

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
November 19, 2014

An open meeting of the Nevada State Board of Accountancy was called to order at 8:30 A.M. by President, Benjamin C. Steele, on Wednesday, November 19, 2014 at First Independent Bank, 5335 Kietzke Lane, 2<sup>nd</sup> Floor, Reno, Nevada.

Board Members Present:

Benjamin C. Steele, President	Robert C. Anderson, Secretary/Treasurer
Nicola Neilon	L. Ralph Piercy

Board Members Absent:

Candace Johnson	Lisa Milke	Brian Wallace
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Board Staff Present:

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

- A. Call to Order, Roll Call and Establish a Quorum
- B. **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.*

◆ ◆ ◆ ◆ 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.

- \*1. Approval of September 23, 2014 Board Meeting Minutes (*For Possible Action*):
- \*2. Approval of Applications for Certified Public Accountant – Non Appearance (*For Possible Action*):

Derek Anderson	Clark Bigler	Nancy Burrows	Brittany Capurro
Donna Cashman	James Grayson	Joel Hiatt	Stephanie Gunderson
Trevor Howell	Barbara Lagoe	Caitlin Lemaire	Perry Morgan
Matthew Moschetti	Daniel Philippus	Joshua Poirier	Joseph Simpson
Aaron Wilcox			
- \*3. Approval of Change to License Status (*For Possible Action*):

Inactive Status:	Michael Carano		
Retired Status:	John Griswold	Marla Link	Richard Link

- \*4. Approval of Finances (*For Possible Action*):
  - A. Treasurer's Report (September/October)
  - B. Draft FY 13/14 Financial Statements
- \*5. Approval of Fictitious Name Use (*For Possible Action*):
  - A. 3<sup>rd</sup> Creek Accounting
  - B. Integrated Accounting Professionals Inc.
  - C. Integrity Tax and Business Solutions LLC
  - D. Vegas CPA Group
- \*6. Approval of Attendance at NASBA Executive Directors Conference/Legal Counsel Conference (*For Possible Action*)
- \*7. Nothing scheduled for this agenda item.

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve the consent agenda items. Board Member Nicola Neilon abstained from voting on Application for Certified Public Accountant for Stephanie Gunderson.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 8: Grievance Report and Grievance Matters (*For Possible Action*)

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 or disciplinary action considered by 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 S-14-15 based on lack cause.

Motion was made, seconded and carried to close complaint matter S-14-16 based on compliance.

Motion was made, seconded and carried to close complaint matter N-14-8 based on lack of cause and jurisdiction over the matter.

Motion was made, seconded and carried to close complaint matter N-14-9 based on lack of cause.

Motion was made, seconded and carried to close complaint matter S-14-18 based on lack of cause.

Motion was made, seconded and carried to close complaint matter S-14-19 based on lack of cause.

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Agenda Item 8 Continued

Motion was made, seconded and carried to close complaint matter N-14-10 based on the passing of licensee.

Motion was made, seconded and carried to close non-licensee complaint matter SS-14-5, Michael Bergman based on compliance.

B. Board Disciplinary Hearing: Lowell Black, CPA     **Appearance 10:00 AM**  
*(For Possible Action)*

The scheduled hearing was cancelled based on the following Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision provisions:

- (1) Black shall be placed on probation for a period of three years.
- (2) Black shall complete 8 hours of Continuing Professional Education in the area of firm management or ethics by 12/31/14. Backup documentation to support CPE to be included with annual license renewal.
- (3) Black shall pay a fine of \$1000.
- (4) Black shall pay the Board's attorney's fees and costs of \$1312.50.
- (5) The total sum due and payable in the amount of \$2312.50 shall be paid by licensee as follows: a payment of \$770.83 within 30 days of decision; a payment of \$770.83 no later than 1/15/15; and a payment of \$770.84 no later than 1/31/15.
- (6) There shall be no other complaints involving Rule 201(A)(B)(C) and (D) violations filed with the Board which are substantiated in a due process hearing during the probationary period.
- (7) Black agrees to comply with Board's Peer Review requirements including submitting a completed Peer Review to the Nevada Society of CPAs by 2/20/15. Licensee shall provide Peer Review results to the Board within 30 days of acceptance from the Society.
- (8) Black's failure to comply with any of the terms and conditions of this Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision shall result in the automatic revocation of the certificate and registration without any further action by or proceeding before the Board.
- (9) The decision will be published in accordance with NAC 628.450

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

Nothing was discussed under this agenda item.

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

A.     Discussion of Individual Review & Experience Review

Executive Director provided a summary to the Board of the current programs to review the experience forms and requests for individual review. The Board's investigator Pat Thorne, CPA was in attendance for this discussion.

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Agenda Item 10 Continued

B. NASBA Annual Conference Follow Up  
Executive Director provided a follow up of the information that was obtained during the NASBA Annual Meeting Conference. Legal Counsel Karen Peterson provided additional information in connection with the Legal Update from the NASBA conference.

Agenda Item 11: Board Discussion and Deliberation of Proposed Investigative and Disciplinary Procedures *(For Possible Action)*:

Louis Ling provided a summary of the procedures and follow up from requested information at the Board's previous meeting. The Board discussed the proposed disciplinary procedures. It was determined that cleanup language to the regulations would be needed in addition to making changes to the guidelines.

Agenda Item 12: Board review and determination of Application for Certified Public Accountant *(For Possible Action)*:

A. Gail Carson

The Board reviewed the application for Certified Public Accountant for Gail Carson. Motion was made, seconded and carried to approve the application based on Ms. Carson meeting the required experience for licensure.

B. Robert Henn

The Board reviewed the application for Certified Public Accountant for Robert Henn. Motion was made, seconded and carried to deny the application based on Mr. Henn not meeting the Board's experience requirement.

C. Eric Tigard

**Appearance 1:00 PM**

The Board reviewed the application for Certified Public Accountant for Eric Tigard. Mr. Tigard was present to discuss his application with the Board. Motion was made, seconded and carried to approve the application.

Agenda Item 13: Board request extension of time for CPA Examination

A. Candace House *(For Possible Approval)*

The Board reviewed the information provided by Candace House requesting an extension of time for the CPA Examination. Motion was made, seconded and carried to deny the request based on lack of reasonable cause.

Agenda Item 14:

A. Board Approval of 2014 Practice Monitoring (Peer Review) Report  
*(For Possible Action)*

Motion was made, seconded and carried to approve the 2014 Practice Monitoring Report as provided.

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Agenda Item 14 Continued

- B. Board request Formal Complaints for Individuals that have not responded to the Practice Monitoring (Peer Review) program (*For Possible Action*)

Motion was made, seconded and carried to issue formal complaints for the following individuals for failure to comply with the Board's Practice Monitoring (Peer Review) program:

Katherine Campagna	Michael Combs	Mark Dicus	Bryan Goslin
Donna Herron	Christopher Lamb	Elizabeth Londot	Merrie Mears
Jeffrey Mohlenkamp	Daniel Scarberry	Michelle Terrel	Scott Thunder
Katherine Tracy			

Agenda Item 15: President's Report (*For Possible Action*)

Board President provided a brief update to the committee work he is involved with through NASBA and his newly appointed position as Mountain Region Director.

Agenda Item 16: Next Board Meeting: January 16, 2015 Las Vegas, Nevada

- C. **Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the adjournment of the meeting.  
*Note: No one was present for this section of the public comment agenda item.*
- D. Adjournment