

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
November 17, 2021

An open meeting of the Nevada State Board of Accountancy was called to order at 11:30 A.M. by President, Kerry Eaton, November 17, 2021 at the offices of the Nevada Society of CPAs, 5422 Longley Lane, Suite A Reno NV 89511.

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.

Board Members Present:

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

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.

Anna Durst, CPA, CEO of the Nevada Society of CPAs thanked the Board for their involvement with the newly licensed CPAs recognition dinners.

◆ ◆ ◆ ◆ 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 16, 2021 Board Meeting Minutes *(For Possible Action)*

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

Christian Altamirano	Zachary Amundson	Jessica Anderson	Ollis Brown
Barley Bowler	Joseph Chan	Samatar Chirdon	Aaron Cross
Shelley Davideit	Denis Demidov	Elizabeth Engel	Jake Galins
William Garay	Hillary Halama	Christine Jha	Bongryong Kim
Eugene Kim	Christian Leron	Ryan Lindberg	Anthony Montijo
Stephanie Nichols	Gary Olson	Nadiya Polonova	Jeanette Porter
Hector Pomales Montes		Liliana Rodriguez Arias	
Jarrett Seegmiller	Darren Sivertsen	Jared Streshley	Robert Wheeler
Kyoungsun Yoon			

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

<u>Retired Status:</u>	Susan Anderson	Dennis Amerine	Michael Colburn
	Bonnie Duke	Gregory Dunn	Candace Johnson
	Mark Vincent		
<u>Inactive Status:</u>	Lidia Aronova	David Boley	Elizabeth Fernandez
	Angela Neff	Ashleigh Wise	

*4. Review and Approval of Finances (For Possible Action)
A. Monthly Income & Expense in compliance with NRS 622.234

*5. Board Approval of CPA Exam Scores: August – September 2021
(For Possible Action)

*6. Board Approval of Fictitious Name Use (For Possible Action)
B. Sierra Accounting & Tax
C. BTC Accounting Services

*7. Nothing 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 Certification as follows: Charles Russell for Joseph Chan, Samatar Chirdon, Denis Demidov, and Jake Galins; Rachael Thomsen for Christian Leron and Darren Sivertsen; Nikki Etherington for Nadiya Polonova and Jarrett Seegmiller; Michael Davis for Jared Streshley.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 6: Board Approval of Fictitious Name Use (For Possible Action)
A. Maga Taxes CPA

Lissa McCain, Owner, provided clarification that the name of the business Maga stands for Masterful Accountant Going the extra mile Always.

Motion was made, seconded and carried to approve Maga Taxes CPA as a Fictitious Name.

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Agenda Item 6 (Cont.)

Board staff was directed to contact other states to see how Fictitious Names are handled in those states.

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 I2021.002 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2021.010 based on complainant withdrawal of the complaint matter.

Motion was made, seconded and carried to close complaint matter I2021.011 based on lack of jurisdiction.

Motion was made, seconded and carried to close complaint matter F2021.002 and F2021.003 based on assurances provided by the firms.

Motion was made, seconded and carried to close the following non-licensee complaint matters:

NL2021.005	Kevin Tse/T&T CPAs LLP	Compliance
NL2021.006	Charles Ray Wells Jr.	Compliance
NL2021.007	Angela Wells/Angela’s Financial Svs	Unable to Locate
NL2021.008	Chris Livesay	Compliance

B. Board request early termination from probationary status

Kevin Breard, CPA *(For Possible Action)*

Appearance 3:00pm

Kevin Breard came before the Board to request early termination from his probationary status. The Board asked a variety of questions of Mr. Breard. Motion was made, seconded and carried to remove Mr. Breard from probationary status upon payment of 50% of the fine assessed. Board Member Jannet Vreeland opposed the vote.

C. Board Approval to dismiss formal complaints previously issued against Jonas Stoltzfus and Angela LaFrance *(For Possible Action)*

Motion was made, seconded and carried to close formal complaints issued against Jonas Stoltzfus and Angela LaFrance based on compliance.

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Agenda Item 8 (Cont.)

Note: Board Member Jannet Vreeland abstained from voting on all enforcement matters, except 8B, under Agenda Item 8 based on her position with the Enforcement Committee.

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

Nothing was discussed under this agenda item.

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. Board Determination of Fees

Executive Director provided information regarding application fees for individuals that are in the Military or are the spouse of an active military person. The Board will consider reduction and waiver of fees for these individuals, when making future regulation changes.

D. NASBA Annual Conference Follow Up

Executive Director provided an update regarding the topics discussed at the NASBA Annual Conference on November 2 – 3, 2021.

Agenda Item 11: Board Member & Staff Required Training - Responsibilities & Duties, Ethics & Government and Sexual Harassment
(*For Possible Action*)
Brett Kandt, Esq **Appearance 1:30pm**

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 12: Board determination of extensions for CPA Exam Credit & Notice to Schedule (*For Possible Action*)

The Board reviewed the information provided in connection with additional extensions for the CPA Exam Credit requests. Motion was made, seconded and carried to approve the request of Jennifer Yu.

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- Agenda Item 13: Board Determination of Applications for CPA Certification
(For Possible Action)
A. Rex Hamlett B. Oscar Hudson

Motion was made, seconded and carried to approve the Applications for CPA Certification for the above listed individuals.

- Agenda Item 14: Board Approval of 2022 Board Meeting Schedule
(For Possible Action)

Motion was made, seconded and carried to approve the 2022 Board Meeting Schedule as follows:

January 12, 2022	Las Vegas	March 23, 2022	Reno
May 25, 2022	Las Vegas	July 20, 2022	Reno
September 21, 2022	Las Vegas	November 16, 2022	Reno

- Agenda Item 15: Board approval of license renewal fee for individuals and firms for the 2022 renewal period (For Possible Action)

Motion was made, seconded and carried to approve the license renewal fee for firms of \$125 and individuals to be \$140 if paid by check and \$120 if paid online.

- Agenda Item 16: President's Report (For Possible Action)

Nothing was discussed under this agenda item.

- Agenda Item 17: Next Board Meeting: January 12, 2022 Las Vegas

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

NEVADA STATE BOARD OF ACCOUNTANCY
STATISTICS INFORMATION

	Board Statistics	September October 2020	November December 2020	January February 2021	March April 2021	May June 2021	July August 2021	September October 2021
Administration								
	Website Hits	287,835 257,192	233,187 658,983	Pending 234,990	834,833 287,138	289,920 225,820	269,681 774,032	299,145 321,772
Examination								
	Initial Applications	41	26	34	26	46	38	31
	Re-Exam Applications	92	95	116	83	122	94	88
Licensing								
	Original Certification Applications	9	21	16	18	22	18	24
	Reciprocal Applications	8	9	14	10	7	12	7
	Licenses Issued	20	31	32	29	34	31	31
	Individual Experience Reviews	0	0	0	1	0	2	0
	Return Active Status	1	0	0	0	1	0	0
	Retired Status	1	22	29	12	2	4	7
	Inactive Status	1	6	6	4	0	0	4
	Voluntary Surrender	3	16	16	4	0	0	0
	Practice Privilege Applications	5	9	7	6	7	6	6
	In State Firm Applications	10	5	3	9	2	3	6
	Fictitious Name Applications	3	5	1	1	1	1	2
	Criminal History Petitions (AB319)	0	0	0	0	0	0	0
Enforcement								
	Complaints - Licensee	4	4	1	3	5	2	3
	Complaints - Non-Licensee	0	1	2	2	2	3	1
	Complaints - Firms	5	1	0	0	0	3	0
	CPE Shortage Complaints	2	4	42	31	29	0	0
	Stipulated Agreements/Formal Complaints	1	1	0	25	2	1	1
	Disciplinary Hearings	0	1	0	0	0	1	3
	Peer Review Compliance Monitoring	31	30	30	18	18	18	37
	Pending Litigation Monitoring	18	18	18	18	18	17	20
	Fingerprint/Background Processing	22	25	39	29	32	18	27
Peer Review								
	Submissions	155						161
	Exemptions	1005						946
CPE Audit								
	Submissions						269	
	Exemptions						7	
	Out of State						58	
Renewals								
	Individual CPA Renewal		2161	3382	4100			
	Firm Renewal		485	708	708			
Meetings/ Training								
	Board of Accountancy Mtgs	1	1	1	1	1	1	1