

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

September 16, 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

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Kerry Eaton, September 16, 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

Rosalie Bordelove, Chief Deputy Attorney General was present as Board Counsel for Items 8(B) and 8(C).

- 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 21, 2021 Board Meeting Minutes (*For Possible Action*)

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\*2. Ratification of Applications for Certified Public Accountant – Non-Appearance  
(For Possible Action):

Chalina Anderson	James Austin	Ryan Bednarz	Alvin Brown
Adam Campbell	Christopher Ching	Martin Coble	Aiqi Deng
Shelby Freeman	Tyler Frehner	Anthony Girola	Kayla Hay
Jonathan Hollis	Kenneth Jackson	Eli Keren	Felitsa Luu
Jami Marentes	Karsten Mikkelsen	Hilari Pickett	Nathan Poulson
Donna Sauter	Reid Taubenheim	Zachary Tompkins	Lynn Truong
Janette Ureno			

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

<u>Retired Status:</u>	Jerene Alexander	Gayle Robertson	Danny Strong
	William Wells		
<u>Return Active:</u>	Bruce Schapiro		

\*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 June – July 2021 (For Possible Action)

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

A. Ratio CPA LLC      B. TMD Consulting LLC

\*7. Nothing scheduled for 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 Ryan Bednarz; Nikki Etherington for Christopher Ching, Anthony Girola, Reid Taubenheim, Janette Ureno; Charles Russell for Jami Marentes; Rachael Thomsen for Martin Coble, Kayla Hay, Felitsa Luu.

◆ ◆ ◆ ◆ 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 I2021.006 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I2021.007 based on lack of cause.

Agenda Item 8A Continued

Motion was made, seconded and carried to close complaint matter F2021.004 based on assurances provided by the firm.

Motion was made, seconded and carried to close non-licensee complaint matter NL2021.003, Richard Grosvenor based on compliance and Mr. Grosvenor no longer located in the state.

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

Steven Coffey, CPA,

John Rader, CPA

Coffey & Rader CPAs PLLC

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**Appearance 9:00 AM**

Full board disciplinary hearing was held. Motion was made, seconded and carried to approve the proposed settlement terms and authorize Board President to review and sign the final documents once finalized by legal counsel. The settlement terms approved are included in the attachment to these minutes.

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

Gerald Killeen

:

**Appearance 12:30 AM**

Full Board Disciplinary Hearing was held. Respondent did not appear for the hearing. Motion was made, seconded and carried to find that Respondent received legal service of the documents for the hearing based upon Exhibits 20-23.

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

Motion was made, seconded and carried to find that the findings of fact as alleged in the Amended Complaint and order to Show Cause have been proven except Board Staff withdrew the allegations in paragraphs 18, 25 & 26 of the Amended Complaint and Order to Show Cause.

Motion was made, seconded and carried to find Respondent violated paragraphs 21, 22 and 27 of the conclusions of law set forth in the Amended Complaint and Order to Show Cause and Respondent violated Paragraphs 7 and 9 (a) and (b) of the Stipulation to Continue hearing entered into with the Board on December 9, 2020.

Motion was made, seconded and carried to deny the application for CPA license of Mr. Killeen.

Motion was made, seconded and carried to revoke Mr. Killeen's practice privilege, Board counsel was authorized to seek an injunction against Gerald Killeen through the court system for holding out as a certified public accountant in Nevada and for violation of the Board's subpoena issued to Mr. Killeen to appear for the hearing.

Actual attorney's fees and costs incurred not to exceed \$50,000 and a fine of \$15,000 were assessed.

Agenda Item 8A Continued

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

The Board reviewed the information provided regarding the request of Mukesh Pursnani to rescind the Boards prior revocation. Motion was made, seconded and carried to approve the request and rescind the prior revocation, waive the civil penalty assessed and retain the attorney fees collected. Board member Michael Davis as hearing officer abstained from the vote.

- E. Board Review & Approval of Application for CPA Certification Return from Revocation *(For Possible Action)*  
Mark Dicus **Appearance 2:00 PM**

Mark Dicus came forward to discuss his application for CPA Certification following a previous revocation in May 2018.

Motion was made, seconded and carried to approve re-licensure of Mr. Dicus.

Note: Board Member Jannet Vreeland abstained from voting on all enforcement matters under Agenda Item 8 based on her position with the Enforcement Committee.

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

Karen Peterson, Legal Counsel informed the Board that the contract with her Firm, Allison Mackenzie, had been approved by the Board of Examiners.

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. Nevada Society of CPAs Peer Review AE Benchmark Summary

Executive Director provided the Board with the updated information in connection with the Nevada Society of CPAs Peer Review AE benchmark summary.

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

A. Kelly Moxley

The Board reviewed the application for CPA certification for Kelly Moxley. Motion was made, seconded and carried to approve the application for Mr. Moxley based on the individual review of his experience.

Agenda Item 12: Board review and approval of Board financial matters  
(For Possible Action)

A. Board fiscal year 2020-2021 Financial Statements prepared by  
Houldsworth, Russo & Company (HRC) **Appearance 8:30 AM**

Jackie Matthew, CPA from the firm Houldsworth Russo & Company (HRC) attended the meeting and went over the Board's fiscal year 2020-2021 financial statements. Motion was made, seconded and carried to approve the financial statements as provided.

B. Board fiscal year 2021/2022 Budget

Executive Director provided the Board with the draft 2021-2022 budget. Motion was made, seconded and carried to approve the budget as provided.

C. Board reserve policy and review of reserve account status

Executive Director provided the Board with the reserve policy and the reserve account status. The Board reviewed the information provided. Motion was made, seconded and carried to approve the reserve account status as provided.

Agenda Item 13: Board determination of extensions for CPA Exam Credit & Notice to Schedule (For Possible Action)

The Board reviewed the information provided in connection with additional extensions for CPA Exam Credit and Notice to Schedule requests.

Motion was made, seconded and carried to approve the requests for Vanessa McDow and Esther Lee.

Motion was made, seconded and carried to deny the requests for Jinjuyourisa Oxley, Lawrence Vu and Silvia Rodriguez.

The Board was also provided with a summary of the previous approval/ratifications.

Agenda Item 14: Board approval of language to amend Chapter 628 of Nevada Administrative Code (For Possible Action)

Board staff was directed to gather additional information from other states and bring this item back for discussion at the November Board meeting.

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Agenda Item 15: Board review and approval of 2021 CPE Documentation Audit Report (*For Possible Action*)

The Board reviewed the information provided in connection with the 2021 CPE Documentation Audit. Motion was made, seconded and carried to approve the report as provided.

Agenda Item 16: President's Report (*For Possible Action*)

Nothing was discussed under this agenda item

Agenda Item 17: Next Board Meeting: November 17, 2021 Reno

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	289,920 225,820	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