

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
January 15, 2025

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: 878 8841 1676, Passcode: 583962.

Board Members Present:

Nikki Etherington, President	Rick Arpin, Secretary/Treasurer	
Mark Jackson	Charles Russell	Michelle Salazar
Rachael Thomsen	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
To provide public comment telephonically, dial (669) 900-6833 any time after I announce the period of public comment. When prompted to provide the Meeting ID, enter 878 8841 1676, and the pass code is 583962.
- B. **Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.
Note: No public comment was made during this section of the agenda.

◆ ◆ ◆ ◆ 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 November 13th & November 26th, 2024 Board Meeting Minutes
(For Possible Action)
- *2. Ratification of Applications for Certified Public Accountant (For Possible Action):
Reciprocity Certification:
- | | | | |
|-----------------|------------------|-----------------|------------------|
| Peter Bentley | Shervin Browne | Chelsea Calkins | Jay Chang |
| Aroune Gibirila | Lesley Hargraves | Kristin Iarussi | Byung Cheon Kim |
| Tracy Kinney | Melanie Matthews | Bee Ong | Calais Robertson |
| Greg Seelagy | Rajendra Sing | Wesley Thew | Timonthy Vance |
| Jacob Weisheit | | | |

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Agenda Item 2 Continued

Original Certification:

Savanha Asfeha	Jerico Ambrocio	Mitchell Condie	Derek Cowles
Kimberly Cox	Cody Crafts	Sarah Danen	Ari Hernandez
Tsai-Ling Hsu	David Kirkpatrick	Marc Kuzbari	Brenda Mendoza
Steven McLean	Nicolas Middleton	Jungmi Moon	Julian Padayao
Seyeon Park	Shelly Ray	Reginald Regala	Shelly Tang
Jessica Wang	Nicole Zhao		

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

Retired Status:

Vincent Balik	Douglas Ball	Anthony Bocuzzo	Deborah Brown
Karen Brown	Gregory Bruce	Rita Burton	Wing Chung
Stephen Comer	Gary Davis	Merrielyn Elorza	Brian Feldman
Gala Gorman	David Halstead	Jennifer Herridge	Vincent Mattina
Catherine McIntosh	Lynn Mindicino	Rebecca Moody	Lucinda Nachman
Paul Neville	Kevin Pickett	Deborah Rodesney	Carl Sanko
Bruce Shapiro	Patricia Siler	Paul Tibma	Tim Tiefenthaler
David Tobler	Michael Ueltzen	Keith Van Tress	W. David Widmer
Mickey Zanoni			

Inactive Status:

Sharon Buckner	Daryle Chang	Jennifer Chew	Karl Jaeschke
Darren Koford	Tiesha Moore	Kavita Rivers	Gregory Spatafore

*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: July 1st – October 31st, 2024 *(For Possible Action)*

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

A. AJD Services LLC, dba Elite Way CPAs
B. High Desert CPA NV LLC

*7. Board Approval of staff and counsel attendance at the NASBA Executive Director and Legal Counsel Conference, March 25-27, 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: Nikki Etherington for Greg Seelagy, Savanha Asfeha, Jungmi Moon, Reginald Regala; Rick Arpin for Shervin Browne; Charles Russell for Chelsea Calkins, Melanie Matthews, Rajendra Sing, Timothy Vance, Nicole Zhao. Rachael Thomsen for Cody Crofts, Sarah Danen, David Kirkpatrick; Ryan Whitman for Derek Cowles, Jessica Wong.

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◆ ◆ ◆ ◆ 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 I2024.007 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2024.009 based on lack of cause.

Board Member Charles Russell abstained based on his position with the Enforcement Committee.

B. Review and determination on Findings and Recommendation of Hearing Officer based on the hearing held November 6, 2024 against Annette Hall CPA and Hall Family CPA PC (*For Possible Corrective Action*)

Motion was made, seconded and carried to approve the Findings of Fact, Conclusions of Law, Recommendation and Decision as amended with the following provisions:

Based upon the foregoing, it is the recommendation of the Hearing Officer and the Decision of the Board that:

1. Respondent HALL's Certified Public Accountant's Certificate No. 2994 be and hereby is **SUSPENDED** effective immediately for one (1) year.
2. Respondent HALL FAMILY's registration CORP-0785 as a professional corporation of certified public accountants be and hereby is **SUSPENDED** effective immediately for one (1) year.
3. Respondents shall pay the Board's attorneys' fees of \$6,581.00 and investigation fees of \$1,600.00 incurred through November 5, 2024, and pay the Board's court reporter fees of \$2,569.30 for the September 18, 2024 and November 6, 2024 hearings within 30 days from the date of this Decision.
4. During the suspension Respondents shall cease using and remove the CPA designation and references to Respondent ANNETTE HALL as a CPA and Respondent HALL FAMILY CPA PC as a registered firm of CPAs on all documents, letterhead, business cards, email, website, signage, advertising, yellow page listings, social media websites, voicemail, answering machine and/or answering service, etc.; and notify the IRS/SEC if registered with the IRS/SEC as a CPA and clients as appropriate that Respondents' Certified Public Accountant certificate and registration are suspended. Respondents are advised that the Board's investigators periodically check to make sure the CPA designation is not being used by a licensee whose certificate and firm registration have been suspended and the appropriate notifications have been made.
5. The Decision of the Board shall be published in accordance with NAC 628.450.

Board Member Charles Russell abstained based on his position with the Enforcement Committee.

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

Nothing 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 information regarding SB78 Bill that has been proposed by Business & Industry (B&I) regarding Boards & Commissions. B&I will be releasing a policy paper on January 21st that will outline the intention of the bill and provide more detail on the proposal. The bills current language seeks to consolidate certain administrative, financial, legal and IT functions of the Boards & Commissions.

D. 2025 Legislative Session Update

Executive Director provided the Board with an update regarding the 2025 Legislative session and the proposed bills that have been released at this time.

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

Executive Director provided the Board with an update regarding the current relationship with WebFX. WebFX was the previous company that maintained the Boards website prior to the passing of owner Jon Tams. Staff recommended continued IT assistance with Joseph Tams that includes increased hours, assistance with project management and payment directly to Joseph. Motion was made, seconded and carried to approve the Employment Agreement with Joseph Tams as provided.

F. Board review of NASBA Peer Review Compliance Information

Executive Director provided the Board with information regarding the AICPA Peer Review Board change in terms regarding peer review. Quality Control and Quality Control Standards have been replaced with Quality Management or Quality Management Standards. After review of the Board's statutes and regulations it was determined that changes are not needed in connection with these changes. Information was provided by Anna Durst of the Nevada Society of CPAs, that this change will have a large impact on firms which may be reflected in their peer review results if they are not in compliance with these standards.

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

Motion was made, seconded and carried to approve the application for CPA Certification of Catherine Crocket. The approval was based on the individual experience review conducted by Investigator Patrick Thorne, CPA.

Agenda Item 12: Board review and determination of Individual Experience Review reports for the following individuals as conducted by Patrick Thorne, CPA (*For Possible Action*)

A. Theresa Baraga

Motion was made, seconded and carried to deny the experience of the candidate based on the individual review conducted by Investigator Patrick Thorne, CPA. Mr. Thorne's report indicates that the candidate did not meet the requirements for experience

B. Vicenza Dall

Motion was made, seconded and carried to approve the experience and individual review report as provided by Patrick Thorne, CPA

C. Jason Uhlenhake

Motion was made, seconded and carried to approve the experience and individual review report as provided by Patrick Thorne, CPA

D. James Washer

Motion was made, seconded and carried to approve the experience and individual review report as provided by Patrick Thorne, CPA

Agenda Item 13: Board review and approval of new signers for Board Bank Accounts (*For Possible Action*)

Motion was made, seconded and carried to approve the changes to the Board's bank account signers as follows:

Michelle Salazar	Board Member	Signer will be added
Mark Jackson	Board Member	Signer will be added
Rachael Thomsen	Board Member	Signer will be removed
Kerry Eaton	Prior Board Member	Signer will be removed
Viki Windfeldt	Executive Director	Existing signer will remain

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

Agenda Item 15: Next Board Meeting: March 12, 2025 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 public comment was made during this section of the agenda.

D. Adjournment