

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
March 22, 2023

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 9:30 AM by President, Jannet Vreeland, March 22, 2023, at the Nevada Society of CPAs, 4522 Longley Lane, Suite A, Reno, Nevada

Board Members Present:

Jannet Vreeland, President	Rachael Thomsen, Secretary/Treasurer
Rick Arpin	Nikki Etherington
Charles Russell	Ryan Whitman

Board Members Absent: Kerry Eaton

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 January 11, 2023 Board Meeting Minutes (*For Possible Action*)
- *2. Ratification of Applications for Certified Public Accountant (*For Possible Action*):
- | | | | |
|------------------|---------------------|------------------|---------------------|
| Loretta Alterman | Jonathan Ampudia | Douglas Bean | Mildred B Hernandez |
| Chenyuan Chen | Seulyi Choi | Cassidy Crawford | Craig Edwards |
| David Gough | Sabrina Gutierrez | Patrick Hinojosa | Ryan Hulet |
| James Jimenez | Khrystyna Karpyn | Suh-Ra Lee | Karla Martinez-Lovo |
| Kevin Reese | Michael Rey | Hannah Rubinson | Rachel Smith |
| Taggart Speakman | Odelya Trabulsi | Kevin Tse | Erica Welmerink |
| Kira Wolak | Millicent Wollaston | Jennifer Yu | |

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- *3. Approval of Change to License Status *(For Possible Action)*:
Return Active Status: Daniel Hunt Jennifer Warnick
Inactive Status: Zachary Carey Thomas Donohue Cynthia Enerson
 Nadiya Polonova Teodora Stoyanova
Retired Status: Scott Anderson Michael Bryant Nancy Cinciarelli
Larry Drees Katie Hampton Richard Hull F. Gard Jameson
Robert Kennedy Jeffrey Mabry Lynda Miller Rex Miller
Diane Parkinson Ralph Reid Donna Sharples Don Thoreson
Peter Umphress James VanWoerkom

- *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: December -2022 – January 2023
(For Possible Action)

- *6. Board Approval of Fictitious Name Use *(For Possible Action)*:
A. Guardian CPA Group
B. Atlas Forensic Accounting

- *7. Nothing scheduled for this agenda item.

The consent agenda and supporting documents were received 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: Ryan Whitman for Douglas Bean, Hannah Rubinson, and Erica Welmerink; Charles Russell for Mildred Bermeo Hernandez; Nikki Etherington for Craig Edwards and Jennifer Yu; Rick Arpin for Jennifer Yu; Rachael Thomsen for Karla Martinez-Lovo, Kevin Reese, and Rachel Smith.

◆ ◆ ◆ ◆ 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 I2023.001 based on lack of cause.

Motion was made, seconded and carried to close complaint matters F2023.001 and F2023.002 based on assurances provided by the firms.

Board Member Rachael Thomsen abstained from voting on all enforcement matters under Agenda Item 8 based on her position with the Enforcement Committee.

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

Legal Counsel provided an update on the 2023 Legislative Session, the Board's bill and the bills currently being monitored.

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 for the Nevada State required reporting document.

Miscellaneous Items:

C. Governor Executive Orders 2023-003 & 2023-004

Executive Director provided the Board with the Executive Orders issued by Governor Lombardo. There are deadlines associated with reporting for the Executive Orders with EO 2023-003 requiring a workshop to solicit feedback and provide recommended language to be submitted by May 1, 2023. EO 2023-004 requires additional Board reporting with a spreadsheet that outlines the requirements of each license that is issued by the Board, along with various information that relates to the licensing, to be submitted by April 1, 2023.

D. Board Draft Strategic Plan 2023

Executive Director provided the Board with a draft of the 2023 Strategic Plan. The Board reviewed the document and motion was made, seconded and carried to approve the 2023 Strategic Plan document.

E. NASBA Executive Director & Legal Counsel Conference Follow Up

Executive Director and Legal Counsel provided an update regarding the NASBA Executive Director and Legal Counsel conference.

F. NASBA Uniform Accountancy Act Exposure Draft – Changes to Conditional Exam Credit Language

Executive Director provided the Board with the NASBA Uniform Accountancy Act Exposure Draft. The Exposure document outlines recommended changes to the conditional exam credit requirement. Currently conditional status requires the exam candidate to pass 1 part of the exam and complete the remaining 3 parts within 18 months. The recommendation is to move the requirement from 18 months to 24 months. Executive Director noted that this will require a change to the Board's regulations under section NAC 628.040. It was recommended that the Board's response to the exposure draft include information regarding the Board's regulation process to make changes as well as the current Governor imposed freeze to making any regulation changes at this time.

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Agenda Item 10 (Cont.)

G: Board Review of 4 in 10 Rule Language

Executive Director provided the Board with additional information regarding the Board's current language in NRS 628.310 that provides for waiver of certain requirements based on an individual being licensed and practicing public accounting 4 out of the last 10 years. The intent of the language was to allow for leniency with the application information for individuals applying from another state under reciprocity. Nevada currently requires all documents associated with a full application regardless if it is for reciprocity or not. The Board discussed the language and its application processes.

H: AICPA Draft 8-Point Plan

Executive Director provided the Board with the AICPA Draft 8-Point Plan. The Board discussed the document and provided feedback regarding their review of the information provided.

Agenda Item 11: Board review and determination of request for CPA Exam Credit Extension *(For Possible Action)*

The Board reviewed the requests for CPA Examination Credit Extensions. After review of the information provided, motion was made, seconded and carried to approve the requests of Sulyman Alkhanbashi, Michelle Lobaton, Chad Schumacher, Savanha Asfeha, and Jackeline Villasenor.

Agenda Item 12: Board review and determination for waiver of late renewal filing fees *(For Possible Action)*

Board reviewed the request for waiver of late renewal filing fee for Jennifer Conner. Motion was made, seconded and carried to deny the request for waiver of the late filing fees.

Agenda Item 13: Board review and determination of applications for Certified Public Accountant *(For Possible Action):*

- A. Mark Borgen
- B. Yuk Chan

Motion was made, seconded and carried to approve the above applications for Certified Public Accountant.

Agenda Item 14: Board Approval and appointment of members to the Committee on Local Government Finance *(For Possible Action)*

Executive Director provided the Board with information pertaining to the appointment of CPA licensees to the Committee on Local Government Finance. Recommendation was made to re-appoint both Mary Walker, CPA and Felicia O'Carroll, CPA to the committee for another 3-year term.

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

No items were discussed under this agenda item.

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Agenda Item 16: Next Board Meeting: May 24, 2023 Las Vegas, Nevada

◆ ◆ ◆ ◆ WORKSHOP - 11:00 AM ◆ ◆ ◆ ◆

Agenda Item 17: **Proposed Regulation Amendment/Deletion Workshop** – For purposes of soliciting comments from stakeholders pursuant to Executive Order 2023-003 regarding possible amendment and deletion of provisions of the Board’s regulations contained in Chapter 628 of the Nevada Administrative Code.

President Jannet Vreeland called the workshop to order at 11:00 AM with individuals participating both in person and via teleconference at (877) 873-8018 / 2972156#

The Board of Accountancy conducted a public workshop to consider the proposed regulation changes to Nevada Administrative Code (NAC) Chapter 628.

Viki Windfeldt, Executive Director, summarized the proposed language changes.

The following individuals came forward via teleconference to provide input and discuss the intent of the proposed regulation changes with the Board: Joseph Garrett, CPA and John Wightman, CPA.

No written comments in connection with the proposed regulation changes were received.

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

