

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
July 20, 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 8:30 A.M. by President, Jannet Vreeland, July 20, 2022 by Teleconference, 1-877-873-8018, Access ID 2972156#.

Board Members Present:

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

Board Members Absent:

Nikki Etherington

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 May 25, 2022 Board Meeting Minutes *(For Possible Action)*
- *2. Ratification of Applications for Certified Public Accountant – Non-Appearance *(For Possible Action):*
- | | | | |
|------------------------------|-------------------|-----------------|---------------------|
| Jhaziel Aguilar-Almaraz | | Mallory Arnold | Tigran Badalyants |
| Ashley Brinkmeyer | Elysia Fullbright | Ginna Casadiego | Gregory Christopher |
| Madeline Deemer | Nathan Frieders | Jeffrey Grant | Markus Johnson |
| Isabella Kline | Ninna Kubik | Mona Lee | Mason Loosle |
| <u>Agenda Item 2 (Cont.)</u> | | | |
| Milan Mehta | David Mendoza | Patricia Miller | Madel Miranda |

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Tuan Nguyen	Kellee Pigeon	Laura Prahm	Luke Sakunasing
Risha Simpson	Justin Stender	Leah Taboada	Heather Wick
Jon Wilhelm			

- *3. Approval of Change to License Status (*For Possible Action*):
Retired Status: J. Parker Bailey Frank Mazza Kenneth Mayer
- *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: April - May 2022 (*For Possible Action*)
- *6. Board Approval of Fictitious Name Use: (*For Possible Action*)
A. ABIY LLC
B. Evolv Advisors LLC
- *7. Board Approval of Board Member & Staff attendance at the NASBA Annual Meeting, San Diego CA October 30 – November 2, 2022.

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: Rick Arpin for Gregory Christopher and Luke Sakunasing; and Rachael Thomsen for Kellee Pigeon and Leah Taboada.

◆ ◆ ◆ ◆ 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 I2022.001 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2022.006 based on resolution of the matter.

Motion was made, seconded and carried to close complaint matter F2022.004 based on assurances provided the firm.

Board Member Rachael Thomsen 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*)

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Legal Counsel, Karen Peterson updated the Board on the timeline for approval of the new regulations, and possible new legislation proposed by the Sunset Committee and Commerce and Labor Committee.

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. NASBA Western Regional Conference Follow Up

Executive Director and attending Board Members provided an update regarding the NASBA Conference follow up.

D. AICPA Exposure Draft – Maintaining the Relevance of the CPA Exam

Executive Director provided the Board with a summary of the AICPA Exposure Draft on the CPA Exam.

E. NASBA Recommendation of Exam Credit Extensions

Executive Director provided the Board with NASBA's recommendation on exam credit extensions upon the launch of the new CPA Exam in January 2024. Motion was made, seconded and carried to approve any candidate with Uniform CPA Exam Credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.

F. Joint Nevada Society & Board New Licensee Recognition Dinner – Board Member to administer the ethics pledge.

Executive Director provided the Board with information in connection with the upcoming recognition dinners. A request was made for a Board Member who is attending to give the ethics oath pledge during the dinners. Board Members provided attendance feedback.

Agenda Item 11 Board CPE Documentation Audit 2022 Report (*For Possible Action*)

The Board was provided with the results of the 2022 CPE Documentation Audit. The Board reviewed the information and motion was made, seconded and carried to approve the report.

Agenda Item 12: President's Report (*For Possible Action*)

No items were discussed under this agenda item.

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Agenda Item 13: Next Board Meeting: September 21, 2022 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.

Anna Durst of the Nevada Society of CPAs provided the Board with an update on Board member appointments and reappointments that will begin on November 1, 2022.

- D. Adjournment

