

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
January 13, 2021

MISSION STATEMENT

The mission of the Nevada State Board of Accountancy is to protect the welfare of the citizens of the State of Nevada by assuring the competency of persons licensed as Certified Public Accountants (CPAs) and compliance with professional standards by the registered CPA firms.

NOTICE

On March 22, 2020, Governor Sisolak signed Declaration of Emergency Directive 006, which suspends the requirement that public bodies in Nevada provide a physical location for members of the public to attend and participate in meetings open to the public. In accordance with Declaration of Emergency Directive 006, the Nevada State Board of Accountancy (“Board”) is providing other methods for the public to provide comment. Members of the public may submit written comments electronically before, during or after the meeting by email to cpa@nvaccountancy.com. You may also mail written comments to 1325 Airmotive Way, Suite 220, Reno, Nevada 89502 or fax comments to (775) 786-0234. Members of the public may provide public comment telephonically during Board meetings. The Board has reserved the following number for the public’s telephonic participation: (877) 873-8018 / Access ID 2972156#. Members of the public providing comments telephonically should dial the telephone number above approximately five (5) minutes before the meeting starts to provide their names to Board personnel. Those participating telephonically are asked to mute their telephones when not speaking. To resolve any issues related to dialing in to provide public comment, please call (775) 786-0231.

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Michael Davis, January 13, 2021 by Teleconference, 1-877-873-8018, Access ID 2972156# and zoom link.

Board Members Present:

Michael E. Davis President,	Kerry Eaton, Secretary/Treasurer
Nikki Etherington	Jeffery Pero Rachael Thomsen
Charles Russell	Jannet Vreeland

Board Staff Present:

Ryan Russell, Counsel
Viki A. Windfeldt, Executive Director
Leslie C. Walsh, Deputy Director

- 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.

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◆ ◆ ◆ ◆ 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 November 18, 2020 and December 10, 2020 Board Meeting Minutes
(For Possible Action)

*2. Ratification of Applications for Certified Public Accountant – Non-Appearance
(For Possible Action):

Rachel Balson	Luis Barajas	Amanda Biami	Scott Brewer
Mark Bryant	Malgorzata Clark	Tressie Colehour	Michael Cummins
Michael Duranso	Theron Flavin	Evan Green	Roger Helwig
Isabelle Hernandez	Tanner Hernandez	Yinfei Hill	Bret Jaros
Samantha Johnson	Lisa Krzyzaniak	Paul Lee	Johanna Linkenhoker
Darcy Locken	Gianna Meservey	Naveensall Manivannan	
Gregory Morales	Cynthia Peachey	Alexander Perata	Jian Ramer
Melissa Swasey	Joshua Teeple		

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

Inactive Status:

Marinelle Balingit	James Kalicki	Randall Orton	Peter Sifers
Philip Stoeckinger	Jennifer Tarter		

Retired Status:

Newton Freeman	Elaine Culver	George Deeble	Francis Dobrowski
Robert Heguy	Shane Gillen	Roland Gordon	David Heath
John Lind	Connie Jansen	Wendell King	David Kirch
Jeff Ramsey	Sharon Magana	Steven Martin	Howard Olsen
Robert Selwood	Marie Ramsey	Susan Regan	Darlene Roullard
Patricia DeNardin	Thomas Taelour	David Wood	Susan Bush
Debra Smith	Charles Hirschy	Kim Legarza	Ralph Markee
	Ronald Stearns		

*4. Review and Approval of Finances (For Possible Action)

A. Monthly Income & Expense in compliance with NRS 622.234

*5. Board Approval of Fictitious Name Use: (For Possible Action)

A. Avant CPAs & Advisors

*6. Board Approval of CPA Exam Scores October – November 2020
(For Possible Action)

*7. No items scheduled under 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 Members abstained from voting on Applications for Certification as follows: Rachael Thomsen for Evan Green; Charles Russell for Paul Lee and Nikki Etherington for Evan Green, Scott Brewer, Tanner Hernandez, Samantha Johnson, Naveensall Manivannan, Gregory Morales.

◆ ◆ ◆ ◆ 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 (*For Possible Action*)

Motion was made, seconded and carried to close the following complaint matters I2020.017, I2020.019 based on lack of cause.

Motion was made, seconded and carried to close complaint matter F2020.012 based on assurances provided.

Note: Board Member Jannet Vreeland abstained from voting for items under agenda item 8 based on participation on the Enforcement Committee of the Board.

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

Legal Counsel Ryan Russell provided the Board with an update to the 2021 Legislative Session and the bill draft requests that mention professional licensing boards.

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

Administrative Items:

A. Review of Monthly Board Statistics

Executive Director provided the Board with a report of the monthly board office administrative detail statistics since the last Board meeting.

B. Nevada State Required Reporting Monitoring Update

Executive Director provided the Board with an update report for the Nevada State Required Reporting documents.

Miscellaneous Items:

C. Approval of Board 2021 Strategic Plan

Executive Director provided the Board with the 2021 Strategic Plan for approval. Motion was made, seconded and carried to approve the strategic plan as provided.

D. AICPA/NASBA Remote Testing Webinar Update

Executive Director provided the Board with an update to the topic of Remote Testing. At this time there is a request for approval of exam scores from the pilot testing that will be done in March as projected by the AICPA exam team. Information was also provided in connection with an upcoming webinar scheduled for January 21st on the topic of remote testing.

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Agenda Item 10 (Cont.)

E. Board determination of experience from volunteer program
Executive Director provided the Board with an update that this request has been withdrawn until more information can be provided.

Agenda Item 11: Board Determination of Applications for CPA Certification:
(For Possible Action):

- A. Howard Fuller B. Hideki Nakano

The Board reviewed the application for certification for the individuals listed. Motion was made, seconded and carried to approve the applications for Howard Fuller and Hideki Nakano.

Agenda Item 12: Board Determination of CPA Exam Notice to Schedule Extensions
(For Possible Action)

Motion was made, seconded and carried to approve the requests for CPA Exam Notice to Schedule Extensions for an additional 6 months from the date of the expiration. The approvals were based on reasonable cause substantiating medical or covid related hardships.

Motion was made, seconded and carried to authorize staff to approve additional requests based on medical or covid related hardships until the authorization is removed by the Board at a future meeting.

Board Member Nikki Etherington abstained from voting on the requests for Jonathan Serafin Quinones and Gregory Viola.

Agenda Item 13: Board Determination of CPA Exam Credit Extensions
(For Possible Action)

Motion was made, seconded and carried to approve the requests for CPA Exam Credit Extensions for an additional 6 months from the date of the expiration. The approvals were based on reasonable cause substantiating medical or covid related hardships.

Motion was made, seconded and carried to authorize staff to approve additional requests based on medical or covid related hardships until the authorization is removed by the Board at a future meeting.

Board Member Nikki Etherington abstained from voting on the requests for Pauline White and Janette Ureno.

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Agenda Item 14: Board Determination of requests for waiver of CPE Penalties associated with the COVID19 Pandemic *(For Possible Action)*

Motion was made, seconded and carried to authorize staff to waive CPE penalties for individuals requesting a waiver for obtaining CPE outside the calendar year required in January 2021 based on medical or covid related hardships. The authorization is only for penalties incurred during the month of January 2021.

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

Nothing was discussed under this agenda item

Agenda Item 16: Next Board Meeting: March 17, 2021 Reno NV

- 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

NEVADA STATE BOARD OF ACCOUNTANCY
STATISTICS INFORMATION

	Board Statistics	December 2019	January February 18th 2020	March April 2020	May June 2020	July August 2020	September October 2020	November December 2020
Administration								
	Website Hits	560,035	586,291 216,151	842,873 184,818	195,839 244,724	218,104 282,173	287,835 257,192	233,187 658,983
Examination								
	Initial Applications	14	31	34	45	32	41	26
	Re-Exam Applications	44	45	81	78	92	92	95
Licensing								
	Original Certification Applications	14	15	10	9	10	9	21
	Reciprocal Applications	5	6	4	12	12	8	9
	Licenses Issued	0	30	21	17	29	20	31
	Individual Experience Reviews	0	1	0	0	0	0	0
	Return Active Status	1	0	1	1	0	1	0
	Retired Status	19	20	13	4	0	1	22
	Inactive Status	9	9	5	0	1	1	6
	Voluntary Surrender	1	15	13	1	0	3	16
	Practice Privilege Applications	5	6	4	4	4	5	9
	In State Firm Applications	1	4	1	7	7	10	5
	Fictitious Name Applications	2	2	1	5	3	3	5
	Criminal History Petitions (AB319)	0	0	0	0	0	0	0
Enforcement								
	Complaints - Licensee	0	1	7	3	1	4	4
	Complaints - Non-Licensee	0	1	2	1	0	0	1
	Complaints - Firms	0	3	1	1	1	5	1
	CPE Shortage Complaints	0	0	33	20	2	2	4
	Stipulated Agreements/Formal Complaints	0	1	24	4	0	1	1
	Disciplinary Hearings	0	0	0	0	6	0	1
	Peer Review Compliance Monitoring	24	24	17	17	25	31	30
	Pending Litigation Monitoring	25	28	18	18	18	18	18
	Fingerprint/Background Processing	13	39	19	26	22	22	25
Peer Review								
	Submissions					90	155	
	Exemptions					587	1005	
CPE Audit								
	Submissions							
	Exemptions							
	Out of State							
Renewals								
	Individual CPA Renewal							2161
	Firm Renewal							485
Meetings/ Training								
	FARB Executive Director Training							
	FARB Board Member Training							
	Combined Occup/Prof Boards Meetings	1						
	Board of Accountancy Mtgs	0	1	1	0	1	1	1
	Certified Contract Manager Course							