

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
November 16, 2011

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Harry O. Parsons, on Wednesday, November 16, 2011 at First Independent Bank, 5335 Kietzke Lane, 2nd Floor, Reno, Nevada

Board Members Present:

Harry O. Parsons, President	Lisa L. Milke, Secretary/Treasurer	
Colleen M. Bacchus	Glenn D. Bougie	Lynda Hartzell
Felicia R. O'Carroll	Benjamin C. Steele	

Board Staff Present:

Karen Peterson, Counsel
Viki A. Windfeldt, Executive Director
Leslie C. Walsh, Board Coordinator

◆ ◆ ◆ ◆ CONSENT AGENDA ◆ ◆ ◆ ◆

The Consent Agenda contains matters of routine acceptance. The Board Members may approve the consent agenda items as written or, at their discretion, may address individual items for discussion or change.

Public Comment Section: In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.

Note: No one was present for this section of the public comment agenda item

*1. Approval of September 21, 2011 Board Meeting Minutes *(For Possible Approval)*

*2. Approval of Applications for Certified Public Accountant – Non Appearance
(For Possible Approval)

Jack Banka	Valery Baudin	Cari Bradley	Jack Brumley
Evelyn Brunner	Ashlee Carter	Genevieve Farnady	Bryan Goslin
Charles Grigsby	Mary Huffman	Milas Howe	Beau Johnson
Dustin Jones	Tamsila Khan	Rusty Leblanc	Jordan Lietz
Elizabeth Londot	Peter Mandell	Jacqueline Matthew	Stephen Matthew
Kristen Oliver	Michelle Orlina	Larry Piparo	Thomas Rich
Colleen Woolley			

*3. Approval of Change to License Status *(For Possible Approval):*

Inactive Status:	Gary Kulikowski	
Retired Status:	Barbara Wells	Felice Cavallera
Return Active:	Patrick McMullen	

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- *4. Approval of Finances *(For Possible Approval)*:
 - A. Treasurer's Report
 - B. Approval of FY 2011 Financial Statements
- *5. Approval of Fictitious Name *(For Possible Approval)*:
 - A. Ascend CPAs and Business Advisors LLC
 - B. CPA Tax CPA
 - C. Hardcore Tax Professionals
 - D. Tricor Tax & Accounting
- *6. Approval of CPA Examination Scores for July – August 2011
- *7. No Items Scheduled for this Agenda Number.

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent agenda items 1-6. The following Board Members abstained from voting on Approval of Applications for Certified Public Accountant: Colleen Bacchus for Valery Baudin, Ashlee Carter, Dustin Jones, Stephen Matthew, and Kristen Oliver; Lynda Hartzell for Cari Bradley, Rusty Leblanc, and Colleen Woolley.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 8:

Grievance Report and Grievance Matters *(For Possible Approval)*

Note: NRS 241.020 requires the Board to list individuals that may have administrative action taken against them in connection with the Board's disciplinary grievance report. The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health for any of the grievances filed with the board.

- A. Review of Grievance Report

Motion was made, seconded and carried to go into closed session to discuss grievance matters.

Upon resumption of the open session motion was made, seconded and carried to close complaint matter N-11-1 based on lack of cause.

Motion was made, seconded and carried to close complaint matter S-11-9 based on compliance.

Motion was made, seconded and carried to close complaint matter S-11-10 based on the matter being a fee dispute.

Motion was made, seconded and carried to close complaint matter S-11-12 based on lack of cause.

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Agenda Item 8 Continued

Charles Sandefur

11:00 AM

Upon resumption of the open session, motion was made, seconded and carried to revoke the CPA certificate of Charles Sandefur for failure to comply with the 2009/2010 CPE documentation audit.

Agenda Item 9: Report of Legal Counsel *(For Possible Approval)*:

A. Changes in open meeting law effective January 1, 2012.

Board Counsel informed the board of information received during the training course at the Attorney General's office on November 3, 2011.

Agenda Item 10: Report of Executive Director *(For Possible Approval)*:

A. Board review and response of NASBAs Regional Directors Focus Questions
Executive Director provided the Board with the Regional Directors Focus Questions. The Board reviewed the questions and provided their responses for NASBA.

B. Board review and discussion of Financial Accounting Foundation (FAF) Private Company Plan.

Executive Director provided the Board with information relating to NASBAs position regarding the Financial Accounting Foundation (FAF) Private Company Plan. Harry Parsons, Board President discussed the issue and provided additional information from NASBA's annual meeting.

C. NASBA Annual Meeting Follow Up

Executive Director provided the Board with information regarding the NASBA Annual Meeting for those unable to attend.

D. Board determination of Independent Study Hours for CPE

Executive Director provided the Board with a letter requesting determination of Independent Study Hours for CPE. The Board reviewed the request and determined the hours would not qualify as there isn't a third party to measure the content and/or hours.

Agenda Item 11: Board review and determination for extension of time to complete CPA exam *(For Possible Approval)*:

Motion was made, seconded and carried to approve the request for an extension of time for the following individuals. The approval was based on evidence provided indicating reasonable cause.

A. Oran Amornwattana

B. Jason Bradley

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Agenda Item 12: Board discussion and determination of Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision –

A. Michael D. Bayliss; Bayliss & Associates, LLC **Appearance 1:00pm**

Mr. Puzey, Esq. appeared before the Board on behalf of Mr. Bayliss and Bayliss & Associates, LLC. Mr. Puzey provided information to the Board regarding a possible issue with Ms. Dale involving the stipulated disciplinary agreement. The Board members discussed the issue with Mr. Puzey and thanked him for bringing the matter to their attention.

Agenda Item 13: President's Report *(For Possible Approval):*

No items were discussed under this agenda item

Agenda Item 14: Next Board Meeting: January 17, 2012 Las Vegas

Public Comment Section: In accordance with NRS 241.020 Public Comment will be taken prior to the adjournment of the meeting.