

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
May 24, 2023

Subject to the approval and correction of the Board at its next meeting

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 9:30 AM by President, Jannet Vreeland, May 24, 2023, at Deloitte & Touche, 3883 Howard Hughes Pkwy, Suite 400, Las Vegas NV 89169.

Board Members Present:

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

Board Staff Present:

Karen Peterson, 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.

◆ ◆ ◆ ◆ 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 March 22, 2023 Board Meeting Minutes (*For Possible Action*)
- *2. Ratification of Applications for Certified Public Accountant (*For Possible Action*):
- | | | | |
|---------------------|------------------|-------------------|--------------------|
| Mohammed Al Qarrous | Stacy Barrido | Julia Bush | |
| Kyle Dunfield | Alex Durham | Christine Gearlds | Doyoung Ghim |
| Madeline Kraft | Sala Lee | Katrina Lochocki | Christopher Peters |
| Andrew Popliger | Adrian Ramirez | Lucas Skeen | Shelby Skoczylas |
| Randall Spierer | Marine Terterian | Sabrina Usman | Lauren Wachi |

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- *3. Approval of Change to License Status *(For Possible Action)*:
Return Active Status: Bradley Anderson
Inactive Status: Anna Wistorf
Retired Status: Michael Hoffer Tonya LaCosse Thomas Schalk
- *4. Review and Approval of Finances *(For Possible Action)*
A. Monthly Income & Expense in compliance with NRS 622.234
- *5. Board Approval of CPA Exam Scores: February – March 2023
(For Possible Action)
- *6. Board Approval of Fictitious Name Use *(For Possible Action)*:
A. Nevada Tax & Accounting LLC
B. EZ Accounting
- *7. Board Approval of Board Member and Staff attendance at NASBA Regional Meeting, Kansas City MO.

The consent agenda and supporting documents were received 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: Nikki Etherington for Julia Bush, Kyle Dunfield, and Katrina Lochocki; Rick Arpin for Christopher Peters and Sabrina Usman; Charles Russell for Andrew Popliger.

◆ ◆ ◆ ◆ 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 I2023.004 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2023.006 based on the withdrawal of the complaint.

B. Board review and determination on Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order for Ludmilla Popper, CPA
(For Possible Action)

Motion was made, seconded and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order for Ludmilla Popper with the following provisions:

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Agenda Item 8B (Cont.)

1. Respondent, LUDMILLA POPPER, shall receive a formal letter of reprimand from the Board related to her conduct violating the Rules of Professional Conduct and the improper tax return.
2. Respondent, LUDMILLA POPPER, pursuant to NRS 622.400, shall compensate the Board for its attorneys' fees incurred in this matter of One Thousand Two Hundred and No/100 Dollars (\$1,200.00) within thirty (30) days of approval of this Consent Order by the Board.
3. This Decision will be published in accordance with NAC 628.975.

C. Board determination and approval of Hearing Officer Recommendations based on scheduled hearings held May 2, 2023, against the following for failure to renew the 2023 license and provide the required 2022 continuing education: *(For Possible Action)*

Julie Booth	Joshua Bramlett	Duane Ellis	William Lattin
Elizabeth Mason	Heather Myles	Larry Piparo	Norell Viray
Mammoth & Margin Co., Ltd.			

Motion was made, seconded and carried to approve the recommendation of the Hearing Officer and revoke the CPA license of the above noted individuals for failure to renew the 2023 license and provide the required 2022 continuing education. Board Member Kerry Eaton abstained from voting as Hearing Officer.

D. Request dismissal of Formal Complaints based on compliance with CPE and payment of all fees due for the following: *(For Possible Action)*

Geoffrey Geever	Rashmi Prasad	Caroline Santoro	Agnieszka Sekita
Jacquelyn Stephens	Shaojie Wu		

Motion was made, seconded and carried to approve the dismissal of the formal complaints for the above individuals based on compliance.

Request dismissal of Formal Complaints based on change in license status for the following: *(For Possible Action)*

Allan Schubert – Deceased	Anna Wistorf – Inactive Status
Michael Hoffer – Retired Status	Thomas Schalk – Retired Status
Joseph Chan – Voluntary Surrender	Ben Giannetti – Voluntary Surrender
Tanner Larsen – Voluntary Surrender	James Melby – Voluntary Surrender
Lisa Rosen – Voluntary Surrender	Dawn Smith – Voluntary Surrender

Motion was made, seconded and carried to approve the dismissal of formal complaints for the above individuals based on change to license status.

Board Member Rachael Thomsen abstained from voting on all enforcement matters under Agenda Item 8 based on her position with the Enforcement Committee.

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

A. Legislative Session 2023 Update

Board Counsel provided a summary update of the Legislative Bills that may have some impact on the Boards.

B. SB 437 Board Legislative Bill Update

Legal Counsel provided the Board with an update as to the status of the Boards Legislative Bill SB 437. Testimony was provided to the Senate and Assembly with the bill passing through both houses. The bill should be approved and signed by the Governor soon. The language within the bill will be effective July 1, 2023.

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. Governor Executive Orders 2023-003 & 2023-004 report update

Executive Director provided the Board with a status update in connection with the Governor's Executive Orders. The required reporting was submitted to the Governor's office for Executive Order 2023-003 on April 26, 2023 and the reporting for Executive Order 2023-004 on March 27, 2023.

Once the Governor has lifted the regulatory freeze the Board will be able to move forward with the regulatory amendment process.

D. State Board Language Access Plan – Soliciting public comment pursuant to NRS 232.0081

Executive Director provided the Board with the State Board Language Access Plan which was developed pursuant to Senate Bill 318 during the 2021 Legislative Session. The Board is required to solicit public comment regarding the plan. It was noted that no one was present to provide any comment regarding the plan.

Motion was made, seconded and carried to approve the Language Access Plan as provided.

E. Board software vendor security compliance information

Executive Director provided the Board with information relating to the Board's software vendor GL Solutions regarding their security compliance information. The information included the results of their recent SOCII compliance audit.

F. NASB Uniform Accountancy Act – Changes to Conditional Exam Credit

Executive Director provided the Board with updated information regarding the recent press release from NASBA regarding NASBA's approval to amend the Uniform Accountancy Act language. The amendment increases the length of conditional credit for the CPA Examination from 18 months to 30 months. The Board discussed the

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Agenda Item 10F (Cont.)

change and determined that further discussion would be necessary once the Governor has lifted the regulatory freeze.

G. Board discussion of licensee demographic data collection
Executive Director provided information to the Board regarding the collection of licensee demographic data. The Board discussed the collection of demographic data and determined that no changes to the Board's current process were necessary.

H. Board Member interest in NASBA Mountain Regional Director or Nominating Committee positions
Executive Director provided the Board with information that NASBA is seeking individuals that would be interested to serve on the Nominating Committee and/or as Mountain Regional Director. Board member Kerry Eaton expressed interest in the Nominating Committee position with NASBA.

Agenda Item 11: Board review and determination of applications for Certified Public Accountant *(For Possible Action)*

A. Margaret Knott

Motion was made, seconded and carried to approve the application for Certified Public Accountant for Margaret Knott.

Agenda Item 12: Board review and determination of request for CPA Exam Credit Extension *(For Possible Action)*

The Board reviewed the request for CPA Examination Credit extension. After review of the information provided, motion was made, seconded and carried to deny the request of Jonathan Serafin. Board member Nikki Etherington abstained from the vote.

Agenda Item 13: Board review and approval of new signers for bank accounts *(For Possible Action)*

Executive Director updated the Board that new signers for the Board's bank accounts would be needed based on the change in Board Members. The Board discussed the signers and motion was made, seconded and carried to approve the following individuals as signers for the Board's accounts:

Kerry Eaton, CPA
Rachael Thomsen, CPA
Viki Windfeldt, Executive Director

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Agenda Item 14: Board review and approval of office lease *(For Possible Action)*

Executive Director provided the Board with historical information regarding the Board's office lease. The Board has held its offices in the same location since 2003. The last lease was for a period of 10 years and is due to expire in August 2023. The Board reviewed the proposed lease terms and directed staff along with Board Member Kerry Eaton to renegotiate the annual percentage increase for the Board's office lease with an effective date of July 1, 2023.

Agenda Item 15: Board discussion and/or approval of the following: *(For Possible Action)*

A. Part Time Clerical – pay review

The Board reviewed the current pay for the part time clerical position. Motion was made, seconded and carried to change the hourly pay rate of part time clerical staff to \$18.00 an hour.

B. Board Investigators – pay review

The Board reviewed the current pay structure for the Board Investigators. Motion was made, seconded and carried to change the hourly pay rate of Board Investigators to \$160.00 an hour.

C. Harry Parsons, CPA – Employment Agreement Board Investigator

D. Patrick Thorne, CPA – Employment Agreement Board Investigator

E. Brian Wallace, CPA – Employment Agreement Board Investigator

Motion was made, seconded and carried to approve the Employment agreements for the Board Investigators listed above.

Agenda Item 16: Board approval of contract for legal services with Allison Mackenzie *(For Possible Action)*

The Board was provided with the current contract for Legal Services with Allison Mackenzie law firm. The contract is due to expire December 2023. The Board was provided with renewal terms for another 3 year period. Motion was made, seconded and carried to approve a renewed contract with Allison Mackenzie for another 3-year term.

Agenda Item 17: Board staff personnel review *(For Possible Action)*

Motion was made, seconded and carried to go into closed session to conduct the personnel session of the Deputy Director.

Upon resumption of the open session, Executive Director and Deputy Director were provided with a review and evaluation. Motion was made, seconded and carried to approve the recommended salary structure.

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Agenda Item 18: Election of Board Officers (*For Possible Action*)

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. Rachael Thomsen was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Rachael Thomsen will be elected by acclamation. The record reflects Rachel Thomsen as President of the Board for a one-year term effective July 1, 2023 – June 30, 2024.

Nominations were opened for Secretary/Treasurer. Nikki Etherington was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Nikki Etherington will be elected by acclamation. The record reflects Nikki Etherington as Secretary/Treasurer of the Board for a one-year term effective July 1, 2023 – June 30, 2024.

Board Member Rick Arpin was appointed to the Board's Enforcement Committee for a one-year term effective July 1, 2023 – June 30, 2024.

Agenda Item 19: President's Report (*For Possible Action*)

No items were discussed under this agenda item.

Agenda Item 20: Next Board Meeting: July 19, 2023 Reno, Nevada

E. **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.

F. Adjournment