

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
September 20, 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 12:30 PM by President, Rachael Thomsen, September 20, 2023 at Deloitte & Touche, 3883 Howard Hughes Pkwy, Suite 400, Las Vegas NV 89169.

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.  
*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 19, 2023 Board Meeting Minutes (*For Possible Action*)
- \*2. Ratification of Applications for Certified Public Accountant (*For Possible Action*):
- |                            |                          |                      |                     |
|----------------------------|--------------------------|----------------------|---------------------|
| Alexandra Albiter          | Brandon Alvarez          | Gabriela Arroyo      | Anjelina Azizoltani |
| Mageleine Bradford Butcher |                          | Emma Brazell         | Nianying Chen       |
| Sean Crandell              | Anh Dinh                 | Jamie Golden         | Sarah Gonzalez      |
| Andrew Hansen              | Rathda Heng              | Nancy Herrera        | Sean Isom           |
| Han Jang                   | Jun Jin                  | Chaison Jones        | Kandyce Kiger       |
| Crystal Kim                | Farwa Mahmud             | Gloria McComas       | Cara Meidell        |
| Miguel Mejia               | Jacqueline Murphy        | Jackson Nakajima     | Katherine Oliver    |
| Param Patel                | Heidi Ragsdale           | Silvia Rodriguez     | Zachary Rower       |
| Gabrielle Sabatella        | Brandon Searle           | Ruchira Senerinathna | Michael Shea        |
| Brian Siler                | Crescel Czarina Singayao |                      | Haylee Templeton    |
| Lorena Torres              | Christina Uriarte        | Michael Wagner       | Siyuan Wang         |

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- \*3. Approval of Change to License Status *(For Possible Action)*:  
Inactive Status: Alice Foerster Elizabeth Vorce  
Retired Status: Alan Frank Elizabeth Marler Thomas Roche  
Bryan Wood
- \*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 2023 *(For Possible Action)*
- \*6. Board Approval of Fictitious Firm Name *(For Possible Action)*
  - A. Beyond Tax Solutions Nevada
  - B. Elite Way CPAs LLC
  - C. GreenExcel
  - D. Jetstream CPA LLC
  - E. SilverCloud Consulting LLC
- \*7. Board Approval of Board Member & Staff attendance at the NASBA Annual Conference 10/27 – 11/2, 2023 in New York City. *(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: Rachael Thomsen for Emma Brazel, Nianying Chen, Rathda Heng, Gloria McComas, Jackson Nakajima, Ruchira Senerinathna; Nikki Etherington for Param Patel, Michael Shea; Ryan Whitman for Brian Siler; Charles Russell for Sean Isom, Farwa Mahmud, Siyuan Wang.

◆ ◆ ◆ ◆ 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 I2023.010 based on lack of jurisdiction.

Motion was made, seconded and carried to close complaint matters F2023.004 and F2023.005 based on assurances provided.

Agenda Item 8 (Cont.)

- B. Board Approval of Formal Complaint Dismissals based on compliance for the following individuals: *(For Possible Action)*  
Elena Bistreva-Parakozov      John Phillip Hickman      Bryan Wood

Motion was made, seconded and carried to dismiss the formal complaints issued against the above listed individual based on compliance.

Motion was made, seconded and carried to dismiss the formal complaint against Sek Ma based on the surrender in lieu of disciplinary action of the license.

Board Member Rick Arpin 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)*

Legal Counsel, Karen Peterson informed the Board that Allison MacKenzie's contract had been approved by the Board of Examiners at their meeting on August 8, 2023.

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.      NASBA Focus Questions

Executive Director provided the Board with NASBA's quarterly Focus Questions for responses. The Board provided responses to the questions and gave direction to submit the information to NASBA.

- D.      NV Society of CPAs – Pipeline Survey Results

Executive Director provided the Board with information relating to a survey that the Nevada Society of CPAs sent to various stakeholders regarding their view of the pipeline. The Board reviewed the information provided and were also provided the areas that the Society will be providing continued outreach.

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Agenda Item 10 (Cont.)

- E. CPA Examination Conditional Credit Extension Policy & Credit Relief Program consideration.

Executive Director provided the Board with information in connection with the various programs and initiatives relating to CPA exam conditional credit and extensions of credit.

Motion was made, seconded and carried to approve a written response to NASBA in response to these programs and initiatives.

- F. Reciprocity Application

Executive Director provided the Board with a draft of the amended application for CPA Licensure by Reciprocity. Based on the recent legislation that defined the 4 in 10 rule that would allow for the removal of certain required documents associated with the application. The Board reviewed the amended application. Motion was made, seconded and carried to approve the updated application.

Agenda Item 11: Board Governmental Affairs Update: *(For Possible Action)*

- A. Michael Hillerby, Kaempfer Crowell **Zoom Appearance 3:00 pm**

Michael Hillerby of Kaempfer Crowell came before the Board to provide an update following the 2023 Legislative Session. Mr. Hillerby is the Board's Governmental Affairs liaison. Mr. Hillerby provided a variety of updates on the session and specific bills that have an impact on professional Boards.

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

The Board reviewed the requests for CPA Exam Credit and NTS extensions. After review of the information provided the following motions were made:

Motion was made, seconded and carried to approve the request of Sulyman Alkhanbashi.

Motion was made, seconded and carried to approve the request of Mitchell Condie.

Motion was made, seconded and carried to approve the request of Jacob Strong

Agenda Item 13: Board approval of 2023 CPE Documentation Audit Report *(For Possible Action)*

The Board was provided with the results of the 2023 CPE Documentation Audit. After reviewing the information provided, a motion was made, seconded and carried to approve the report as provided.

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

A. Fiscal Year 2023/2024 Proposed Budget

Motion was made, seconded and carried to approve the proposed budget for fiscal year 2023/2024.

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 2023. The Board determined that no additional adjustments were needed.

The Board directed staff to develop a two-year budget forecast and identify areas where the Boards revenue and expenses will be based on known changes. In addition, provide the Board with historical fees for increase consideration as well as where the current investments are regarding the interest rates.

The Board directed staff to provide an update to the Board’s website/software project.

Agenda Item 15: Board determination of Applications for Certified Public Accountant  
(For Possible Action):

A. Michelle Lobaton

Motion was made, seconded and carried to approve the application for Certified Public Accountant for Michelle Lobaton.

B. Alina Veneziano

Motion was made, seconded and carried to approve the application for Certified Public Accountant for Alina Veneziano.

Agenda Item 16: Board approval of license renewal fee for individuals and firms for the 2024 renewal period (For Possible Action)

Motion was made, seconded and carried to approve the license renewal fee for firms of \$125 and individuals to be \$140 if paid by check and \$120 if paid online.

Agenda Item 17: Board approval of 2024 Board Meeting Schedule  
(For Possible Action)

Motion was made, seconded and carried to approve the 2024 Board Meeting Schedule as follows:

January 17, 2024	Las Vegas	March 13, 2024	Reno
May 22, 2024	Las Vegas	July 17, 2024	Reno
September 18, 2024	Las Vegas	November 13, 2024	Reno

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

No items were discussed under this agenda item.

Agenda Item 19: Next Board Meeting: November 8, 2023 Reno, Nevada

◆ ◆ ◆ ◆ W O R K S H O P - 1:30 PM ◆ ◆ ◆ ◆

Teleconference Information  
(877) 873-8018  
2972156#

\*20. **Proposed Regulation Amendment Workshop LCB File No. R034-23** – The purpose of the workshop is to solicit comments from interested persons on the following general topics that may be addressed in the proposed regulations.

- A. An Amendment of Nevada Administrative Code Chapter 628 revising the definition of practice privilege to include firms; amends the examination conditional credit timeline; amends the work experience required for a certificate of certified public accountant; waives the examination application fees for military, spouses of military and veterans; removes references to public accountants to firm affiliations; amends practice monitoring documents required to include additional information, various clean up to language in connection with practice monitoring administration.

The Board of Accountancy conducted a public workshop to consider the proposed regulations to Nevada Administrative Code (NAC) Chapter 628.

Viki Windfeldt, Executive Director, summarized the proposed language changes.

The following individuals came forward to provide input and discuss the intent of the proposed regulation changes with the Board: Lori Marrs, CPA

The following individuals provided written comments in connection with the proposed regulation changes: Barbara Wardwell, CPA and Bruce Gardiner, CPA

- 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