

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

May 15, 2019

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Brian Wallace, May 19, 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 March 20, 2019 Board Meeting Minutes *(For Possible Action)*
- *2. Approval of Applications for Certified Public Accountant – Non-Appearance *(For Possible Action):*
- | | | | |
|----------------|-------------------|----------------|---------------|
| Huma Ahmad | Anthony Carolla | Ryan Garner | Yuriy Ikovlev |
| Mark Kasminoff | Christopher Kelly | Nicholas Klein | Kevin Maillet |
| Nicholas Moody | Yusufali Musaji | Janna Rager | Erbin Ramierz |
| Ryan Stanley | Robert Wagner | John Williams | Leah White |
- *3. Approval of Change to License Status *(For Possible Action):*
- | | |
|-------------------------|---------------|
| <u>Retired Status:</u> | Terry Gilland |
| <u>Inactive Status:</u> | Nicole Dolan |
- *4. Approval of Finances *(For Possible Action)*
- A. Monthly Income & Expense
- *5. Board Approval of CPA Exam Scores (2019 1st Quarter) *(For Possible Action)*

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- *6. Board Approval of Attendance at NASBA Regional Directors Conference
(For Possible Action)
- *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 applications for CPA Certification for the following: Mike Davis for Anthony Carolla.

◆ ◆ ◆ ◆ 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 I2019.006 & F2019.004 based on resolution and withdrawal of the complaint.

Motion was made, seconded and carried to dismiss complaint matter against Terry Gilland for failure to renew based on compliance.

Motion was made, seconded and carried to close complaint matters F2019.005 and F2091.006 based on assurances provided by the Firms.

B. Hearing Officer Recommendations based on scheduled hearings held May 1, 2019 against Bobbi Rooney and Haley Schultz for failure to renew the 2019 license and provide the required continuing education. *(For Possible Action):*

Motion was made, seconded and carried to approve the recommendation of the Hearing Officer to revoke the licenses of Bobbi Rooney and Haley Schultz for failure to renew their 2019 license and provide the required continuing education. Board Member Brian Wallace abstained from the vote.

C. Board Review and Determination on request by Philip Zhang, CPA for release from probation of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order entered into with the Board on June 9, 2016 *(For Possible Action)*

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried to deny the request of Philip Zhang to release him from probation of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order.

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

Motion was made, seconded and carried to close Non-Licensee Complaint matter NL2019.002, Romeo Razi, based on compliance.

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

A. Legislative Update

Board Legal Counsel provided the Board with an update as to the Legislative Session and the current bills that are being monitored.

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

A. Nevada State Required Reporting (Informational Only)

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. NASBA Executive Director Conference Follow Up

Executive Director provided the Board with follow up information following attendance at the NASBA Executive Director's Conference.

C. Nevada Society of CPAs Peer Review Oversight Report

Executive Director provided the Board with the Nevada Society of CPAs Peer Review Oversight Report that was accepted and approved April 25, 2019.

D. Board Sexual Harassment Policy Update

Executive Director provided the Board with information from the Governor's Executive Order that requires all agencies have a Sexual Harassment Policy and requires all Board Members to attend a Sexual Harassment course.

E. Navigating the Anti-Regulatory Environment Webinar Update

Executive Director provided the Board with information obtained from the webinar titled Navigating the Anti-Regulatory Environment.

F. Firm Mobility Draft Language and Update

Executive Director provided the Board with an update to SB128 and Firm Mobility language that was added to an already existing bill. The Bill is currently being heard in the Assembly on today's date May 15th. There is additional language added to the bill for other regulatory boards including the barbers and medical board.

G. Request to Change September Board Meeting Date

Executive Director requested approval to change the September 2019 board meeting date as there is a conflict in the schedule. The Board approved changing the date to September 11, 2019.

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Agenda Item 10 (Cont.)

H. Board Approval of New Laptop Equipment

Executive Director provided information to the Board that the current laptop equipment is 3 ½ years old. Information obtained indicates that the current operating system Windows 7 will no longer be supported by Microsoft as of January 2020. Request was made to purchase new laptops that include a newer operating system. The quote for the laptops would be approximately \$5,500. Motion was made, seconded and carried to approve the purchase of new laptop equipment for the office.

Agenda Item 11: Approval of Application for Certified Public Accountant
(For Possible Action)

- A. Eric Axile
- B. Ramya Fernandez

The Board reviewed the applications for CPA Certified Public Accountant. Motion was made, seconded and carried to approve the applications for Eric Axile and Ramya Fernandez.

Agenda Item 12: Request for extension of CPA Examination Credit for
Chan Lengsavath (For Possible Action)

The Board was provided with information requesting extension of CPA Examination Credit for Chan Lengsavath based on medical hardship. Motion was made, seconded and carried to approve the extension of credit based on reasonable cause.

Agenda Item 13: Board approval to support the 2019 New CPA Recognition Dinners
(For Possible Action)

The Board discussed continued support of the New CPA Recognition Dinners. Motion was made, seconded and carried to approve expenses for the 2019 dinners.

Agenda Item 14: Board Approval of Employment Positions and Independent
Contractor Contract for the following (For Possible Action):

- A. Louis Ling, Esq – Legal Services Contract

The Board reviewed the amended contract for legal services with Louis Ling. Motion was made, seconded and carried to approve the contract as proposed.

- B. Glenn Bougie, CPA – Board Investigator Employment
- C. Harry Parsons, CPA – Board Investigator Employment
- D. Patrick Thorne, CPA – Board Investigator Employment

Motion was made, seconded and carried to approve continued employment for Board Investigators Glenn Bougie, Harry Parsons and Patrick Thorne.

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Agenda Item 14 (Cont.)

E. Jay Schmitt – Board Staff – Discussion/Direction

The Board was advised that Jay Schmitt will not be continuing his employment with the Board. The Board was advised that the position will have substantial changes to the job duties and recommended an hourly individual to fill the position. The Board discussed the position and motion was made, seconded and carried to approve the hiring of Kate Windfeldt at \$11.00 an hour to fill the open position.

Agenda Item 15: Election of Board Officers (*For Possible Action*)

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. Candace Johnson was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Candace Johnson will be elected by acclamation. The record reflects Candace Johnson as President of the Board for a one-year term effective July 1, 2019 – June 30, 2020.

Nominations were opened for Secretary/Treasurer. Michael Davis was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Michael Davis will be elected by acclamation. The record reflects Michael Davis as Secretary/Treasurer of the Board for a one-year term effective July 1, 2019 – June 30, 2020.

Agenda Item 16: 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.

In open session Board staff was provided with a review and evaluation. Motion was made, seconded and carried to approve the recommended salary structure.

Agenda Item 17: President's Report (*For Possible Action*)

No information was provided under this agenda item.

Agenda Item 18: Next Board Meeting: July 2, 2019 Reno

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