

# NEVADA STATE BOARD OF ACCOUNTANCY

Minutes  
July 21, 2021

## 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 8:15 A.M. by President, Kerry Eaton, July 21, 2021 at Gerety & Associates, CPAs Meeting Center, 6823 S. Eastern Ave, Suite 100 Las Vegas NV 89119 and by Teleconference, 1-877-873-8018, Access ID 2972156#.

### Board Members Present:

Kerry Eaton, President,  
Rick Arpin  
Rachael Thomsen

Jannet Vreeland, Secretary/Treasurer  
Michael E. Davis  
Charles Russell  
Nikki Etherington

### 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.*

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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 18, 2021 Board Meeting Minutes (*For Possible Action*)
- \*2. Ratification of Applications for Certified Public Accountant – Non-Appearance (*For Possible Action*):

Jonathan Aseltine	Rebecca Baynai	Amy Bulgatz	Johnny Campbell
Faith Cannella	Jared Carpenter	Donnie De Ramos	Cominic Filocamo
Stephen Foulke	William Gaza	Ben Giannetti	Bradley Guichard
Nhit Hernandez	Robert Hickman	Megan Hirsch	Ryan Hirsch
Joanna Johnston	Yingling Lao	Nicole Lurkins	Lynn Macdonald
Brandi Martinez	Haley Munns	Michael Novak	Anthony Price
Vincent Salazar	Jacob Sanford	Shaiquan Smith	Janelle Tayam
Tyler Thomas	Matthew Wilson		
- \*3. Approval of Change to License Status (*For Possible Action*):

<u>Retired Status:</u>	Brenda Archibald	Benjamin Steele
<u>Return Active:</u>	Nicole Dolan	
- \*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 2021 (*For Possible Action*)
- \*6. Board Approval of Fictitious Name Use (*For Possible Action*)
  - A. Gold Standard CPA
- \*7. Board Approval of Staff & Board Member attendance at the NASBA Annual Meeting – October 31 – November 3, 2021

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 Jared Carpenter, Ryan Hirsch, Vincent Salazar, Janelle Tayam; Rachael Thomsen for Donnie De Ramos, Shaiquan Smith, Matthew Wilson; Michael Davis for Nhit Hernandez; Charles Russell for Megan Hirsch, Yingling Lao, Jacob Sanford.

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◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 3      Approval of Change to License Status (*For Possible Action*):  
Inactive Status:      Phillip Moore

Motion was made, seconded and carried to approve the Inactive Status of Phillip Moore based on Board determination and approval under agenda item 8D to rescind the prior revocation.

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 I2021.003 based on recommendation by Investigator and lack of cause.

Motion was made, seconded and carried to close complaint matter I2021.004 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2021.005 based on registration of the firm as required.

Motion was made, seconded and carried to close complaint matter F2020.010 based on assurances provided by the firm that the matter did not involve the Nevada practice or clients.

Motion was made, seconded and carried to close non-licensee complaint matter NL2021.004 based on compliance.

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

Steven Coffey, CPA,

John Rader, CPA

Coffey & Rader CPAs PLLC      :

**Appearance 9:00 AM**

This matter was continued to the September 16, 2021 Board meeting.

Agenda Item 8 Continued

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

Mimi Liu, CPA

:

**Appearance 10:30 AM**

Full Board Disciplinary Hearing was held.

Motion was made, seconded and carried to accept the service of documents to the respondent.

Motion was made, seconded and carried to approve that the findings of fact have been proven.

Motion was made, seconded and carried to approve items 11 through 18 conclusions of law.

Motion was made, seconded and carried to approve the following Board decision:

1. Respondent's Certified Public Accountant's Certificate No. 5430 be **REVOKED**. Respondent shall immediately cease and desist from holding herself out as a Certified Public Accountant licensed by the State of Nevada. Respondent is to return her Certified Public Accountant's Certificate No. 5430 to the Board immediately. Respondent shall remove all references to Certified Public Accountant in her name and on all signate, advertising, answering machine and/or answering service, email, letterhead, business cards and yellow page listing and website if any.
2. One year after the revocation, Respondent may seek to be relicensed in the State of Nevada. In the event Respondent seeks to become relicensed in the State of Nevada in the future, Respondent will be required to comply with the provisions of NAC 628.110, pay a civil penalty of \$5,000.00, pay the Board's investigative fees of \$1,842.84, pay the Board's attorneys' fees of \$1,363.00 and pay the Board's court reporter fees of \$532.00.
3. In addition, if Respondent seeks to be relicensed in the State of Nevada, she shall be required to appear before the Board in order to ensure and provide evidence that any outstanding issues related to disciplinary action which caused the revocation have been addressed to the satisfaction of the Board as required by NAC 628.110(6) including but not limited to Respondent's failure to provide information to the Board, its staff or investigators upon reasonable request.
4. The Decision of the Board shall be published in accordance with NAC 628.450.

D. Request Board to Rescind Prior Revocation of License (*For Possible Action*)

Phillip Moore

The Board reviewed the request of Phillip Moore regarding his request to rescind the prior revocation. Motion was made, seconded and carried to approve the request and rescind the prior revocation. Board member Jannet Vreeland abstained from the vote.

Note: Board Member Jannet Vreeland abstained from voting on all enforcement matters based on her position with the Enforcement Committee.

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

A. Legislative Update

Legal Counsel provided the Board with a Legislative Update based on the final bills that passed during the 2021 Legislative Session.

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### 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 update report for the Nevada State Required Reporting documents.

#### **Miscellaneous Items:**

##### C. NASBA Regional Conference Follow Up

Executive Director provided the Board with information regarding the NASBA Regional Conference held virtually in June 2021.

##### D. NASBA Draft CPA Examination Transition Policy

Executive Director provided the Board with information that was sent from NASBA regarding the draft CPA Examination Transition Policy. The policy outlines the awarding of exam credits to candidates who, at the time of conversion to the new CPA Examination under CPA Evolution (New Exam) currently projected to occur in January 2024, have already earned conditional credit under the current exam model. The Board reviewed the information provided and agreed with the current draft policy. The Board was also informed of any changes that would need to be conducted to software prior to the launch of the new examination.

### Agenda Item 11: Board Review & Approval of Application for CPA Certification (*For Possible Action*)

##### A. Noah Green

The Board reviewed the request provided by Mr. Green for waiver of the fees associated with his application. Motion was made, seconded and carried to deny the request for waiver of the fees and approve the Application for CPA Certification, subject to a signed consent order of a payment plan for the outstanding fees.

##### B. Nanette Miller

The Board reviewed the application for certification of Ms. Miller. Motion was made, seconded and carried to approve the Application for CPA Certification.

##### B. Adam Strumeyer

The Board reviewed the application for certification for Mr. Strumeyer. Motion was made, seconded and carried to approve the Application for CPA Certification. Board Member Niki Etherington abstained from the vote.

##### D. Awais Tarar

The Board reviewed the application for certification for Mr. Tarar. Motion was made, seconded and carried to approve the Application for CPA Certification.

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Agenda Item 12: Board ratification & determination of extensions for CPA Exam Credit & Notice to Schedule *(For Possible Action)*

The Board reviewed the requests for extensions and motion was made, seconded and carried to ratify the extensions for CPA Exam Credit and Notice to Schedule as provided.

The Board also reviewed information for Board determination for an additional NTS extension outside of the previously approved NTS extension for Jonathan Serafin Quinones. Motion was made, seconded and carried to approve an additional extension of his NTS through 12/31/21. Board member Nikki Etherington abstained from the vote.

Agenda Item 13: Board approval of renewed contract for legal services with Allison MacKenzie Ltd. *(For Possible Action)*

The Board's current legal services contract is due to expire this year. The Board was informed that a new contract will need to be approved for a 2-year period. The firm has indicated that the rate will stay the same as it has in the previous contract. Executive Director will prepare the state contract and have it entered into the state CETS system for approval at the next Board of Examiners meeting.

Motion was made, seconded and carried to approve the contract for legal services with Allison MacKenzie Ltd., with the terms as provided.

Agenda Item 14: Board review of NASBA's comparison of Board Rules & Regulations versus the education and experience requirements within the Uniform Accountancy Act. *(For Possible Action)*

The Board at their last meeting in May 2021 requested NASBA to perform an analysis of Nevada's requirements for experience and education compared to the Uniform Accountancy Act rules. The Board reviewed and discussed the information provided.

Motion was made, seconded and carried to form a committee of three Board members consisting of Rachael Thomsen, Rick Arpin and Jannet Vreeland. The committee will review Chapter 628 of Nevada Administrative Code and provide draft updates to the Board at their next meeting.

Agenda Item 15: Board approval of language to amend Chapter 628 of Nevada Administrative Code *(For Possible Action)*

Motion was made, seconded and carried to form a committee of three Board members consisting of Rachael Thomsen, Rick Arpin and Jannet Vreeland. The committee will review Chapter 628 of Nevada Administrative Code and provide draft updates to the Board at their next meeting.

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Agenda Item 16: Board review of state survey regarding experience within a voluntary program. Board consideration & approval of UNLV Vita Program toward the Experience Requirement *(For Possible Action)*

The Board at their last meeting in May 2021 discussed the request for approval of voluntary programs toward the experience requirement. The Board requested additional information regarding other states position on such experience. The Board was provided the responses from the States regarding their experience requirements. Based on the information provided, motion was made, seconded and carried to approve the VITA program toward the experience requirements, once the regulations have been updated to allow for volunteer experience.

Agenda Item 17: Board Staff Personnel Review *(For Possible Action)*

Motion was made, seconded and carried to go into closed session to conduct the personnel session of Deputy Director.

Upon resumption of the open session, Board staff was provided with a review and evaluation. Motion was made, seconded and carried to approve the recommended salary structure.

Agenda Item 18: President's Report *(For Possible Action)*

Nothing was discussed under this agenda item.

Agenda Item 19: Next Board Meeting: September 16, 2021 Las Vegas 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 one was present for this section of the public comment agenda item.*

D. Adjournment

NEVADA STATE BOARD OF ACCOUNTANCY  
STATISTICS INFORMATION

	Board Statistics	July August 2020	September October 2020	November December 2020	January February 2021	March April 2021	May June 2021	July August 2021
<b>Administration</b>								
	Website Hits	218,104 282,173	287,835 257,192	233,187 658,983	Pending 234,990	834,833 287,138	289,970 225,820	269,681 774,032
<b>Examination</b>								
	Initial Applications	32	41	26	34	26	46	38
	Re-Exam Applications	92	92	95	116	83	122	94
<b>Licensing</b>								
	Original Certification Applications	10	9	21	16	18	22	18
	Reciprocal Applications	12	8	9	14	10	7	12
	Licenses Issued	29	20	31	32	29	34	31
	Individual Experience Reviews	0	0	0	0	1	0	2
	Return Active Status	0	1	0	0	0	1	0
	Retired Status	0	1	22	29	12	2	4
	Inactive Status	1	1	6	6	4	0	0
	Voluntary Surrender	0	3	16	16	4	0	0
	Practice Privilege Applications	4	5	9	7	6	7	6
	In State Firm Applications	7	10	5	3	9	2	3
	Fictitious Name Applications	3	3	5	1	1	1	1
	Criminal History Petitions (AB319)	0	0	0	0	0	0	0
<b>Enforcement</b>								
	Complaints - Licensee	1	4	4	1	3	5	2
	Complaints - Non-Licensee	0	0	1	2	2	2	3
	Complaints - Firms	1	5	1	0	0	0	3
	CPE Shortage Complaints	2	2	4	42	31	29	0
	Stipulated Agreements/Formal Complaints	0	1	1	0	25	2	1
	Disciplinary Hearings	6	0	1	0	0	0	1
	Peer Review Compliance Monitoring	25	31	30	30	18	18	18
	Pending Litigation Monitoring	18	18	18	18	18	18	17
	Fingerprint/Background Processing	22	22	25	39	29	32	18
<b>Peer Review</b>								
	Submissions	90	155					
	Exemptions	587	1005					
<b>CPE Audit</b>								
	Submissions							269
	Exemptions							7
	Out of State							58
<b>Renewals</b>								
	Individual CPA Renewal			2161	3382	4100		
	Firm Renewal			485	708	708		
<b>Meetings/ Training</b>								
	Board of Accountancy Mtgs	1	1	1	1	1	1	1