

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

November 27, 2018

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Brian Wallace, November 27, 2018 at the offices of Sunshine Litigation Services, 151 Country Estates Cr, Reno, Nevada.

Board Members Present:

Brian Wallace, President
Michael E. Davis
L. Ralph Piercy

Candace Johnson, Secretary/Treasurer
Kerry Eaton
Jannet Vreeland
Nicola Neilon

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 Board Meeting Minutes *(For Possible Action)*
A. September 19, 2018
- *2. Approval of Applications for Certified Public Accountant – Non-Appearance *(For Possible Action):*
- | | | | |
|------------------|---------------------|-------------------|--------------------|
| Hillary Allen | Marta Gonzalez | Samantha Beecher | Stephen Bills |
| Elena Parakozov | Stephen Bills | Daniel BoDe | Michella Carpenter |
| Ellen Carstensen | Rachel Castillo | Keith Clements | Shirley Clifford |
| Tehani Guieb | Sarah Hammann | David Hansen | Kelsi Hartle |
| Robert Holder | Yesenia Killgrove | Hanna Kim | Thomas Kingsley |
| Carolyn Koerber | Brittney Kolteryahn | Mark Lacey | Angela Li |
| Shuyi Lin | Steven Mcvicar | Steven Moulton | Ross Niedermeier |
| Michael Ozenne | Ryan Pedersen | Elizabeth Power | Jason Richards |
| Arthur Roberto | Joseph Romero | Jeremy Rosenthal | Allison Sage |
| Matthew Sage | Martin Schaefer | Jessica Schneider | Judith Slatin |
| Gregory Spackman | Charlene Tabisaura | Sonny Tao | Sara Ting |
| Mark Wilnewic | Ashleigh Wise | Maria Zozaya | |

November 2018 Board Meeting Minutes

- *3. Approval of Change to License Status (*For Possible Action*):
- | | | | |
|-----------------|---------------|--------------|---------------|
| Retired Status: | Betty Cossitt | Louis Dean | Janice Ingram |
| | Jerry Priddy | Larry Dunn | |
| Return Active: | Donna Ellis | Jordan Lietz | |
- *4. Approval of Finances (*For Possible Action*)
- A. Monthly Income & Expense
 - B. Board FY 2018 Financial Statements
 - C. Board Final FY 18/19 Budget
- *5. Board Approval of CPA Exam Scores (2018 3rd Quarter) (*For Possible Action*)
- *6. No items scheduled for this agenda item
- *7. No items scheduled for this agenda item

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 the applications for CPA Certification for the following: Brian Wallace for Tehani Guieb and Jeremy Rosenthal; Ralph Piercy for Brittney Kolteryahn.

◆ ◆ ◆ ◆ 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 the following complaint matters based on recommendation of Investigator for lack of cause: I2018.002, I2018.003, and I2018.015.

Motion was made, seconded and carried to close I2018.010 based on resolution of the matter.

Motion was made, seconded and carried to close the following complaint matters based on assurances provided by the Firms: F2018.007 and F2018.009.

Motion was made, seconded and carried to close Non-Licensee Complaint matter NL2018.006 subject to staff monitoring.

November 2018 Board Meeting Minutes

Agenda Item 8 Cont.

B. Full Board Disciplinary Hearing (*For Possible Action*):

Peter Magee, CPA

:

Appearance 10:00 AM

This matter was cancelled due to the Surrender In Lieu of Discipline by Mr. Magee.

C. Recommendation of Hearing Officer based on hearings held against Mark Murphy and David Thompson for failure to comply with the required continuing education for calendar year 2017 (*For Possible Action*).

Motion was made, seconded and carried to approve the recommendation of the Hearing Officer and revoke the licenses of Mark Murphy and David Thompson based on non-compliance with the continuing education requirements. Hearing Officer Brian Wallace abstained from voting on this matter.

Note: Enforcement Committee Board Member Candace Johnson abstained from voting on the above motions.

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

No information was provided under this agenda item.

Agenda Item 10: Report of Executive Director (*For Possible Action*):

A. Legislative Sunset Subcommittee Letter

Executive Director provided the Board with information from the Legislative Sunset Subcommittee indicating the Board was approved to continue its operations.

B. NASBA CPE Audit Service Information

Executive Director provided the Board with information obtained in connection with NASBA's CPE Audit Service. It was determined that the Board already has a process in place for the upload of information in connection with the audits performed for licensees. No further action needed at this time.

C. NASBA Annual Meeting Follow Up

Executive Director and attending Board Members provided follow-up information after attending NASBA's Annual conference.

D. University Accounting Curriculum

Executive Director provided the Board with information relating to the accounting IT curriculum at UNLV. Board member Jannet Vreeland informed the Board of the University of Nevada's accounting IT curriculum. The Board discussed the topic of IT and the trend of Data Analytics.

E. Required State Reporting List

Executive Director was directed by the Board to develop a list of all the areas the Board is required to submit information/reporting to the State. The list was completed and provided to the Board for their review.

F. Nevada Society Peer Review Oversight Report

Executive Director provided the Board with information pertaining to the Nevada Society of CPAs Peer Review Oversight Report.

November 2018 Board Meeting Minutes

Agenda Item 10 Cont.

G. NASBA Regional Director Focus Questions
Executive Director provided the Board with the Quarterly NASBA Focus Questions. The Board provided input to the questions for response.

H. Nevada Society of CPAs 2018 CPA Recognition Dinners
Executive Director provided the Board with the cost breakdown of the Board's sponsorship of the 2018 CPA Recognition Dinners.

I. Charter School audit questionnaire
Executive Director provided the Board with updated information on the Charter School required questionnaire issue.

Agenda Item 11: Board Review of Amended 2019 Board Meeting Schedule
(For Possible Action)

The Board reviewed the previously approved Board Meeting dates and amended as follows:

January 25, 2019	Las Vegas	March 20, 2019	Reno
May 15, 2019	Las Vegas	July 17, 2019	Reno
September 18, 2019	Las Vegas	November 13, 2019	Reno

Agenda Item 12: Board Review & Approval of Application of Certified Public Accountant (For Possible Action)

A. Lowell Black **Appearance 9:00 AM**

Lowell Black came forward in connection with his request and application for re-licensure as a CPA in Nevada. The Board asked several questions of Mr. Black in connection with his current job duties and the prior discipline that had taken place. Motion was made, seconded and carried to approve the application for Lowell Black for CPA Certification, contingent on the fact that he will not perform attest work for any clients. Board approval will need to be obtained prior to being able to provide attest services to clients in the future. Board member Nicola Neilon abstained from the vote.

Agenda Item 13: President's Report (For Possible Action)

No information was provided under this agenda item.

Agenda Item 14: Next Board Meeting: January 25, 2019 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