

Nevada State Board of Accountancy

Making Nevada a Better Place to Do Business



Winter 2011 Edition



LICENSE RENEWAL TIME

License renewal notifications were emailed to all licensed CPAs and CPA firms on November 30, 2011. Individuals without an email address were mailed the renewal notification.

If you have not received your license renewal notification, be sure to visit the Board's website at www.nvaccountancy.com to renew your license before the deadline date of January 31, 2012.

If your contact information has changed you can change the information during the on-line renewal process.

SOMETHING NEW TO LOOK FOR

This will be the first year you will have the ability to print your wallet card information. Once you complete the on-line renewal process, you can click on the link(s) to print your renewal form and your wallet card.

A confirmation receipt of your renewal will be sent to your email address this will also include the links to the renewal form and wallet card.



In the event you wish to order a plastic wallet card, information to purchase through NASBA will be provided in the confirmation email.

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The Nevada State Board of Accountancy Newsletter is the official publication of the Nevada State Board of Accountancy.

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NASBA

Produced and designed by the
National Association of the State
Boards of Accountancy

Making Nevada a Better Place to Do Business

NEW BOARD MEMBER

NEVADA STATE BOARD OF ACCOUNTANCY GOVERNOR APPOINTED BOARD MEMBERS



BENJAMIN C. STEELE, CPA was appointed as a member of the Nevada State Board of Accountancy beginning on November 1, 2010. Mr. Steele is currently serving his first three year term on the Board.

Mr. Steele is the Senior Shareholder of Steele & Associates, LLC, a local firm in Carson City that has been in existence since 2001. Mr. Steele serves on the NASBA Ethics & Professional Issues Committee. Mr. Steele has served on several society committees, and served as the Society Chairman twice.

Mr. Steele is a graduate of the University of Nevada Reno with a Bachelor of Science in Accounting. His professional affiliations include the AICPA, NV Society and CPA Connect Association.



2011 Continuing Professional Education Audit Report

Nevada Revised Statute 628.386 provides the Nevada State Board of Accountancy with the authority to prescribe regulations for the conduct of the continuing education program. One of the control procedures adopted by the Board is an annual documentation review of continuing education credits claimed by licensees. 20% of licensees are randomly selected to participate in the continuing education audit. Following is a report of the audit results.

Satisfactory	204
Satisfactory w/chg (+ or -)	17
CPE Admin Complaint	1
Out of State Licensees	61
Total Audit	283

The Nevada State Board of Accountancy appreciates the cooperation received from participating licensees. All licensees are encouraged to maintain the necessary documentation for continuing education that is intended to be used for credit under Regulation (NAC) 628.210 -250.

Computer Based Exam Statistics

National Average Passing Rates

Below are the pass rates for each section of the exam during the 2010 testing windows.

Section	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Cumulative
AUD	46.86%	50.77%	49.40%	44.89%	47.80%
BEC	46.59%	48.88%	50.79%	44.27%	47.29%
FAR	44.95%	48.39%	52.71%	45.02%	47.81%
REG	49.00%	52.07%	54.03%	47.29%	50.66%

2010 Uniform CPA Examination - Top Scoring Candidates

The Nevada State Board of Accountancy would like to congratulate the following Nevada exam candidates who achieved the highest scores statewide during the 2010 year. All individuals considered were first time candidates that completed all four sections of the examination. The names are listed in rank order based on the combined aggregate score of the four sections.

Sayaka Olsen
 Radlee Bee Iverson
 Ksenia Victorovna Griswold
 Michael Franklin Bond

Jack Wesley Buice
 Rashmi Hema Prasad
 Sara Irene Wheeler
 Kirk Michael Gibb

Jennifer Beth Branam
 Charlie Byron Roy

Launch of International Testing of the CPA Examination

The AICPA and the National Association of State Boards of Accountancy (NASBA), in consultation with State Boards of Accountancy, the Board of Examiners, and other major stakeholders, spent two years studying an international examination delivery program. The result is the international administration of the Uniform CPA Examination (CPA Exam), which utilizes the state board licensure process and the current examination structure. The AICPA, NASBA and Prometric are providing the same services as they do for the domestic program, so that the Exam and the licensure process will be the same for international examinees as it is for examinees within US jurisdictions.



August 1, 2011 international testing of the CPA Exam made a successful launch in the following countries: Japan, Bahrain, Kuwait, Lebanon, and the United Arab Emirates.

In addition to these countries it was announced the international administration of the CPA Exam will be offered in Brazil, starting in February 2012

Early Score Release Announced

The AICPA recently announced a new scoring timeline. Detailed timetables for early score reporting that will be effective starting with the fourth quarter of 2011. The early score reporting FAQs and international FAQs on the CPA Exam website have been updated to reflect the new scoring timeline.

Computer Based Exam Statistics (Continued)

Overview of the early score reporting timeline:

- Early Score Reporting is possible because of changes implemented in the January 2011 CBT-e update, in particular the introduction of task based simulations (TBSs).
- Target dates reflect the date that NASBA releases scores to the state boards. The final release to candidates will be dependent on the time each respective state takes to process scores. Nevada releases the scores directly to the Boards website at the same time the Board receives them through an automated process. The mailed score is sent out the same day they are received in the office from NASBA.
- A vast majority of scores will be released on the target date; however, target dates are not guaranteed. There may be occasional delays due to score scoring inquiries and other unforeseen issues. Some BEC scores will be delayed due to additional analysis that might be required for the written communication tasks.
- There is a slight difference between the domestic and international score releases. The target release date for international scores spans two days in order to account for the additional overhead required to release international scores.
- Score release details are available online on the CPA Exam webpage (www.aicpa.org/cpa-exam)



Early Score Reporting Timeline (Domestic)

Day in Testing Window*	Target Release Date Timeline	Target 11Q4 Score Release
Day 1 - 20	10 business days following day 20 of the testing window	November 3
Day 21 - 45	5 business days following day 45 of the testing window	November 21
Day 46 - Close of Window	5 business days following the close of the testing window	December 7
After Close of Window	5 business days after receiving all scoring data for the testing window	TBA

* Records received by AICPA

Note: Some scores for the BEC section may be released in a subsequent release due to the written communication tasks.

DISCIPLINARY REPORT

In accordance with NAC 628.450, disciplinary actions that are a matter of public record are reported in the Newsletter for the information of licensees and the general public. Questions regarding these matters should be directed to the Board office. The following is a report of actions taken by the Nevada State Board of Accountancy. The report of discipline is provided in order by year beginning with September 2010 to October 2011.

2010

Leland L. Williams, CPA 2675R was disciplined by the Board at its September 2011 Board Meeting. The discipline was based on complaint information in connection with professional standards with audit engagements. The Board approved a signed Consent Order from Mr. Williams to Voluntary Surrender his CPA license in lieu of disciplinary action.

Howard Fuller, CPA 4666R was disciplined by the Board at its September 2011 Board Meeting. The discipline was based on Mr. Fuller's failure to comply with 2011 license renewal and CPE requirements. It was the decision of the Board to Revoke the CPA Certificate of Mr. Fuller. In the event Mr. Fuller should seek re-licensure, he will need to meet the license requirements, provide 80 hours of continuing education and payment of outstanding license renewal and late fees. The Board also assessed a penalty of \$1600 and attorneys fees and costs of \$540 incurred with the formal complaint and disciplinary hearing.

Joseph Dwyer, CPA-3021 was disciplined by the Board at its July 2010 Board Meeting. The decision to revoke Mr. Dwyer's license was based on the recommendation of the Hearing Officer following a hearing held for failure to provide the 2010 License Renewal and fees and non-compliance with the 2009 CPE requirements.

Board staff provided the Board with information from Mr. Dwyer at its September 2010 meeting requesting the Board to rescind its prior revocation. Mr. Dwyer provided the required license renewal, fees and CPE. Based on the information provided, it was the decision of the Board to approve the request and rescind the revocation of the CPA license of Mr. Dwyer. Mr. Dwyer was required to pay the outstanding attorney's fees and costs of \$540 associated with the disciplinary hearing.

Kendall Swensen, CPA-1811 was disciplined by the Board at its meeting on November 15, 2010 for failure to complete the required continuing education in the 2009 calendar year as identified through the Board's CPE Documentation Audit. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) Completion of the 2010 CPE requirement of 38.5 hours, including 4 hours of ethics, by December 31, 2010; (2) Completion of the required CPE by December 31st of each year and provide documentation for the CPE claimed on the next two years renewal form; (3) Payment of outstanding \$1500 CPE Penalty, \$330 attorney's fees, \$1000 administrative fine; (4) Failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board. (5) Decision shall be published in accordance with NAC 628.450.

Michael Crouch, CPA 4234 was disciplined by the Board at its November 2010 Board Meeting. The discipline was based on a hearing

held for non-response to the Board's Practice Monitoring (peer review) program. It was the decision of the Board to revoke the CPA license of Mr. Crouch. In the event Mr. Crouch should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a fine of \$500 and attorney's fees and costs of \$580 incurred with the formal complaint and disciplinary hearing. Mr. Crouch will also need to comply with the peer review requirements.

2011

Brian Reyburn, CPA 3921 and **Brian Sorensen, CPA 3536** were disciplined by the Board at its January 2011 Board Meeting. The discipline was based on a hearing held for non-response to the 2010 CPE Documentation Audit; therefore causing failure to meet the CPE requirements for the 2009 and 2010 calendar years. In the event the licensees above should seek re-licensure, each will be required to meet the licensing requirements that includes 80 hours of CPE, pay a CPE Penalty of \$1600, pay a civil penalty for falsification of license renewal of \$1500 and attorney's fees and costs of \$580.

Samantha Rudder, CPA 3583 was disciplined by the Board at its meeting on November 2010 for failure to complete the required 2009 calendar year continuing education. Ms. Rudder provided 2010 CPE toward the 2009 requirement and paid the penalty of \$1600 for obtaining hours outside the required calendar year. The hearing officer recommended and the Board approved an additional fine of \$500 for obtaining the CPE outside the approved extension period of July 31, 2010 and attorney's fees and costs incurred with the formal complaint.

The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions for failure to pay the additional fines and attorney's fees: 1) 2010 CPE completed no later than July 31, 2011 with backup documentation; 2) 2011 CPE completed no later than December 31, 2011 with backup documentation; 3) payment of outstanding CPE late penalties in the amount of \$850 plus late penalties up to \$1600 for 2010 CPE shortage; 6) Payment of attorney fees in the amount of \$400 for preparation of this stipulated agreement; 7) Completion of required CPE on time for 2 years, with documentation, following 2011; 8) Automatic revocation if the terms of this stipulated agreement are not complied with; 9) Matter shall be published in accordance with NAC.

C. Dean Homayouni, CPA 3932R was disciplined by the Board at its May 2011 Board Meeting. The discipline was based on complaint information from the Nevada Securities division indicating proper securities registration was not obtained. The hearing officer recommended and Board approved the following provisions: 1) One year probation where no further complaints are received from state or federal agencies related to securities violations; 2) 8 hours of CPE in the area of ethics completed by 12/31/11; 3) Pay a \$750 fine plus attorneys fees and costs of \$1255 within

DISCIPLINARY REPORT (continued)

30 days of the decision; (4) Matter shall be published in accordance with NAC.

Revocation - Failure to Renew License. The Board may the decision at its May 2011 Board Meeting to revoke the following CPA Certificates for Non-Payment of the 2011 License Renewal Fee and Non Compliance of the 2010 CPE requirement:

Ronald Lake	Lori McGowne	Tracy Mimno
Marianne Mohland	Jahnavi Morris	Jonathan Pugmire
Robert Radzik	Naim Shah	Dennes Simkins
William Starn		

In the event the individuals seek re-licensure, payment of attorney's fees, licensure and late fees will be assessed in addition to the requirement for re-licensure from revocation.

Michael Bayliss, CPA-2120 and Bayliss & Associates, LLC-0134 was disciplined by the Board at its July 2011 Board Meeting. The discipline was based on conduct discreditable to the public accounting profession and conduct which resulted in conflicts of interest. It was the decision of the Board that the CPA license and firm registration shall be revoked with the revocations stayed and the licensee/firm placed on probation for a period of 5 years from the date of the approval of the Stipulated Agreement subject to the following provisions:

1. All provisions must be complied with or the Board will revoke the license/registration without any further action.
2. Licensee/Firm shall receive a formal letter of reprimand from the Board.
3. Licensee/Firm agree to repay Kimberly Dale, Trustee of the Edward W. Giambalvo 1988 Trust as follows:
 - (a) \$10,000 per month from October 1, 2011 – March 1, 2012;
 - (b) \$20,000 per month from April 1, 2012 – March 1, 2013;
 - (c) \$50,000 per month from April 1, 2013 and on the first day of each month thereafter until paid in full.*Copies of payments made to Ms. Dale shall be provided to the Board.
4. There shall be no other complaints filed with the Board against the Licensee/Firm which are substantiated in a due process hearing during the 5 year probationary hearing.
5. Licensee shall complete 16 hours of CPE in the areas of conflict of interests and tax practice by December 31, 2011 and documentation of the completed CPE shall be provided with the 2012 renewal. No extensions of time shall be granted unless the failure to complete the required CPE is beyond Licensee's control.
6. Within 30 days of the Board's decision, Board counsel shall be provided with a draft of the Licensee/Firm conflict of interest letter for use in future client engagements.
7. During the probationary period, Licensee/Firm shall submit to the Board within 30 days of completion of each quarter, a written reporting listing the clients that have been provided both accounting and financial planning services. In addition, copies of the conflict disclosure and waiver signed by those clients during that quarter shall be submitted to the Board. The report shall be submitted

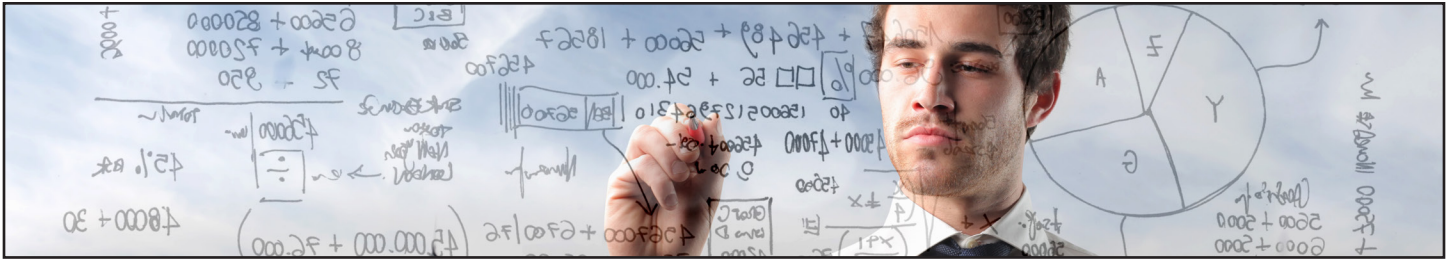
under penalty of perjury.

8. During the probationary period, the Licensee/Firm will report to the Board any notification from the IRS of issues relating to the Licensee/Firms' preparation of tax returns within thirty 30s of notification by the IRS. The reports shall be submitted under penalty of perjury.
9. Licensee/Firm agree to pay the Board's costs and fees incurred in this matter in the amount of \$26,386 within 90 days of the Board's decision.
10. Licensee/Firm agree to pay a \$10,000 fine by December 31, 2011.
11. The Decision will be published in accordance with NAC 628.450.
12. Upon completion of all the terms and conditions of probation, Licensee/Firm may petition the Board to reinstate their certificate and/or registration without restrictions. The decision whether to reinstate without restrictions shall be within the sole discretion of the Board.

Timothy J. Koch, CPA 3029 was disciplined by the Board at its October 2011 Board Meeting. The discipline was based on a complaint received with allegations of independence. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions:

1. Licensee represents to the Board that he understands and is abiding by and will abide by the independence rules.
2. Licensee agrees that he will not have any new complaints relating to independence issues for two years from the date of the Board's decision;
3. Licensee agrees to complete 16 hours of CPE with 8 hours in the area of accounting and auditing and 8 hours in the area of ethics as part of his regular CPE requirement due by December 31, 2011. Documentation of the completed CPE shall be provided to the Board with the 2012 annual renewal. No extensions of time will be granted to complete this CPE;
4. Licensee understands and agrees that he must maintain and retain documentation related to client engagements as required by and in compliance with chapter 628 of NAC and NRS;
5. Licensee agrees to pay the Board's investigative costs of \$787.50 as set forth below;
6. Licensee agrees to pay attorney's fees of \$750.00 associated with the drafting of the Complaint and Order to show cause and this Stipulated Agreement as set forth below;
7. The total sum due and payable in the amount of \$1,537.50 shall be paid by Licensee as follows: a payment of \$500 on 10/21/2011; a payment of \$500 on 11/21/2011; and a payment of \$537.50 on 12/21/2011;
8. Failure to comply with any of the terms and conditions of this Stipulated Agreement will result in the issuance of a Board Complaint for revocation of the license;
9. The decision will be published in accordance with NAC 628.450.

2011 PRACTICE MONITORING (PEER REVIEW) PROGRAM REPORT



Each year one-third of the licensee population is requested to submit reports in accordance with Nevada’s Practice Monitoring Program (Peer Review). The purpose of the program is to assist licensees in improving the quality of financial reporting by evaluating compliance with professional standards.

Licensees that perform attestation services (audit, review and full disclosure compilations) are required to enroll in a peer review program (AICPA or Nevada Society of CPAs), schedule the peer review and once that process has been completed, report to the Board the peer review report and letter of acceptance. Individuals that do not provide those type of services OR are employed by a firm that has peer review can submit an exemption form.

Following are statistics from the 2011 Practice Monitoring (Peer Review) Program cycle. Selection statistics for the previous two years are included for comparison:

Licensee Response Summary	
Peer Review Exemptions	724
Peer Review Submissions	251
Total Responses	975

Peer Review Report (Submission) Summary:	
Pass	179
Pass With Deficiencies	11
Unmodified	29
Modified	4
Board Staff Monitoring	28
Total	251

CPA Certificates Issued

DURING THE PERIOD OF AUGUST 2010 THROUGH OCTOBER 2011 THE FOLLOWING CPA CERTIFICATES WERE ISSUED:

<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>	<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>	<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>
Abram	Harry		Halasi	Cheryl	Lynn	Rapplee	Ryan	Chad
Aeschlimann	Ryan	Ashley	Hall	Anne	M	Rathke	Scott	A.
Araujo	Candice	Hanako	Hallifax	George	S	Reinhardt	C.	Arthur
Berggren	Stephanie	Ann	Harokhava	Viktoryia	G	Riether	Robert	A
Berry	Brianne	Ashley	Hernandez	Kelsey	K	Rigby	Patricia	B
Bird	Larry	R	Hester	Mathew	David	Ringebach	Rachel	Anne
Block	Kimberly	Nicole	Houston	Nathan	E	Robbins	Nikki	M
Boka	Brittney	Nicole	Howard	Amy		Roeder	Stacy	S
Branam	Jennifer	Beth	Hug	Julianne	Christine	Romero	Marlena	Dee
Butler	Amy	Leigh	Jariwala	Nakul	Pankaj	Roose	Jeremy	William
Butterfield	Thomas	Richard	Jensen	Hayley	Ann	Rosevear	Dalon	Thaopaset
Bybee	Alexander	Thomas	Johnson	Michael	T	Schalk	Thomas	W
Cain	Mary	Elizabeth	Jones	Donald	L	Schapiro	Bruce	J
Call	Brett	David	Jones	Erin	Kathleen	Schwabe	Lisa	Joanne
Capp	Keith	M	Kalabic	Vanja		Sealfon	Harry	I
Comish	Joseph	B	Kansky	Brian	D	Smith	Michael	J
Cordes	Richard	J	Kellerman	David	L	Smith	Casey	D
Cordial	Nazajesseth	Claudio	Kingham	Scott	Kelly	Smyth	Damaris	Vera
Creer	Michael	E	Kirtley	Robert	Wright	Stanley	Jon	W
Cross	Heather	Christine	Koijane	Edward	A	Stauffer	Mona	M
Crum	Edward	L	Kokaina	Mohamed	Lamine	Stephens	Gayle	
Cunha	John	L	Kolev	Docho	Vladimirov	Street	Paul	
Darrah	Lindsey	Alyce	Kopjo	Steven	John	Suva	James	D
Davis	Rick	D.	Kostecki	James	B	Swany III	Ralph	M.G.
Davis	Sundee		Kumar	Ashley	T	Taitano	Troy Jay	Cruz
Dick	Aaron	Michael	Lambrix	Devon	Elizabeth	Thayer	Alexis	Catherine
Dodge	Wendy	Kay	Larson	Eric	D	Thomsen	Justin	Edward
Durst	Anna	Marie	Long	Kimberly	Irene	Tobener	Rachal	Sue
Dye	Veronica	Lee	Lonnquist	Nora	A	Valentino	Thomas	J
Etherington	Kristina	N	Malouf	Ryan	K	Van Ness	Matthew	Douglas
Federico	Kevin	Dee	Markee	Ralph	Donald	Vidal	Margarita	
Fehr	Laura	Ashley	Martinez	Leilani	T	von Ravensberg		Carrie Lynn
Floyd	Stephen	G	Mckinney	Krystal	Starr	Waters	Jennifer	A
Foster	Marianne	Ardelle	McMullin	Andrew	Paul	Weishar	Daniel	Paul
Frehner	Bradley	Boyd	Michael	Bassim	N	Wheeler	Dustin	L.
Fuhrmann	Amy	Lynn	Mirza	Annie		Wheeler	Sara	Irene
Gamboia	Maria	Cristina	Miyashiro	Shera	Akemi	Wilder	Anthony	W.
Geler	Sergei		Moody	Jeffrey	Leigh	Wilgar	David	Jared
Gilbertson	Michelle	L	Morgan	Adrienne	Snow	Williams	Byron	C
Giordani	Paul	Kestutis	Morrison	Christian	Spent	Williams	David	C
Glazier	Kale	B	Oery	Christopher	Matthew	Woolery	Eric	H
Goff	Melinda	Fekete	Pagaling	Lynnette Lee	Cabitac	Workman	Stephen	B
Green	Kevin	R	Pannenberg	Glenn		Zanoni	Mickey	
Grund	Ronald	E.	Porter	Jason	Slone			
Grundy	Justin	Thomas	Prasad	Ashwini	Lata			

BOARD CALENDAR



BOARD MEETING DATES & LOCATIONS

January 17, 2012	Tuesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
March 20, 2012	Tuesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
May 15, 2012	Tuesday	First Independent Bank 5335 Kietzke Lane, 2nd Floor Reno NV 89511
July 17, 2012	Tuesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
September 18, 2012	Tuesday	First Independent Bank 5335 Kietzke Lane, 2nd Floor Reno NV 89511
November 14, 2012	Wednesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169

NASBA

NASBA CONFERENCES - 2012

March 11-14, 2012	Executive Director	San Antonio, TX
June 27 - 29, 2012	Regional Conference	Anchorage, AK
October 28-31, 2012	Annual Conference	Orlando, FL

STATE RECOGNIZED HOLIDAYS - 2012

New Year's Day	January 2	Monday
Martin Luther King Day	January 16	Monday
President's Day	February 20	Monday
Memorial Day	May 28	Monday
Independence Day	July 4	Wednesday
Labor Day	September 3	Monday
Nevada Day	October 26	Friday
Veteran's Day	November 12	Monday
Thanksgiving	November 22 & 23	Thurs/Friday
Christmas Day	December 25	Tuesday



Have You Moved?

NAC 628.100 requires all permit holders to notify the Board within 30 days of a change in mailing address. Please go online and submit your changes electronically at www.nvaccountancy.com

If you are unable to provide the information via the website you may forward your changes to the Board at the information below.

Change of Mailing Address:

Name _____
Address _____
City _____ State _____
Zip Code _____ - _____

Change of Employment:

_____ - _____

Email: _____

Phone #(____) ____ - _____ Home

(____) ____ - _____ Business

CPA/PA CERT. # _____

Date of Change _____

Mail, Fax or Email any changes to:

Nevada State Board of Accountancy

1325 Airmotive Way, Suite 220

Reno Nevada 89502

Phone = (775) 786-0231

Fax = (775) 786-0234

E-Mail = cpa@nvaccountancy.com



Making Nevada a Better Place to Do Business