

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
September 21, 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 12:30 PM by President, Jannet Vreeland, September 21, 2022 at Gerety & Associates, CPAs Meeting Center, 6823 S. Eastern Ave, Suite 101 Las Vegas NV 89119.

Board Members Present:

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

Anna Durst of the Nevada Society of CPAs updated the Board with the efforts of the Society regarding the topic of the professional pipeline. This will include increased campus visits and presentations. The Society remains involved in this matter and will continue to work with the Board in future endeavors as well.

◆ ◆ ◆ ◆ 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 July 20, 2022 Board Meeting Minutes (*For Possible Action*)

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

Leticia Alexander-Lutterodt		Rediet Ayele	Tatum Badger
Mark Davidson	Careena Dias	Kendall Galka	Tyson Garfield
Sarah Macdonald	Kathryn Martin	Shelby Prochnow	Kathryn Reecy
Haley Rosendale	Katrina Roska	Mackenzie Slater	Mohammad Sulman
Ryan Waldron	Andrew Ylvisaker		
  
- \*3. Approval of Change to License Status (For Possible Action):  

<u>Retired Status:</u>	Brandon Breach	Pamela Loy	Shirley Springer
<u>Inactive Status:</u>	Christopher Flanagan	Ben Hutchins	Christina Ray
  
- \*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: June – July 2022 (For Possible Action)
  
- \*6. Board Approval of Fictitious Name Use: (For Possible Action)  
A. Clear CPA Services LLC
  
- \*7. Nothing scheduled for this agenda item.

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 Ryan Waldron; Nikki Etherington for Kendal Galka, Shelby Prochnow, Katrina Roska; Charles Russell for Mark Davidson; Mohammad Sulman; Rachael Thomsen for Tatum Badger.

◆ ◆ ◆ ◆ 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 compliant matter I2022.007 based on lack of reasonable cause.

Motion was made, seconded and carried to close the following complaint matters based on assurances provided by the firm: F2022.003, F2022.005, and F2022.007.

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*)

Board Legal Counsel provided the Board with an update regarding the Board's regulations. The regulations are currently on the Legislative Commission agenda scheduled for September 27, 2022. The Board's Government Affairs Liaison will be present along with Counsel and Executive Director should the commission have any questions.

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 Regional Director Focus Questions

Executive Director provided the Board with the NASBA Regional Director Focus Questions. The Board provided responses to the questions for submission to NASBA.

D. NV Society of CPAs Letter to Governor with list of names for open board member position.

Executive Director provided the Board with information regarding the list of names that the Nevada Society of CPAs has submitted to the Governor's office for consideration for appointment.

Agenda Item 11: Board review and approval of the following financial matters  
(*For Possible Action*):

A. Fiscal Year 2022/2023 Proposed Budget

Motion was made, seconded and carried to approve the proposed budget for fiscal year 2022/2023 with the additional amendments as discussed during the meeting.

B. Annual review of Board reserve account status

Motion was made, seconded and carried to approve the review of the Board reserve account status for the fiscal year end 2022. The Board determined that no additional adjustments were needed.

C. Draft Fiscal Year End 6/30/2022 Financial Statements

The Board reviewed the draft financial statements as provided by the Auditors. A list of amendments was provided to the Board as well. Motion was made, seconded and carried to approve the financials with the proposed revisions.

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Agenda Item 12: Board approval of license renewal fee for individuals and firms for the 2023 renewal period *(For Possible Action)*

Motion was made, seconded and carried to approve the license renewal fee for firms of \$125 and individuals to be \$140 if paid by check and \$120 if paid online.

Agenda Item 13: Board approval of 2023 Board Meeting Schedule *(For Possible Action)*

Motion was made, seconded and carried to approve the 2023 Board Meeting Schedule as follows:

January 11, 2023	Las Vegas	March 22, 2023	Reno
May 24, 2023	Las Vegas	July 19, 2023	Reno
September 20, 2023	Las Vegas	November 15, 2023	Reno

Agenda Item 14: President's Report *(For Possible Action)*

No items were discussed under this agenda item.

Agenda Item 15: Next Board Meeting: November 16, 2022 Reno, Nevada

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

