

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
March 12, 2025

Subject to the approval and correction of the Board at its next meeting

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.

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 AM by President, Nikki Etherington via teleconference access (669) 900-6833, Meeting ID: 880 7610 5486, Passcode: 583962.

Board Members Present:

Nikki Etherington, President
Mark Jackson
Rachael Thomsen

Rick Arpin, Secretary/Treasurer
Charles Russell
Michelle Salazar
Ryan Whitman

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
President: To provide public comment telephonically, dial 1-699-900-6833 any time after I announce the period of public comment. When prompted to provide the Meeting ID, enter 880 7610 5486, and the pass code is 952586
- B. **Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.

◆ ◆ ◆ ◆ 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 January 15, 2025 Board Meeting Minutes (*For Possible Action*)
- *2. Ratification of Applications for Certified Public Accountant (*For Possible Action*):
Reciprocity Certification:
- | | | | |
|---------------|---------------|-----------------|-----------------|
| Chad Atkinson | Ryan Bryant | Daniel Davis | Jonathan Gerger |
| Selwyn Gerber | Cindy Higuchi | Tonya McIntyre | Matthew Munsell |
| Ting Peterson | Alan Steeples | Randolph Strait | |

March 2025 Board Meeting Minutes

Original Certification:

Jennifer Atton	Jacob Borosky	James Compton	Brendan Delaney
Alysa Dominguez	Jacob Evans	Brady Fitzgerald	Liam Fitzgerald
Aspen Faremann	Daye Jun	Megan Kamehiro	Kraus Kipa
Ma Chrizelle Limon Omotoy		Leslie Pacheco	Daniel Recasens
Jingwen Rui	John Silcox	Michael Standiford	Alicja Staszowska
Shalyn Stelck	Erica Stroman	Elynor Tsuchiya	Frank Vitiello

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

Inactive Status:

Brianne Cedeno	Erwin Cornejo	Pauline Swainston	Daniel Urquhart
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Retired Status:

Robert Abrams	Glenn Bougie	Thomas Burns	Charles Carslaw
William Cox	Robert Dworkin	David Friedman	George Hallifax
Larry Halverson	Dawn Harada	A. Raul Hernandez	Nirmal Kantebet
Robert Martindale	Mary Nutt	Robert Oates	Maria Ong
Richard Schiveley	Randall Scott	Mark Vetter	Robert Vogel

*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: October 2024 – January 2025

(*For Possible Action*)

*6. Board Approval of Fictitious Firm Name (*For Possible Action*)

A. Kaster LLC dba Milton Blue

B. Versant Strategies PC

*7. Board Approval of Attendance at the NASBA Western Regional Conference

June 16 – 19, 2025 (*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 Applications for Certification as follows:

Rick Arpin for Randolph Strait;

Nikki Etherington for Jennifer Atton, Brendan Delaney, Ma Chrizelle Omotoy,

Leslie Pacheco, Jingwen Rui

Charles Russell for Ryan Bryant, Cindy Higuchi, Kraus Lipa;

Rachael Thomsen for James Compton, Jacob Evans, Michael Standiford,

Alicja Staszowska, Elynor Tsuchiya;

Ryan Whitman for Daniel Davis, John Silcox;

March 2025 Board Meeting Minutes
◆ ◆ ◆ ◆ 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 I2025.001 based on the investigator's recommendation for lack of cause.

Motion was made, seconded and carried to close complaint matter I2025.003 based on resolution of the matter.

Motion was made, seconded and carried to close complaint matters F2025.001 and F2025.003 based on assurances provided by the firms.

Board Member Charles Russell abstained from voting based on his 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 updated report of the State of Nevada required Board reporting.

Miscellaneous Items:

C. Business & Industry/Boards & Commissions Update

Executive Director provided the Board with an update of items required by Business and Industry. Items included new letterhead, monthly reporting of profit and loss figures, and requests for copies of contracts.

D. 2025 Legislative Session Update

Executive Director provided the Board with an update to the 2025 Legislative Session including bills that required Board fiscal note reporting to Business & Industry, and other bills that may have impact on the Boards & Commissions.

March 2025 Board Meeting Minutes

Agenda Item 10 Continued

- E. Board approval of Amended Employment Agreement for continued IT help with Joseph Tams formally WebFX Design.

Executive Director provided the Board with an update to the previously approved IT support independent contract from the January meeting. The Board was provided with a modified employment agreement for Joseph Tams. Motion was made, seconded and carried to approve the employment agreement for Joseph Tams.

- F. NASBA Experience Verification Program Information

Executive Director provided the Board with information regarding NASBA's Experience Verification Program. The Board reviewed the information and requested additional information regarding the frequency of these reviews.

- G. Board Approval of Laptop Equipment Purchase

Executive Director provided the Board with a quote for the purchase of new laptop equipment. The last time laptops were purchased was in February 2020. The Board approved the budget for this purchase during the budget process. Staff is requesting formal approval of the equipment with the specific dollar amount. Motion was made, seconded and carried to approve the purchase of new laptops based on the quote provided.

Agenda Item 11: Board approval of Application for CPA Certification for Dirk Florence (*For Possible Action*).

Motion was made, seconded and carried to approve the application for CPA Certification for Dirk Florence. The approval was based on Mr. Florence meeting all of the requirements for licensure.

Agenda Item 12: Board approval of credit score or NTS extensions (*For Possible Action*)

Motion was made, seconded and carried to approve the request for CPA Exam Credit extensions and deny the request for an NTS extension for Ashlyn Growe.

Motion was made, seconded and carried to approve the request for CPA Exam Credit extension and NTS extension for Annie Lu.

Agenda Item 13: Board review & consideration of AICPA/NASBA Exposure Draft – Amendments to Uniform Accountancy Act – Education & Practice Privilege (*For Possible Action*)

The Board reviewed the information in the AICPA/NASBA Exposure Draft, provided comments and directed Board staff to send a comment letter, as requested.

March 2025 Board Meeting Minutes

Agenda Item 14: President's report (*For Possible Action*)
Nothing was discussed under this agenda item.

Agenda Item 15: Next Board Meeting: May 7, 2025 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.

D. Adjournment

DRAFT

NEVADA STATE BOARD OF ACCOUNTANCY
STATISTICS INFORMATION

	Board Statistics	November December 2023	January February 2024	March April 2024	May June 2024	July August 2024	September October 2024	November December 2024	January February 2025
Examination	Initial Applications	18	42	25	49	46	37	30	40
	Re-Exam Applications	134	104	100	146	149	103	122	132
Licensing	Original Certification Applications	27	26	8	7	25	25	20	23
	Reciprocal Applications	10	19	11	9	24	24	18	11
	Licenses Issued	35	46	17	23	49	32	40	39
	Individual Experience Reviews	1	0	1	2	0	2	3	0
	Return Active Status	0	1	0	1	1	0	0	0
	Retired Status	2	27	0	4	4	5	31	19
	Inactive Status	0	7	1	1	1	1	6	4
	Voluntary Surrender	11	23	3	1	2	1	17	24
	In State Firm Applications	12	6	1	5	6	8	10	7
	Fictitious Name Applications	4	3	0	3	2	1	1	2
Enforcement	Criminal History Petitions (AB319)	0	0	0	0	0	0	0	0
	Complaints - Licensee	3	0	3	0	3	2	3	6
	Complaints - Non-Licensee	0	2	3	1	1	0	0	0
	Complaints - Firms	3	0	5	3	0	0	0	3
	CPE Shortage Complaints	0	44	28	17	3	2	3	48
	Stipulated Agreements/Formal Complaints	0	3	0	0	0	2	0	0
	Disciplinary Hearings	0	0	2	0	0	3	0	1
	Peer Review Compliance Monitoring	23	17	14	12	15	15	25	19
	Pending Litigation Monitoring	18	18	18	18	18	21	19	19
	Fingerprint/Background Processing	28	33	11	9	49	32	40	34
Peer Review							80		
CPE Audit	Submissions								
	Submissions					169			
	Exemptions Out of State					4 31			
Renewals	Individual CPA Renewal			3521					3570
	Firm Renewal			464					511
Meetings/ Training									
	Board of Accountancy Mtgs	1	1	1	1	1	2	2	1