

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
November 16, 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 9:30AM by President, Jannet Vreeland, November 16, 2022 the Nevada Society of CPAs, 5422 Longley Lane, Suite A, Reno NV 89502.

Board Members Present:

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

Board Members Absent:

Charles Russell

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
- 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 September 21, 2022 Board Meeting Minutes (*For Possible Action*)

November 16, 2022 Board Meeting Minutes

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

John Andrews	Brendan Bailey	Frank Beninato	Lorraine Bunnell
Ryan Burks	James Butler	Judy Chan	Samantha Corey
Christina Cruz	Tishawna Edward	Brayden Evans	Patrick Feng
Bryan Gendron	Divya Gill	Marie-France Hache	Brandon Hernandez
Jesse Jones	Heather Kovach	Linda Leitenbauer	Jesse McLean
David Palmer	Dustin Richards	Kathleen Rodegeb	Jonathan Rose
Patricia Sayre	Ashvarya Shrivastava		Austin Smith
Agbolade Sosanya	Marcela Soto	Michelle Stricklin	
Ittiphat Thanajittharakij		Mitchell Williams	Wayne Williams
Wayne Wilson	Hongyu Wu	Jingyuan Wu	Jennifer Yoo
William Ziesmer			

*3. Approval of Change to License Status (For Possible Action):

<u>Retired Status:</u>	Carla Dirk	Joseph Lane	Richard Layton
	Lynne Parsons	Ronald Robbins	
<u>Inactive Status:</u>	Daniel Lorenz	Gregory Morales	

*4. Review and Approval of Finances (For Possible Action)

- A. Monthly Income & Expense in compliance with NRS 622.234
- B. Final Fiscal Year 2022-2023 Approved Budget
- C. Final Fiscal Year End 6/30/22 Approved Financial Statements

*5. Board Approval of CPA Exam Scores: August - September 2022
(For Possible Action)

*6. Nothing scheduled for this agenda item.

*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 David Palmer; Nikki Etherington for Brendan Bailey, Tishawna Edward, Jesse Jones, Linda Leitenbauer and Ashvarya Shrivastava; Rachael Thomsen for John Andrews and Ryan Burks.

◆ ◆ ◆ ◆ 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.

Agenda Item 8 (Cont.)

A. Review of Grievance Report (*For Possible Action*)

Motion was made, seconded, and carried to close complaint matter I2022.008 based on resolution.

Motion was made, seconded, and carried to close complaint matters F2022-008 and F2022.009 based on assurances provided by the firms.

B. Board determination and approval of Hearing Officer recommendations based on scheduled hearings held October 27, 2022 against the following licensees for failure to comply with the Continuing Education for calendar year 2021 (*For Possible Action*)

Laura Fitzpatrick

Robert Holder

Jonas Stoltzfus

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 complete the required continuing education for calendar year 2021. Board Member and Hearing Officer Michael Davis abstained from the vote.

C. Board determination and approval of Hearing Officer recommendations for Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for the following individuals (*For Possible Action*):

1. Randy Lund

Motion was made, seconded, and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for Randy Lund with the following provisions:

1. Respondent shall complete eighty (80) hours of continuing education for 2021-2022 by December 31, 2022, and provide documentation of completion to the Board by December 31, 2022.
2. Respondent's failure to comply with Paragraph 1 above shall result in the automatic revocation of Respondent's certificate without any further action by or proceeding before the Board.
3. Respondent shall not be relicensed or his annual permit renewed for 2023 or any year going forward until Respondent completes the 80 hours of continuing education for 2021-2022 as required by Paragraph 1 above and provides documentation of completion to the Board, in addition to payment of the civil penalty and attorney's fees set forth below and compliance with any other statutory or regulatory requirements necessary to be relicensed or to renew his annual permit.
4. Respondent shall pay a civil penalty of \$250.00 by December 31, 2022.
5. Respondent shall pay the Board's attorney's fees for the drafting of the formal Complaint and Order to Show Cause and the Stipulated Disciplinary Order in the amount of \$275.00 by December 31, 2022.
6. This Decision will be published in accordance with NAC 628.450.

Board Member and Hearing Officer Michael Davis abstained from the vote.

Agenda Item 8C (Cont.)

2. Kaitlynn Tsai

Motion was made, seconded, and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for Kaitlynn Tsai with the following provisions:

1. Respondent shall complete eighty (80) hours of continuing education for 2021-2022 by December 31, 2022, and provide documentation of completion to the Board by December 31, 2022.
2. Respondent's failure to comply with Paragraph 1 above shall result in the automatic revocation of Respondent's certificate without any further action by or proceeding before the Board.
3. Respondent shall not be relicensed or her annual permit renewed for 2023 or any year going forward until Respondent completes the 80 hours of continuing education for 2021-2022 as required by Paragraph 1 above and provides documentation of completion to the Board, in addition to payment of the civil penalty and attorney's fees set forth below and compliance with any other statutory or regulatory requirements necessary to be relicensed or to renew her annual permit.
4. Respondent shall pay a civil penalty of \$500.00 by December 31, 2022.
5. Respondent shall pay the Board's attorney's fees for the drafting of the formal Complaint and Order to Show Cause and the Stipulated Disciplinary Order in the amount of \$275.00 by December 31, 2022.
6. This Decision will be published in accordance with NAC 628.450.

Board Member and Hearing Officer Michael Davis abstained from the vote.

- D. Board determination and approval of Hearing Officer and Board staff recommendations for dismissal for the following individual based upon inactive status (*For Possible Action*):
Gregory Morales

Motion was made, seconded, and carried to approve the recommendation of the Hearing Officer to approve Inactive Status and dismissal of the formal complaint for Gregory Morales. Board Member and Hearing Officer Michael Davis abstained from the vote.

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*)

No items were discussed under this agenda item.

November 16, 2022 Board Meeting Minutes

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 Annual Meeting Follow Up

Executive Director provided the Board with a follow up from the NASBA Annual Meeting.

Agenda Item 11: Board review and approval of proposal for Audit Services from the firm Casey Neilon *(For Possible Action)*

Motion was made, seconded, and carried to approve the proposal for financial statement audit services from the firm Casey Neilon.

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

Motion was made, seconded, and carried to deny the request for CPA exam credit extension for Daniela Briuolo.

Agenda Item 13: Board approval of Applications for Certified Public Accountant: *(For Possible Action)*

A. Peter Buss

Motion was made, seconded, and carried to approve the application for CPA Certification for Peter Buss.

Agenda Item 14: Board Member & Staff Required Training - Responsibilities & Duties, Ethics & Government and Sexual Harassment *(For Possible Action)*

Brett Kandt, Esq

Appearance 10:30 AM

Attorney Brett Kandt attended the Board meeting during this agenda item and provided the Board with the required training for Board Members and Staff.

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

President Jannet Vreeland presented a plaque and thanked retiring Board Member Michael Davis for his outstanding service to the Board over the past six years. The Board appreciates all of Mr. Davis's time and commitment to the regulation of the profession.

November 16, 2022 Board Meeting Minutes

Agenda Item 16: Next Board Meeting: January 11, 2023 Las Vegas NV

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

