

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
July 19, 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, Rachael Thomsen via teleconference access (877) 873-8018 access ID 2972156#.

Board Members Present:

Rachael Thomsen, President	Nikki Etherington, Secretary/Treasurer	
Rick Arpin	Kerry Eaton	Charles Russell
Jannet Vreeland	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
- B. **Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.

*The Board President read the following statement: To provide public comment telephonically, dial (877) 873-8018 any time after I announce the period of public comment. When prompted to provide the Meeting ID, enter 2972156, and then press #.*

Anna Durst, CEO Nevada Society of CPAs informed the Board that they had sent a survey to all Nevada CPAs and will report back with the findings. The new licensee recognition dinners have been scheduled for September 20<sup>th</sup> in Las Vegas, and September 27<sup>th</sup> in Reno.

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◆ ◆ ◆ ◆ 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 24, 2023 Board Meeting Minutes *(For Possible Action)*
- \*2. Ratification of Applications for Certified Public Accountant *(For Possible Action)*:  
Robert Abrasley      Alex Brotherson      Angelique Crawford      Chuong Do  
Vincent French      Janice Gumataotao      Damon Haroutunian      Jiayin Liang  
Amy Santistevan      Benjamin Schwartz      Jennifer Scott      Shangming Tan  
Rogelio Villicana
- \*3. Approval of Change to License Status *(For Possible Action)*:  
Return Active Status: Gary Lambrix  
Retired Status: Gary Gemoll      Lavonne Hing      Sandra McGuirk  
Michael Ozenne      Grant Milleret      Richard Teng
- \*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 – May 2023  
*(For Possible Action)*
- \*6. This item was removed from the agenda.
- \*7. Nothing 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. Board members abstained from voting on Applications for Certification as follows: Rick Arpin for Jennifer Scott.

◆ ◆ ◆ ◆ 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 I2023.005 based on lack of cause.

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### Agenda Item 8 (Cont.)

- B. Board review and determination on request to rescind prior revocation against Julie Booth based on failure to renew the CPA license and provide required continuing education. *(For Possible Action)*

The Board reviewed the request to rescind the prior revocation of Julie Booth's license. Based on the information provided it was the Board's determination to approve the request upon receipt of the attorney's fees owed of \$755. Board member Kerry Eaton abstained from the vote as hearing officer.

Board Member Rick Arpin abstained from the voting on matters under Agenda Item 8 based on his position with the Enforcement Committee.

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

- A. Final Legislative Session 2023 Update

Board Legal Counsel provided the Board with a summary update regarding the bills that passed during the 2023 Legislative Session.

### 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 State of Nevada required reporting.

#### **Miscellaneous Items:**

- C. Governor Executive Order 2023-008

Executive Director provided the Board with the Governor's Executive Order 2023-008. The EO releases Boards from the regulatory freeze that was implemented under Executive Orders 2023-003 & 004. The Board is now able to conduct workshops and hearings to amend regulations as outlined in the Executive Order reporting.

- D. NASBA Regional Conference Follow Up

Executive Director provided the Board with an update from the NASBA Regional Conference held in Kansas City, MO.

- E. State Board of Examiners – Lease Approval Update

Executive Director provided the Board with an update regarding the State Board of Examiners meeting on July 11, 2023. The BOE approved the Board's office lease. The terms and lease effective date began on July 1, 2023.

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### Agenda Item 10 (Cont.)

#### F. Reciprocity Application – Required Documents

Executive Director provided the Board with information regarding the required documents associated with an application for CPA license by reciprocity. Based on the latest amendment to NRS 628.310 the Board may consider what documentation is required for applicants that have already obtained licensure in another state. The Board reviewed the information provided and directed staff to provide the Board with an updated reciprocal application at their next schedule meeting.

### Agenda Item 11: Board review and approval of proposed language changes to Nevada Administrative Code Chapter 628 *(For Possible Action)*

Executive Director provided the Board with the proposed amendments to Nevada Administrative Code NAC Chapter 628. Based on the Executive Orders of the Governor, the freeze to amend regulations has been lifted and the Board can begin the workshop and public hearing process to make changes to regulations. The Board reviewed the proposed amended language.

Motion was made, seconded and carried to approve the language as provided. Workshops will be held at the September 2023 meeting and public hearings at the November 2023 meeting.

### Agenda Item 12: Board review and determination of request for CPA Exam Credit Extension *(For Possible Action)*

The Board reviewed the requests for CPA Examination Credit extension. After review of the information provided the following motions were made:

Motion was made, seconded and carried to approve the request of Michaela Woodford.

Motion was made, seconded and carried to deny the request of Jami Powell

### Agenda Item 13: President's Report *(For Possible Action)*

No items were discussed under this agenda item.

### Agenda Item 14: Next Board Meeting: September 20, 2023 Las Vegas, Nevada

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