

# NEVADA STATE BOARD OF ACCOUNTANCY

Minutes  
July 21, 2020

## 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.

## NOTICE

*On March 22, 2020, Governor Sisolak signed Declaration of Emergency Directive 006, which suspends the requirement that public bodies in Nevada provide a physical location for members of the public to attend and participate in meetings open to the public. In accordance with Declaration of Emergency Directive 006, the Nevada State Board of Accountancy (“Board”) is providing other methods for the public to provide comment. Members of the public may submit written comments electronically before, during or after the meeting by email to [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com). You may also mail written comments to 1325 Airmotive Way, Suite 220, Reno, Nevada 89502 or fax comments to (775) 786-0234. Members of the public may provide public comment telephonically during Board meetings. The Board has reserved the following number for the public’s telephonic participation: (877) 873-8018 / Access ID 2972156#. Members of the public providing comments telephonically should dial the telephone number above approximately five (5) minutes before the meeting starts to provide their names to Board personnel. Those participating telephonically are asked to mute their telephones when not speaking. To resolve any issues related to dialing in to provide public comment, please call (775) 786-0231.*

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Michael Davis, July 21, 2020 by Teleconference, 1-877-873-8018, Access ID 2972156#

### Board Members Present:

Michael E. Davis President,	Kerry Eaton, Secretary/Treasurer	
Candace Johnson	Nicola Neilon	Rachael Thomsen
Jannet Vreeland		

### Board Member Absent:

Brian Wallace

### Board Staff Present:

Karen Peterson, Counsel  
Viki A. Windfeldt, Executive Director  
Leslie C. Walsh, Deputy Director

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- 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 and Justin Thomsen, CPA of the Nevada Society of CPAs were present for the Board 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 May 13, 2020 Board Meeting Minutes *(For Possible Action)*
- \*2. Approval of Applications for Certified Public Accountant – Non-Appearance *(For Possible Action):*

Nicholas Adamo	Kaitlyn Cook	Joseph Dela Pena	Sherry Gabriele
David Hagen	Rachel Hardy	Tatsiana Harker	Theresa Holbrook
Victoria Lobosco	Amanda Lucas	Denis Manginelli	Brant Miller
Sudharshi Munaweera		Dung Nguyen	Smira Patel
Jeff Speakman	Jennifer Tolwinski	William Vance	
- \*3. Approval of Change to License Status *(For Possible Action):*  
Inactive Status: Steven Weinberger
- \*4. Approval of Finances *(For Possible Action)*
  - A. Monthly Income & Expense
- \*5. Board Approval of Fictitious Name Use: *(For Possible Action)*
  - A. American Accounting Services
  - C. Keen Accounting CPA LLC
  - D. The Assurance Team LLC
- \*6. This item was removed from the agenda
- \*7. No items scheduled under 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.

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◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 5B: Board Approval of Fictitious Name Use: *(For Possible Action)*  
B. Christiansen Accounting Network

Motion was made, seconded and carried to approve this item subject to staff discussions with the licensee for additional clarification, and subsequent approval by the Board President. Board member Rachael Thomsen abstained from the vote.

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 I2020.002 based on lack of jurisdiction and matter considered to be a dispute over fees.

Motion was made, seconded and carried to close complaint matter I2020.003 based on lack of jurisdiction over the matter.

Motion was made, seconded and carried to close complaint matter I2020.009 based on lack of jurisdiction over the matter.

Motion was made, seconded and carried to close complaint matter I2020.011 based on compliance.

Motion was made, seconded and carried to close complaint matter F2020.005 based on assurances provided by the firm.

Motion was made, seconded and carried to deny the request of Agustin Galicia for waiver of the attorney's fees assessed in connection with the formal complaint issued for failure to renew the 2020 license by the deadline date.

Motion was made, seconded and carried to require Daniel Forbush to complete his next required Peer Review no later than six months following the closure date of his current Peer Review.

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Agenda Item 8 (Cont.)

- B. Hearing Officer Recommendations based on scheduled hearings held July 6, 2020 against the following licensees Andrew Cashin, Lonelle Henderson, and Judy Moore for failure to annually renew the 2020 license and provide the required continuing professional education information and documentation.  
*(For Possible Action)*

Motion was made, seconded and carried to revoke the licenses of Andrew Cashin, Lonelle Henderson and Judy Moore for failure to renew the 2020 license and provide the required continuing professional education information and documentation.

Motion was made, seconded and carried to dismiss the following formal complaints that were issued for failure to renew the 2020 license and submit CPE based on the following:

R2020.002	Dismiss - Compliance
R2020.005	Dismiss - Compliance
R2020.006	Dismiss – Compliance

Board President Michael Davis, as the hearing officer, abstained from all matters under agenda item 8B.

Board member Jannet Vreeland abstained from all matters under this agenda item 8 A & B based on her participation on the Board's Enforcement Committee.

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

- A. Final Legislative Approved Regulations

Legal Counsel provided an update regarding the approved regulations dated June 8, 2020.

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 documents.

**Miscellaneous Items:**

- C. Board discussion of CPA Exam Remote Testing

Executive Director provided information to the Board regarding the topic of remote testing for the CPA Examination. The Board discussed the concept and believed that more research and information would be needed before further support can be determined.

Agenda Item 10 (Cont.)

D. Board Review of NASBA Proposed Uniform Accountancy Act Changes  
Executive Director provided the Board with the Proposed Uniform Accountancy Act changes. The Board discussed the proposed changes and if amendments would be needed to the regulations of Chapter 628.

E. Nevada Society of CPAs Oversight Report – Informational Only  
Executive Director provided the Board with the latest oversight report of the Nevada Society of CPAs peer review program.

F. Legislative Sunset Committee Follow Up  
Executive Director provided an update in connection with participation of the Nevada Governor's Office for Workforce Innovation (OWNN) project. Updates were also provided regarding the Sunset Committee meetings that were held June 23, 2020 and June 30, 2020. The meetings included a presentation from the office of Business & Industry where consolidation was the topic discussed.

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

A. William Broadfoot **Appearance by Conference Call 10:00 AM**

Mr. Broadfoot attended the meeting by teleconference number to discuss his application for Certified Public Accountant license in Nevada. The Board reviewed the information provided in connection with his application and discussed these items with Mr. Broadfoot. Motion was made, seconded and carried to approve his license subject to a consent order with the following provisions:

WILLIAM BROADFOOT shall be eligible for a Certificate in the State of Nevada on meeting the requirements for a Certificate set forth in NRS 628.190, and that WILLIAM BROADFOOT's Nevada Certificate, once issued, shall be subject to the following terms and conditions:

1. BROADFOOT's Certificate is placed on probation for a period of three (3) years from the date of this Consent Order.
2. BROADFOOT shall not perform any attest functions or engagements within the State of Nevada until this preclusion is removed by the Board. BROADFOOT shall not sign the current compilation engagement he is working on for his employer.
3. BROADFOOT shall comply with the terms of the Decision of the California Board of Accountancy effective January 6, 2020.
4. BROADFOOT shall provide copies of all compliance items submitted to the California Board of Accountancy required by its Decision effective January 6, 2020 and all correspondence involving the California Board of Accountancy within ten (10) days of the date of the compliance item or correspondence.

Agenda Item 11A (Cont)

5. BROADFOOT shall complete twenty (20) hours of Continuing Professional Education (“CPE”) (no self-study) in administration, performance and completion of attestation engagements by December 31, 2020 and provide documentation showing completion of the 20 hours of CPE with his 2021 license renewal. The twenty (20) hours of CPE is in addition to the Board’s regular annual CPE requirements mandated by Nevada Administrative Code (“NAC”) 628.210.
6. During the probationary period, BROADFOOT shall provide quarterly reports to the Board listing the names of new clients in Nevada and the nature of the services provided.
7. BROADFOOT agrees to promptly respond to any communications from the Board.
8. BROADFOOT shall comply with all state laws and regulations and federal laws pertaining to the practice of public accounting including but not limited to timely annual renewals and timely completion of CPE.
9. A violation of any of the terms and conditions of this Consent Order or the Decision of the California Board of Accountancy shall immediately and automatically terminate and revoke the probationary certificate and any probationary license issued to BROADFOOT without any further action by the Board.

- B. Gerald Killeen – Board consideration, review and possible approval of Stipulated Findings of Fact, Conclusions of Law and Consent Order.

This item was removed from the agenda and deferred to the next Board meeting.

Agenda Item 12: Board consideration and approval of procedure for licensing pursuant to the approved regulations of Nevada Administrative Code Chapter 628 *(For Possible Action)*

Motion was made, seconded and carried to approve a new procedure for licensing and directed staff to issue new licenses as complete files are received and have the Board ratify those licenses at their next available Board meeting.

Agenda Item 13: Board consideration and approval of documents required for licensing applications to include online verification of information *(For Possible Action)*

The Board discussed the current process for providing evidence of information as part of the application for licensure. 53 States/Jurisdictions currently provide data to NASBA’s Accountancy License Database (ALD). Board staff requested utilization of information provided in the ALD as a form of evidence rather than having states complete the license verification form. Other types of online verification were also discussed.

Motion was made seconded and carried to allow for the use of the ALD for Reciprocal applicant’s license verifications.

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Agenda Item 14 Board Review and Approval Reserve Account and Reserve Policy  
(For Possible Action)

The Board reviewed its current Reserve Policy as required annually.  
Motion was made, seconded and carried to approve the reserve policy with no changes to the policy or the current reserve balance.

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

Nothing was discussed under this agenda item.

Agenda Item 16: Next Board Meeting: September 16, 2020 Las Vegas

- C. **Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the adjournment of the meeting.
- D. Adjournment

NEVADA STATE BOARD OF ACCOUNTANCY  
STATISTICS INFORMATION

Board Statistics	August 2019	September 2019	October 2019	November 2019 as of 11/6/19	December 2019	January February 18th 2020	March April 2020	May June 2020
<b>Administration</b>								
Website Hits	313,390	196,017	404,491	222,388	560,035	586,291 216,151	842,873 184,818	195,839 244,724
<b>Examination</b>								
Initial Applications	27	31	14	15	14	31	34	45
Re-Exam Applications	52	53	40	38	44	45	81	78
<b>Licensing</b>								
Original Certification Applications	18	3	10	4	14	15	10	9
Reciprocal Applications	7	6	3	6	5	6	4	12
Licenses Issued	0	45	0	23	0	30	21	17
Individual Experience Reviews	1	0	1	0	0	1	0	0
Return Active Status	0	1	0	1	1	0	1	1
Retired Status	1	1	0	2	19	20	13	4
Inactive Status	2	3	0	2	9	9	5	0
Voluntary Surrender	1	5	0	1	1	15	13	1
Practice Privilege Applications	2	2	0	2	5	6	4	4
In State Firm Applications	1	3	2	7	1	4	1	7
Fictitious Name Applications	2	2	0	3	2	2	1	5
Criminal History Petitions (AB319)	0	0	0	0	0	0	0	0
<b>Enforcement</b>								
Complaints - Licensee	1	4	5	0	0	1	7	3
Complaints - Non-Licensee	1	0	0	0	0	1	2	1
Complaints - Firms	1	1	6	2	0	3	1	1
CPE Shortage Complaints	4	0	0	8	0	33	33	20
Stipulated Agreements/Formal Complaints	0	1	1	0	0	1	24	4
Disciplinary Hearings	0	0	0	2	0	0	0	0
Peer Review Compliance Monitoring	62	58	50	42	24	24	17	17
Pending Litigation Monitoring	26	26	26	25	25	28	18	18
Fingerprint/Background Processing	26	9	8	12	13	39	19	26
<b>Peer Review</b>								
Submissions			225					
Exemptions			923					
<b>CPE Audit</b>								
Submissions								
Exemptions								
Out of State								
<b>Renewals</b>								
Individual CPA Renewal					1725	1634	5	2
Firm Renewal					404	302	1	1
<b>Meetings/ Training</b>								
FARB Executive Director Training								
FARB Board Member Training								
Combined Occup/Prof Boards Meetings	1	1	1	1	1			
Board of Accountancy Mtgs	0	1	1	1	0	1		
Certified Contract Manager Course			1					