

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
September 18, 2024

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 10:00 AM by President, Nikki Etherington, September 18, 2024 at the offices of Deloitte & Touche, 8474 Rozita Lee Ave, Suite 300, Las Vegas NV 89113.

Board Members Present:

Nikki Etherington, President	Kerry Eaton	Charles Russell
Rachael Thomsen	Jannet Vreeland	Ryan Whitman

Board Members Absent:

Rick Arpin, Secretary/Treasurer

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 July 17, 2024 Board Meeting Minutes (*For Possible Action*)
- *2. Ratification of Applications for Certified Public Accountant (*For Possible Action*):
Reciprocity Certification:
- | | | |
|----------------------------|----------------------|------------------|
| Ryan Bonilla | Christopher Bronsdon | Bernard Bunning |
| Saurabh Chaudhuri | Kalani Creutzburg | David Eikel |
| Richelle Therese Lu-Rivera | Angela Douglas | Alison Maier |
| Michael Matthews | Edward Mannes | Erica Roach |
| John Skilbeck | Kirsten Pfund | |
| | Thomas O'Hara | |
| | Camerin Smith | Candace Williams |

September 18, 2024 Board Meeting Minutes

Agenda Item 2 Continued

Original Certification:

Reenu Babu	Boyden Bulloch	Ralph Caldwell	Harsha Sai Challa
Trent Cimina	Joseph Depew	Han Dou	Ikenna Eheduru
Yeshua Gonzalez	Patrick Harrington	Jarom Hawkins	Kyle Kunz
Ruidong Luo	Kyle Mancuso	Janey Minto	Marianna Molina
Young-Gon Moon	Robert Pawluk	Morgan Pointer	Samuel Raia
Marc Sanchez	Maya Speece-Casillas		Kristy South
Jonathan Strevia	Wei Zhang		

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

Retired Status:

Stephen Burnett	Lawrence Brown	John Cowee	Joel Elliott
Aaron Jackson	Dolores Mendiola	Bernadette Rutcosky	Roberta Reese
Lee Streshley	Theodore Wilm	Chung-Suk Yu	

Return Active Status:

Jessica Longhurst

*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: April 1st – June 30th, 2024

(For Possible Action)

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

- A. Accurate by Nadia CPA
- B. Aventurine Planning LLC
- C. Axium CPA
- D. Ekko Assurance Services
- E. ERK Financial Consultants
- F. Stone Ridge CPAs LLC
- G. Willow Virtual CFO PLLC

*7. Board Approval of Board Member and Staff attendance at the NASBA Annual Meeting October 27 – 30, 2024 *(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:
Charles Russell for David Eikel, Yeshua Gonzalez;
Ryan Whitman for Trent Cimina, Samul Raia, Wei Zhang.
Nikki Etherington for Candace Williams, Reenu Babu, Harsha Sai Challa, Maya Speece-Casillas.

◆ ◆ ◆ ◆ 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 I2024.002 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2024.003 based on lack of cause.

B. Full Board Disciplinary Hearing (*For Possible Action*):

Annette Hall, CPA & Hall Family CPA PC **Appearance 10:00 AM**

Motion was made, seconded and carried to continue this hearing until October 24, 2024 at the Board office with Kerry Eaton, Board Member as the hearing officer.

Board Member Charles Russell abstained from voting on all matters under Agenda Item 8 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. NASBA Proposed Bylaws Changes

Executive Director provided the Board with the NASBA proposed Bylaws changes. The changes will require a vote from each State at the NASBA annual meeting conference.

September 18, 2024 Board Meeting Minutes

Agenda Item 10D Continued

D. Board discussion of Nevada mobility provisions

Executive Director provided the Board with an update regarding a statement letter issued by Board staff regarding universal mobility and the feedback received by the Nevada Society of CPAs and NASBA.

E. Board Software & Website Update

Executive Director provided the Board with an update on the software and new website. The Board will be migrating to a newer version of licensing software in October 2024. Testing of the new version will begin after that. Additional communication with CPAs and CPA Firms is anticipated as we get closer to license renewals regarding account login required to renew.

F. Board Business & Industry/Boards & Commissions Update

Executive Director provided the Board with an update on meetings held with the professional licensing boards and the Department of Business & Industry. Legislation will be introduced through BDR 301 that will impact the Board. The projected areas will include Board administration, legislative requests, board member appointments and terms and several other areas. Once the language is available it will be provided to the Board members for review. The Board discussed this matter at length.

G. Board discussion of NASBA competency-based model for experience

Executive Director provided the Board with information on NASBA's competency-based model for experience. The Board did not provide input on the proposal and will wait until the Uniform Accountancy Exposure draft has been released. This matter will be brought to the Board's attention at their next meeting.

Agenda Item 11: Board review & approval of statute changes for the 2025 Legislative Session (*For Possible Action*).

Legal Counsel provided the Board with the updated draft language for the 2025 Legislative Session. The Board discussed the information provided and the timeline for getting the bill sponsored through committee.

Motion was made, seconded and carried to approve the draft language as provided.

Agenda Item 12: Board approval of CPA Exam Credit and Notice of Schedule Extension Requests (*For Possible Action*)

Motion was made, seconded and carried to deny the requests for extension of CPA examination credit for Joseph Benedicto and Xuan Li. The denial was based on lack of cause to warrant the extension.

September 18, 2024 Board Meeting Minutes

Agenda Item 13: Board approval of the 2024 CPE Documentation Audit Report
(For Possible Action)

The Board was provided with the results of the 2024 CPE Documentation Audit. Motion was made, seconded and carried to approve the report as provided.

Agenda Item 14: Board review and approval of the following financial matters
(For Possible Action)

A. Fiscal year 2024-2025 Proposed Budget

Motion was made, seconded and carried to approve the proposed budget for fiscal year 2024/2025.

B. Annual review of Board reserve account status

Motion was made, seconded and carried to approve the review of the Board reserve account status for the fiscal year end 2024. The Board determined that no additional adjustments were needed.

Agenda Item 15: Board approval of 2025 Board Meeting Schedule
(For Possible Action)

Motion was made, seconded and carried to approve the 2025 Board Meeting Schedule as follows:

January 15, 2025	Las Vegas	March 12, 2025	Reno
May 7, 2025	Las Vegas	July 23, 2025	Reno
September 17, 2025	Las Vegas	November 5, 2025	Reno

Agenda Item 16: President’s report (For Possible Action)

Nothing was discussed under this agenda item.

Agenda Item 17: Next Board Meeting: November 13, 2024 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 comments were made for this section of the public comment agenda.

D. Adjournment

