

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
May 25, 2022

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 11:30 A.M. by President, Kerry Eaton, May 25, 2022 at Gerety & Associates, CPAs Meeting Center, 6823 S. Eastern Ave, Suite 101 Las Vegas NV 89119.

Board Members Present:

Kerry Eaton, President,	Jannet Vreeland, Secretary/Treasurer
Rick Arpin	Michael E. Davis
Rachael Thomsen	Nikki Etherington

Board Members Absent: Charles Russell

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 23, 2022 Board Meeting Minutes (*For Possible Action*)
- *2. Ratification of Applications for Certified Public Accountant – Non-Appearance (*For Possible Action*):
- | | | | |
|-----------------|----------------|-------------------|-----------------|
| Jordan Anderson | Perla Aparicio | Eric Burroughs | Quinlen Burton |
| Brian Feldman | Theresa Gaudet | Sheila Holland | Jason Kim |
| Kiet Luong | Joshua Marr | Sahar Rezaei Arya | Cris Shimkovsky |
| David Somers | Alicia Zhang | | |

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- *3. Approval of Change to License Status (*For Possible Action*):
Retired Status: Don Spano Andrew Theisen
Return Active Status Brian Wallace
- *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 2022
(*For Possible Action*)
- *6. Board Approval of Fictitious Name Use: (*For Possible Action*)
A. Black Cat Accounting Services LLC
- *7. Board Approval of Board Member & Staff attendance at the NASBA Regional Meeting in Colorado Springs CO June 7 - 9, 2022.

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 Theresa Gaudet and Nikki Etherington for Joshua Marr.

◆ ◆ ◆ ◆ 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 I2022.003 based on lack of cause to proceed with further action.

Motion was made, seconded and carried to close complaint matter F2022.002 based on assurances provided by the firm.

B. Board Ratification of Revocation action for the license of Charles Morrison, CPA for failure to comply with Consent Order dated January 5, 2022.
(*For Possible Action*) **Scheduled 11:30 AM**

Motion was made, seconded and carried to approve the revocation of CPA license for Charles Morrison based on failure to comply with the provisions of the Consent Order dated January 5, 2022.

Agenda Item 8 (Cont.)

- C. Board Determination and approval of Hearing Officer Recommendations based on scheduled hearings held April 20, 2022 against the following licensees for failure to renew the 2022 license and provide the required 2021 continuing education. *(For Possible Action)*

Evan C. Ford David Kane Carey Means

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 2022 license and provide the required 2021 continuing education. Board Member Mike Davis abstained from the vote as hearing officer.

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

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

No items were discussed under this agenda item.

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. Nevada Society of CPAs Peer Review Reports

Executive Director provided the Board with updated Administering Entity peer review reports.

- D. CPA Exam Transition policy and updates for the 2024 CPA Exam.

Executive Director provided the Board with updated information relating to the new CPA exam under CPA evolution.

E. NASBA Executive Director and Legal Counsel Conference Follow Up
Executive Director and Legal Counsel provided an update regarding the NASBA Executive Director and Legal Counsel conference.

- F. Board CPA Exam Application Procedure Approval

Executive Director discussed the receipt of an exam application from Scott Walsh and described how his applications would be processed now and in the future.

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Agenda Item 10 (Cont.)

G. 150 Hour Education Requirement Discussion

Board member Jannet Vreeland discussed the current 150 Hour education requirement and her desire to change or eliminate this requirement.

H. Board Review & Approval of 2022 Strategic Plan
Executive Director provided the Board with a draft 2022 strategic plan. Motion was made, seconded and carried to approve the strategic plan with amendments.

Agenda Item 11: Board Determination of Extensions for CPA Exam Credit & Notice to Schedule *(For Possible Action)*

The Board reviewed the information provided in connection with extensions of CPA exam credit and notice to schedule. Motion was made, seconded and carried to deny the request of Michael Kenny.

Agenda Item 12: Board Approval of Contract for Governmental Affairs/Lobbyist Services *(For Possible Action)*
A. Kaempfer Crowell Ltd.

Motion was made, seconded and carried to approve the contract for Government Affairs/Lobbyist Services of Kaempfer Crowell Ltd for another 2-year term.

Agenda Item 13: Board Discussion and/or approval of the following:
(For Possible Action)

A. Part Time Clerical – Hourly Pay Increase to \$17/hr.
Motion was made, seconded and carried to change the hourly pay rate of part time clerical staff to \$17.00 an hour.

B. Board Investigators – Hourly Pay Increase to \$150/hr.
Motion was made, seconded and carried to change the hourly pay rate of Board Investigators to \$150.00 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
F. Louis Ling Esq – Independent Contractor Agreement Board Counsel
Motion was made, seconded and carried to approve the Employment agreements for the Board Investigators and Legal Counsel.

Agenda Item 14: Board Staff Personnel Review *(For Possible Action)*

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

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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.

Agenda Item 15: Election of Board Officers *(For Possible Action)*

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. Jannet Vreeland was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Jannet Vreeland will be elected by acclamation. The record reflects Jannet Vreeland as President of the Board for a one-year term effective July 1, 2022 – June 30, 2023.

Nominations were opened for Secretary/Treasurer. 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 Rachael Thomsen as Secretary/Treasurer of the Board for a one-year term effective July 1, 2022 – June 30, 2023.

Board Member Rachael Thomsen was appointed to the Board's Enforcement Committee for a one-year term effective July 1 2022 – June 30, 2023.

Agenda Item 16: President's Report *(For Possible Action)*

No items were discussed under this agenda item.

Agenda Item 17: Next Board Meeting: July 20, 2022 Reno, Nevada

◆ ◆ ◆ ◆ PUBLIC HEARING - 12:30 PM ◆ ◆ ◆ ◆

Agenda Item 18: **Proposed Regulation Amendment Public Hearing** – The purpose of the public hearing is to solicit comments from interested persons on the following general topics that may be addressed in the proposed regulations, designated by the Legislative Counsel Bureau as LCB File No. R008-22 . *(For Possible Action)*

- A. Amendment of Nevada Administrative Code Chapter 628 revising the requirements for education to take the examination and for licensure as a certified public accountant, experience required for licensure, waiver of application fees and reduced examination fees for military, spouses of military and veterans, the provisions relating to firm names and fictitious names, the continuing education required for annual license renewal, and a new section for compliance with Assembly Bill 330 as well as other clean up provisions of the Board's administrative regulations and for the repeal of certain provisions of the Board's administrative regulations which are not necessary. *(For Possible Action)*
- B. Board discussion and approval of proposed regulations designated as LCB File No. R08-222 and possible amendments based on the workshop and hearing *(For Possible Action)*

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The Board of Accountancy conducted a public hearing to consider the proposed regulations to Nevada Administrative Code (NAC) Chapter 628.

Viki Windfeldt, Executive Director, summarized the proposed language changes.

The following individuals came forward to provide input and discuss the intent of the proposed regulation changes with the Board: Jeffery Webb, Aaron Saiewitz, Dennis Meservy, and Debra Biordi.

No written comments were received in connection with the proposed regulation changes:

Motion was made, seconded and carried to approve the proposed regulations.

- 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	March April 2021	May June 2021	July August 2021	September October 2021	November December 2021	January February 2022	March April 2022
Administration							
Website Hits	834,833 287,138	289,920 225,820	269,681 774,032	299,145 321,772	331,847 640,783	469,449 240,663	204,989 136,012
Examination							
Initial Applications	26	46	38	31	27	38	28
Re-Exam Applications	83	122	94	88	101	78	65
Licensing							
Original Certification Applications	18	22	18	24	19	11	12
Reciprocal Applications	10	7	12	7	7	10	5
Licenses Issued	29	34	31	31	24	27	16
Individual Experience Reviews	1	0	2	0	0	0	0
Return Active Status	0	1	0	0	0	0	1
Retired Status	12	2	4	7	19	23	30
Inactive Status	4	0	0	4	11	11	4
Voluntary Surrender	4	0	0	0	12	15	5
Practice Privilege Applications	6	7	6	6	6	9	4
In State Firm Applications	9	2	3	6	4	7	4
Fictitious Name Applications	1	1	1	2	3	2	1
Criminal History Petitions (AB319)	0	0	0	0	0	0	0
Enforcement							
Complaints - Licensee	3	5	2	3	0	2	2
Complaints - Non-Licensee	2	2	3	1	0	0	0
Complaints - Firms	0	0	3	0	0	1	1
CPE Shortage Complaints	31	29	0	0	4	52	42
Stipulated Agreements/Formal Complaints	25	2	1	1	3	0	0
Disciplinary Hearings	0	0	1	3	3	0	3
Peer Review Compliance Monitoring	18	18	18	37	37	30	30
Pending Litigation Monitoring	18	18	17	20	19	19	19
Fingerprint/Background Processing	29	32	18	27	33	32	10
Peer Review							
Submissions					164		
Exemptions					996		
CPE Audit							
Submissions			269				160
Exemptions			7				7
Out of State			58				40
Renewals							
Individual CPA Renewal	3394					3430	
Firm Renewal	729					744	
Meetings/ Training							
Board of Accountancy Mtgs	1	1	1	1	1	1	1