

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

January 25, 2019

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Brian Wallace, January 25, 2019 at the offices of Snell & Wilmer, 3883 Howard Hughes Pkwy, Suite 1100, Las Vegas, 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:

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 Board Meeting Minutes (*For Possible Action*)
 - A. November 27, 2019
- *2. Approval of Applications for Certified Public Accountant – Non-Appearance (*For Possible Action*):

Ebon Ameen	Paul Arquette	Kevin Kiec	Joseph Diorio
Stephanie Guanlao	Mark Halloran	Jacob Hansen	Sho Higuchi
Eric Hill	Nichole Karr	Pervin Kaur	Robert Kettle
Chad Larson	Karina Lee	Timothy Lockinger	Bradley Lords
Jeffrey Mosich	Michael Navin	Jake Rader	Joanna Raubolt
Diana Rivera	Gregorio Rodriguez	Ezequiel Sanchez	Damon Sullivan
Chad Waldron	Summer Wallace		

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- *3. Approval of Change to License Status (*For Possible Action*):
- | | | | |
|--------------------------|--------------------|------------------|-----------------|
| <u>Retired Status:</u> | Raul Balsera | Nancy Beaty | Sandra Cardinal |
| Kenneth Carter | Richard Cummins | Joy English | Kathy Forsberg |
| Evangeline Hildalgo | Jeanine Hill | Steve Hixon | Mark Jolley |
| Mary Jo Kivi | Mark Maurer | Blanche Potter | William Stieren |
| Michele Taketa | Jeffrey Adams | Judy Montgomery | Richard Philips |
| <u>Inactive Statuts:</u> | Alyson Bettelman | Todd Carriere | John Dock |
| David Dobrzynski | Beverly Englund | Gretchen Higgins | Linda Stewart |
| <u>Return Active:</u> | Cynthia Turnipseed | Dana Williamson | |
- *4. Approval of Finances (*For Possible Action*)
- A. Monthly Income & Expense
- *5. Board Approval of CPA Exam Scores (2018 4th Quarter) (*For Possible Action*)
- *6. Board Approval of Fictitious Name Use: (*For Possible Action*)
- A. Cloud Processing Accounting
- B. Entegrity CPAs LLC
- C. PGR & Associates PLLC
- D. Silver State CPA
- *7. Board Approval of Staff & Counsel Attendance at NASBA's Executive Director & Legal Counsel Conference – March 2019 (*For Possible Action*)

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 Paul Arquette, and Ralph Piercy for Pervin Kaur, Karina Lee, and Joanna Raubolt.

◆ ◆ ◆ ◆ 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 I2018.009 based on the surrender of the licensee's individual and firm licenses.

Motion was made, seconded and carried to close complaint matter I2018.014 based on lack of cause or basis for the complaint.

Motion was made, seconded and carried to close complaint matter I2018.016 based on lack of cause or basis for the complaint.

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter F2018.006 and F2019.001 based on assurances provided.

Note: Board Member Candace Johnson abstained from voting on grievance matters.

B. Informational Follow Up on Peter Magee License In Lieu of Discipline
Board staff provided information to the Board in connection with the investigation in the Peter Magee matter. For the record the outstanding fees at the time the license was surrendered were as follows: Investigative fees of \$7,996.25 and attorney's fees of \$12,388.75 were incurred in the investigation of this matter.

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. State Required Reporting – Monitoring Document

Executive Director provided information to the Board that indicates all of the areas that the Board is required to report to the State of Nevada. The report shows the ongoing monitoring and compliance of these requirements.

B. Attorney General Opinion – NRS 281.123

Executive Director provided the Board with the recently released Attorney General's Opinion on NRS 281.123. The Board discussed the information within the opinion.

C. NASBA Proposed Changes to UAA Model Rules – Peer Review

Executive Director provided the Board with the NASBA Proposed Changes to the UAA Model Rules concerning Peer Review. The Board reviewed the information as provided

D. NASBA CPA Examination Rule Change Language

Executive Director provided the Board with the proposed CPA Examination Rule Change language that will allow for continuous testing. The Board discussed the proposed language. It was also noted that the Board's regulations were amended previously to allow for continuous testing.

E. NASBA Anti-Regulatory Article

Executive Director provided the Board with a recent article from NASBA on the Anti-Regulation initiatives across the country.

F. AICPA Teacher Training Sessions – Continued Support Discussion

Executive Director provided the Board with information from the Nevada Society of CPAs regarding on-going support of the AICPA Teacher Training Sessions. The Board discussed continued support of this program. Motion was made, seconded and carried to approve a \$3,500 disbursement to the Nevada Society of CPAs for AICPA Teacher training scholarships and related travel expenses.

G. Board discussion on non-public accounting companies name and activity.

Executive Director discussed the word Accounting and how it is no longer protected language under the law. Authority was given for the Executive Director to provide approval letters using the term Accounting, to financial companies that have non-CPA ownership. Additional discussion on this topic provided clarification that registration is not required for CPA owned companies that are not operating as a public accounting Firms. Legal Counsel provided additional clarification for non-CPAs providing tax services.

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Agenda Item 11: Board Approval of Applications for CPA Certification
(For Possible Action)

A. Steven Des Champs

Appearance 8:00 AM

Mr. Des Champs came forward to discuss his application for CPA Certification following previous Voluntary Surrender Status. The Board asked Mr. Des Champs a variety of questions regarding his past issues with the SEC and his planned current activity. Motion was made, seconded and carried to approve the application of Steven Des Champs based on information provided.

B. Daniel Weishar

The Board reviewed the information provided in connection with the Application for CPA Certification for Daniel Weishar. It was noted that Mr. Weishar's license was previously revoked for failure to comply with the required continuing education. Motion was made, seconded and carried to approve the application for CPA Certification for Daniel Weishar.

Agenda Item 12: Board Discussion of Firm Mobility Legislation (For Possible Action)

Appearance 11:30 AM

Jeffrey Cooper, CPA, Kim Wallin, CPA and Anna Durst, CPA, representatives of the Nevada Society of CPAs came forward to discuss the topic of Firm Mobility Legislation during the current 2019 Legislative Session.

Executive Director provided the Board with some questions the Society had of the Board regarding its position on the introduction of the bill. The Board discussed the matter at great length. Motion was made, seconded and carried to co-sponsor a Bill in the 2019 Legislative Session to provide for Firm mobility. Board member Candace Johnson abstained from the vote.

Agenda Item 13: Board Approval of Designated Board Member(s), Staff, Counsel & Lobbyist the authority to act on behalf of the Board during the 2019 Legislative Session (For Possible Action)

Motion was made, seconded and carried to give authority to Board Executive Director, Board Counsel, Board Lobbyist and Board Members Brian Wallace and Nicola Neilon to provide timely responses on behalf of the Board during the 2019 Legislative Session.

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Agenda Item 14: Board Staff Personnel Performance Review (*For Possible Action*)

Motion was made, seconded and carried to go into closed session to conduct the personnel session of Board staff.

Upon resumption of the open session the Board reviewed the information provided by Board members Brian Wallace and Candace Johnson in connection with the review process of Board staff. Board staff was provided with a review and evaluation. Motion was made, seconded and carried to approve the recommended salary structure.

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

Board President Brian Wallace updated the Board on his personal employment situation and indicated he will be working out of both the Reno and Phoenix offices.

Agenda Item 16: Next Board Meeting: March 20, 2019 Reno 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