

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
January 17, 2024

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.

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 AM by President, Rachael Thomsen via teleconference access (877) 873-8018 access ID 2972156#.

Board Members Present:

Rachael Thomsen, President	Nikki Etherington, Secretary/Treasurer	
Rick Arpin	Kerry Eaton	Charles Russell
Ryan Whitman		

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
Board President Statement: To provide public comment telephonically, dial (877) 873-8018 any time after I announce the period of public comment. When prompted to provide the meeting ID, enter 2972156#.
- 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 November 8, 2023 Board Meeting Minutes (*For Possible Action*)
- *2. Ratification of Applications for Certified Public Accountant (*For Possible Action*):
Original Certification:
- | | | | |
|----------------------|--------------------|---------------|-------------------|
| Claudia Cervantes | Siran Du | Dale Fiske | Stephanie Foreman |
| Chris Foxcroft-Hibbs | Markus Gamett | Stephan Hall | Amanda Hart |
| Ivanna Hurenchyk | Tyler Kent | Yuhui Lu | Bailey Maberto |
| Alexander Mendoza | Jesse Moyer | Atanas Moysev | Bridget Ostling |
| Jackson Pappas | Christopher Ponton | John Popa | Shaun Pride |

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Agenda Item 2 Continued:

Melinda Raulino	Paula Rasch	Elena Reyes	Dallin Rice
John Rossi	Emma Rubenzahl	Kelly Safford	John Scully
Logan Taele	Nguyen Vuong	Ryan Weeks	Sullivan Winesett
Christina Wong	Kyongsik Woo	Genevieve Young	

Reciprocity Certification:

Jessica Arquette	Ran Cai	Maroo Ghil	Dat Le
Marissa Matsusaka	Brandon McCann	Uchenna Oranebo	Suzanne Silver
Michael Stevens	Preston Warby	Robert Witt	

- *3. Approval of Change to License Status (For Possible Action):
Return Active Status Teodora Stoyanova

Inactive Status:

Brett Bates	Craig Billings	Jennifer Cook	Kathy Reed
Tammy Seichi	Carrie Von Ravensberg	Kristen Chinvarasopak	

Retired Status:

Marshall Abramson	Robert Anderson	Clifford Beadle	Jeffrey Burr
Steven Decea	Angela Dorn	Esther Fisher	Sheldon Holzman
Nancy Huber	Robert Huber Jr	Deborah Hunn	Lynda Jensen
Eric Lacher	Laurie Lee	Steven Lewis	Linda Matz
Gina Nelson	Thomas Ogden	William Ramos	Gary Turner
Roland Viveiros Jr	Mary Walker	Leah Williams	Stephen Workman
Kress Cave	Laura Burns	Sue Skrove	

- *4. Review and Approval of Finances (For Possible Action)
A. Monthly Income & Expense in compliance with NRS 622.234
B. Finalized Budget Fiscal Year 2023/2024
C. Finalized Board Audited Financial Statements 2023

- *5. Board Approval of CPA Exam Scores: October – December 2023
(For Possible Action)

- *6. Board Approval of Fictitious Firm Name (For Possible Action)
A. Accountant In Your Pocket
B. Motta Financial
C. Inspire Tax & Financial Services

- *7. Board approval of Staff, Investigator and Legal Counsel attendance at NASBA's Executive Director & Legal Counsel Conference, March 25 – 27, 2024
(For Possible Action)

Consent Agenda Continued:

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: Rick Arpin for Jessica Arquette; Nikki Etherington for Dat Le, Claudia Cervantes, Yuhui Lu, Christopher Ponton, John Popa, Paula Rasch, Dallin Rice, Emma Rubenzahl, Nguyen Vuong; Charles Russell for Brandon McCann, Ryan Weeks; Rachael Thomsen for Dale Fiske, Alexander Mendoza, Melinda Raulino, John Rossi; and Ryan Whitman for Tyler Kent, Melinda Raulino, Elena Reyes

◆ ◆ ◆ ◆ 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 complaint matter I2023.009 based on resolution between the parties.

Motion was made, seconded and carried to close complaint matter F2023.007 based on assurances provided.

Motion was made, seconded and carried to close complaint matter F2023.010 based on lack of jurisdiction.

B. Board review and determination for Return to Active Status and Relicensure – Steven Staehr *(For Possible Action)*

The Board reviewed the information provided. Motion was made, seconded and carried to approve the CPA licensure of Steven Staehr.

Board Member Rick Arpin abstained from voting on all matters under Agenda Item 8 based on his position with the Enforcement Committee.

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

A. Board's Regulations – Effective December 15, 2023

The Board was provided with the final regulation language approved by the Legislative Commission and filed with the Secretary of State December 15, 2023.

B. Interim Legislative Committees

The Board was provided with an update regarding the Interim Legislative Committees. Meetings have been scheduled in January for Commerce & Labor, Government Affairs and Sunset Subcommittee.

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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 updated report for the State of Nevada required reporting.

Miscellaneous Items:

C. NASBA Response to Board CRI Comment Letter

Executive Director provided the Board with NASBA's response to the Board's comments in connection with the credit relief initiative letter.

D. NASBA Equivalent Licensure Model Exposure Comments

Executive Director provided the Board with information from NASBA's Professional Licensure Task Force with a proposed Equivalent Licensure Model. The concept exposure specifically asks if the Board believes the task force should continue to focus its discussions on an equivalent path to licensure that defines a structured professional program that would qualify an individual as a CPA. The Board provided their response to the Professional Licensure Task Force exposure comments.

E. NASBA Conference Schedule 2024

Executive Director provided the Board with the 2024 NASBA conference schedule for the Western Regional Conference in June and Annual Conference in October.

F. Board budget forecast FYs 24-26

Executive Director provided the Board with the requested two-year financial budget forecast. The Board was also provided with the historical fees charged by the Board and the authorized fee amounts based on NAC 628.013. The Board reviewed the projected information and determined that fee increases will be required in order to get the budget back on track. This increase will be discussed and decided on at a future meeting.

G. GL Solutions website project update

Executive Director provided the Board with an update regarding the status of the website and software development project. Tasks are required to be entered when issues are identified that need to be fixed or addressed. The Board had 48 tasks that were entered by the end of the year deadline. Staff is working with GL through more testing to ensure the items identified are functioning correctly. There may be additional items that will be required after the launch and go live date.

H. Board Member Appointment Update

Executive Director provided the Board with an update regarding upcoming Board terms. The industry and public member positions will be expiring at the end of October. The Nevada Society of CPAs is working on their list of names for the industry position for Governor's consideration. The Board needs to make a recommendation for the public member position. The Board discussed the appointment process for both positions.

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Agenda Item 11: Board approval of Individual Experience Review Report of Julie Fitton provided by Investigator Pat Thorne, CPA
(For Possible Action)

The Board reviewed the Individual Review Report as provided by Board Investigator Pat Thorne, CPA in connection with his review of the experience for Julie Fitton. Motion was made, seconded and carried to approve the report as provided.

Agenda Item 12: Board approval of Application for CPA Certification
(For Possible Action)
A. Nadia Fuia

The Board reviewed the application for CPA Certification along with the Individual Review report of her experience. Based on the information provided, motion was made, seconded and carried to approve the application for CPA license of Nadia Fuia.

Agenda Item 13: Board approval of CPA Exam Credit Extension Requests (For Possible Action)

Motion was made, seconded and carried to approve the requests for extensions of CPA Examination Credit for the following individuals:

Maya Speece-Casillas Mitchell Condie Jackeline Villasenor

Motion was made, seconded and carried to deny the requests for extensions of CPA Examination Credit for the following individuals:

Frank Vitiello Marina Walsh

Agenda Item 14: Board approval and appointment of members to the Committee on Local Government Finance (For Possible Action)

The Board was provided with information regarding an open position on the Committee on Local Government Finance. The previously approved individual Mary Walker has resigned as she will be retiring. NRS 354.105 requires the Board to appoint two CPAs to serve on the committee. The Board was informed that one individual expressed interest in serving on this committee. It is also the same individual that was recommended by Ms. Walker.

Motion was made, seconded and carried to approve the appointment of Josh Foli, CPA, to the Committee on Local Government Finance for a three-year term.

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

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Agenda Item 16: Next Board Meeting: March 13, 2024 Reno, Nevada

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

Anna Durst of the Nevada Society of CPAs informed the Board that funds provided by the Board of Accountancy for their AICPA teacher training program were not utilized as the program was discontinued. Ms. Durst will provide the Board with the exact amount and a variety of options for these excess funds at a future meeting.

D. Adjournment

