

# Nevada State Board of Accountancy

*Making Nevada a Better Place to Do Business*



Fall 2014 Edition

## RESPONDING TO CLIENT RECORDS REQUESTS

### BOARD INTERPRETATION OF RULE 501

The most common question the Board receives is related to client records and is often a source of concern. Effectively managing your records goes a long way toward managing your professional risk. As a certified public accountant, considerable onus is placed in your custody of client information and distinguishing what records must be provided, when and how. The Board adopted through Regulation 628.500 the AICPA Code of Professional Conduct. Rule 501 of the Code is the clarifying rule of guidance. However, based on the amount of requests and issues related to client records, the Board has made additional interpretation to this area.

Records are not all the same. The rule and board interpretation breaks records into four categories: client provided records, licensee prepared records, licensee work product, and working papers.

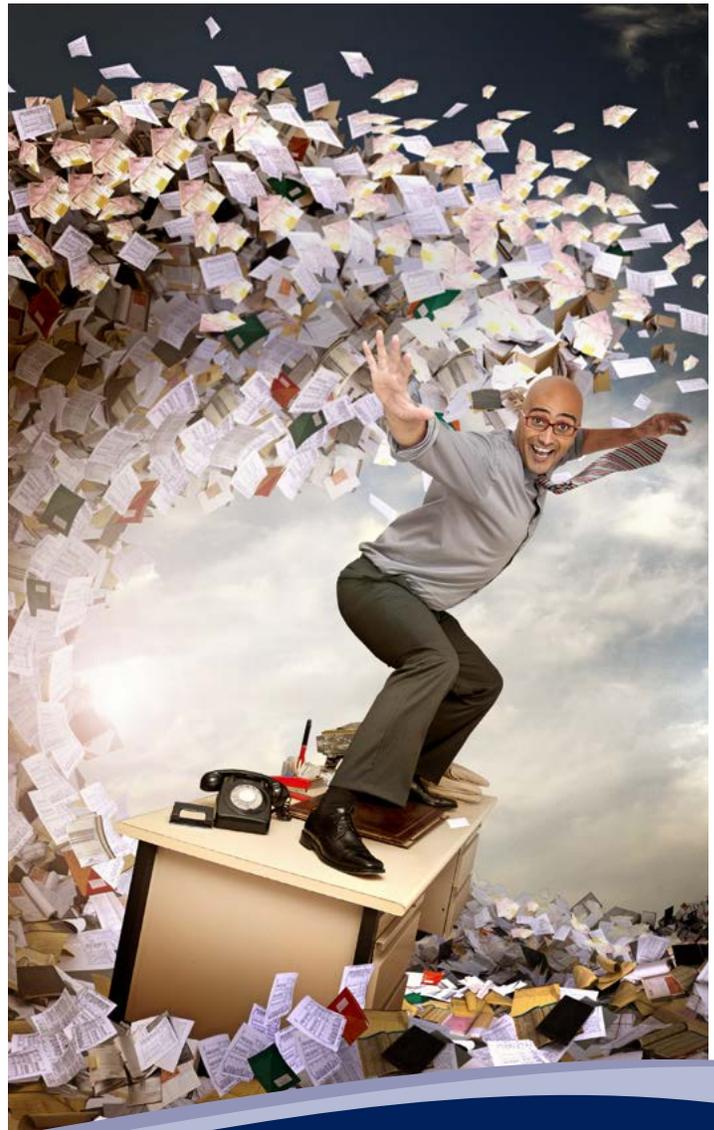
#### Type of Records and What Should Be Returned

**Client Provided Records** are accounting or other records belonging to the client that have been provided to the licensee by the client. These records are in the licensee's control and should be returned to the client at the client's request even if outstanding fees are due.

Examples of client-provided records include any paper documents provided to the licensee, QuickBooks files as provided by the client, on-line bank statements, credit card statements, stock broker statements and/or any information that the licensee was provided on-line access to.

**Licensee Prepared Records** are accounting or other records that the licensee was not specifically engaged to prepare and that are not in the client's books and records or are otherwise not available

*Continued on Page 5*



# In This Issue. . .

Board Member Update.....	2
Continuing Professional Education.....	2
Executive Director .....	3
Uniform CPA Exam Passing Rates .....	4
Account Log In .....	4
License Renewal Time .....	4
Disciplinary Report.....	6
Peer Review .....	7
CPA Certificates Issued .....	8
Board Calendar.....	9
Printing Your Wallet Card.....	9
Have You Moved? .....	10

**The Nevada State Board of Accountancy Newsletter** is the official publication of the Nevada State Board of Accountancy.

### Members of the Board:

- Benjamin C. Steele, CPA, Reno, President
- Robert C. Anderson, CPA, Las Vegas, Sec/Treas.
- Colleen M. Bacchus, CPA, Las Vegas
- Lisa L. Milke, Public Member, Reno
- Niki Neilon, CPA, Reno
- Harry O. Parsons, CPA, Reno
- L. Ralph Piercy, CPA, Las Vegas

### Board Staff & Legal Counsel:

- Viki A. Windfeldt, Executive Director
- Leslie C. Walsh, Board Coordinator
- Karen Peterson, Legal Counsel
- Glenn D. Bougie, CPA, Board Investigator
- David J. Morgan, CPA, Board Investigator
- Patrick M. Thorne, CPA, Board Investigator

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# BOARD MEMBER UPDATE

## RETIRING BOARD MEMBERS

**Colleen M. Bacchus, CPA** was appointed by the Governor's office to serve as one of the six Certified Public Accountant member positions. Ms. Bacchus was appointed to her first term in November 2008. The Governor's office re-appointed Ms. Bacchus to serve another 3 year term from November 2011 to October 2014. Ms. Bacchus served as the Board's President from July 2012 to June 2013.

**Harry O. Parsons, CPA** was appointed by the Governor's office to serve as one of the six Certified Public Accountant member positions. Mr. Parsons was appointed to his first term in November 2008. The Governor's office re-appointed Mr. Parsons to serve another 3 year term from November 2011 to October 2014. Mr. Parsons served as the Board's President from July 2011 to June 2012.

Both Ms. Bacchus and Mr. Parsons have been an integral part of the Board's oversight during their tenure and have provided a valuable historical perspective while applying thoughtful consideration of the current changes of the profession.

The Nevada State Board of Accountancy expresses its appreciation to both Ms. Bacchus and Mr. Parsons for their active participation and dedicated service during their terms on the Board.

## CONTINUING PROFESSIONAL EDUCATION

The CPE reported during the renewal cycle should be completed during the calendar year 2014. If CPE is completed outside the calendar year required (2014), penalties will be assessed. You can verify the required CPE for calendar year 2014 by visiting the Board's website ([www.nvaccountancy.com](http://www.nvaccountancy.com)) and logging into your account or searching the license database by your last name.

## 2014 CONTINUING PROFESSIONAL EDUCATION AUDIT REPORT

Nevada Revised Statute 628.386 provides the Nevada State Board of Accountancy with the authority to prescribe regulations for the conduct of the continuing education program. One of the control procedures adopted by the Board is an annual documentation review of continuing education credits claimed by licensees. Licensees are randomly selected to participate in the continuing education audit. The following is a report of the audit results:

Satisfactory	201
Satisfactory w/change (+ or -)	15
Additional CPE Required	2
Out of State Licensees	42
Total Audit	260

The Nevada State Board of Accountancy appreciates the cooperation received from participating licensees. All licensees are encouraged to maintain the necessary documentation for continuing education that is intended to be used for credit under Regulation (NAC) 628.210 -250.



Produced and designed by the National Association of State Boards of Accountancy

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# EXECUTIVE DIRECTOR RECEIVES NASBA LORRAINE P. SACHS AWARD

Viki A. Windfeldt was named the 2014 recipient of the Lorraine P. Sachs Standard of Excellence Award. This award was established in 2008 by the National Association of State Boards of Accountancy (NASBA). The Lorraine P. Sachs Award, in honor of NASBA Executive Vice President Emeritus Sachs, was established to recognize state board executive directors that have shown outstanding service and commitment to improving the effectiveness of accounting regulation, both locally and nationally. Viki will be presented with the Award at the NASBA Annual Conference in Washington DC.



Viki was hired in 1995 by the Nevada State Board of Accountancy (NSBA) as assistant director. Prior to being hired by the NSBA, Viki was with the Nevada State Board of Pharmacy for four years where she served as Board Coordinator. In this role, she was responsible for numerous tasks associated with the Board including regulatory and statutory language writing, board meeting coordination, renewals, licensing and enforcement. Viki brought her previous experience to improve the efficiency and operation of the NSBA. After establishing herself with the Board through her work Viki was promoted to Executive Director in 2003.

Viki entered the Executive Director role with a desire to continue making improvements to the Board's processes and technology that would further assist the Board as well as the profession it regulates. Among her initial tasks as executive director, were to oversee customized changes to the Board's licensing software and website, financial software, new staff, office relocation, budgeting and numerous policy and efficiency changes to the Board's program activities. All of the enhancements made have and continue to make the Nevada Board a model agency as viewed by other boards and state agencies.

During her 19 years with the Board, Viki has been successful in building solid working relationships with the Nevada Society of CPAs, CPA stakeholders, state legislature and individuals on a national level. Under her leadership the Nevada Board has successfully: streamlined processes within the office environment; continued operation with a small staff; reduced overall office expenses; website and computer software development; online access and reporting of all programs such as license renewals,

CPE audit submission, peer review reporting, examination application, reporting of exam scores and scanning for a paperless office. Viki is always looking for ways in which she can improve upon the level of service and communication provided to the Board, the Society, state government, other Board agencies as well as the licensees and the public.

In addition to accomplishing the Board's work, Viki has also demonstrated her leadership ability at the national level and shared her hard work in an effort to equip all boards with the tools necessary to effectively work toward their mission of public protection.

Viki has also made numerous contributions of time, knowledge, effort and efficiencies through her involvement with NASBA and the AICPA. This has been keenly demonstrated through her involvement in the following areas:

- AICPA Board of Examiners – Board Member/Executive Committee (2009 – 2012)
- NASBA Board of Directors – Executive Director Liaison (2007 – 2008)
- NASBA Executive Directors Committee – Chair (2007 – 2008)
- NASBA Executive Directors Committee – Committee Member (2004 – 2009)
- NASBA Accountancy License Database – Committee Member (2008 – Present)
- NASBA Enforcement Assessment Committee – Committee Member (2008 – 2011)
- NASBA Enforcement Resources Committee – Committee Member (2011 – 2012)
- NASBA Relations with Member Boards – Committee Member (2007 – 2008)
- NASBA Communications Committee – Committee Member (2005 – 2006)

Viki is also involved in various non-profit organizations within her community which include past chair of the Chamber of Commerce Leadership Youth Committee, Chamber Advisory Committee Board Member, and currently serves as Treasurer of the Aaron E. Arnoldsen Memorial Scholarship Fund since 1997. Viki also helps with the school PTA and enjoys spending time with her family.

# UNIFORM CPA EXAM PASSING RATES

The National Association of State Boards of Accountancy (NASBA) gathers data regarding candidate's CPA Exam application and performance information for all 55 jurisdictions. The following is Nevada's candidate summary for the third calendar quarter of 2014.

SECTION PERFORMANCE			
	Sections	Score	%Pass
First Time	195	75.1	62.6%
Re-Exam	84	71.4	48.8%
AUD	72	73.6	50.0%
BEC	64	74.7	65.6%
FAR	76	73.4	56.6%
REG	67	74.4	62.7%

## CANDIDATE DEMOGRAPHICS



### Male Candidates

115  
56.9%



### Female Candidates

87  
43.1%

AVERAGE AGE: **30.1**

### DEGREE TYPE

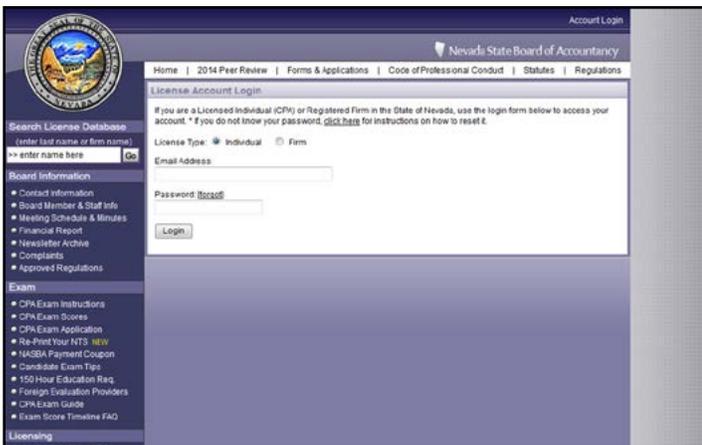
#### Candidate Count

Bachelor's Degree 167  
Advanced Degree 35

### DEGREE TYPE

#### % of Candidates

Bachelor's Degree 82.7%  
Advanced Degree 17.3%



## ACCOUNT LOG IN

The Board recently modified its website to include an account login section. This section allows individuals and firms to review information pertaining to their license or registration.

Information available includes an update section for contact information, ability to print wallet cards, previously submitted renewals and continuing education, CPE Audit submissions, and Peer Review information. You will also be able to renew your license by logging into your account.

You will need your email and password in order to access your account information. If you do not remember your password, just click the forgot password link which will send an email with resetting instructions.

## LICENSE RENEWAL TIME

Every year a number of CPAs forget to renew their license. The Board considers failure to renew the license a serious matter. Be sure to maintain a current email address and mailing address with the Board and renew your license on time!!

License renewal notifications will be emailed to all licensed CPAs and CPA firms during the first week of December 2014. Individuals without an email address will receive the notification by mail. You will NOT be able to renew your license prior to receipt of the notification.

If you do not receive your license renewal notification, be sure to visit the Board's website at [www.nvaccountancy.com](http://www.nvaccountancy.com) to renew your license before the deadline date of January 31, 2015.

If your contact information has changed you can change the information by logging into your account or during the on-line renewal process.



# CLIENT RECORDS (Continued from page 1)

to the client with the result that the client's financial information is incomplete. When a client makes a request for licensee prepared records that are in the licensee's control and have not previously been provided to the client, the licensee should provide the records relating to a completed and issued work product. These records may be withheld if there are fees due for the specific work product.

Examples of licensee prepared records include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries), and supporting schedules and documents that are proposed or prepared by the licensee as part of an engagement (for example, an audit), updated by the CPA QuickBooks records up to date of termination, supporting schedules, depreciation schedules, electronic tax returns (including but not limited to ProSystem, Ultra Tax, etc.).

**Licensee's Work Products** are deliverables as set forth in the terms of the engagement, such as tax returns. When a client makes a request for a licensee's work product that have not previously been provided to the client, the licensee should provide the client with the requested information. The licensee may withhold the work product for the following reasons: if there are fees due for the specific work product; if the work product is incomplete; for purposes of complying with professional standards (for example withholding an audit report due to outstanding audit issues); or if threatened or outstanding litigation exists concerning the engagement or licensee's work.

Examples of licensee's work products include any deliverable engaged to perform such as tax returns, payroll tax reports, audit, or financial statements.

**Licensee's Working Papers** are all other items prepared solely for purposes of the engagement and include items prepared by the licensee such as audit programs, analytical review schedules, and statistical sampling results and analyses, or items prepared by the client, at the request of the licensee and reflecting testing or other work done by the licensee. Licensee's working papers are the licensee's property and need not be provided to the client.

Examples of licensee's working papers include audit programs, analytical reviews, or any other items needed to meet professional standards that would support the work or opinion of the licensee. This information would not help the client in their operations.

Please note the examples provided are not all inclusive of records that should be returned to the client.

## **Format Records Should be Provided**

The licensee is not required to convert records that are not in electronic format to electronic format or to convert electronic records into a different type of electronic format. However, if the client requests records in a specific format and the records are available in such format within the licensee's custody and control, the client's request should be honored. For example QuickBooks files should be provided in QuickBooks format or backup. In addition, the licensee is not required to provide the client with formulas, unless the formulas support the client's underlying accounting or other records, or the licensee was engaged to provide such formulas as part of a completed work product.

## **Additional Requests for Information**

Once the licensee has complied with these requirements, he or she is under no ethical obligation to comply with any subsequent requests to again provide such records or copies of such records. However, if subsequent to complying with a request, a client experiences a loss of records due to a natural disaster or an act of war, the licensee should comply with an additional request to provide such records.

## **Timeliness of Response to Request**

In instances where the licensee is required to return or provide records to the client, the licensee should comply with the client's request as soon as practicable but, absent extenuating circumstances, no later than 45 days after the request is made.

## **Charging Fees for Records Request**

In connection with any request for client-provided records, licensee prepared records or a licensee's work products, the licensee may

- Charge the client a reasonable fee for the time and expense incurred to retrieve and copy such records and require that such fee be paid prior to the time such records are provided to the client,
- Provide the requested records in any format usable by the client, and
- Make and retain copies of any records returned or provided to the client

## **Record Retention Policy**

The licensee is under no obligation to retain records for periods that exceed applicable professional standards, state and federal statutes and regulations, and contractual agreements relating to the service performed.

# DISCIPLINARY REPORT

In accordance with NAC 628.450, disciplinary actions that are a matter of public record are reported in the Newsletter for the information of licensees and the general public. Questions regarding these matters should be directed to the Board office. The following is a report of actions taken by the Nevada State Board of Accountancy. The report of discipline is provided in chronological order beginning with March 2014 through October 2014.

**Alan Houldsworth, CPA-0791**, was disciplined by the Board at a hearing held in May 2014 for failure to comply with the Practice Monitoring (Peer Review) requirements. The following provisions were entered under the Findings of Fact, Conclusions of Law and Decision:

1. Houldsworth placed on 3 year probation.
2. Houldsworth & Company placed on 3 years' probation.
3. Complete enrollment in and send required background information to the Peer Review program with the Nevada Society of CPAs and provide Society's enrollment letter and peer reviewer engagement letter to the Board within 30 days of the date of the decision.
4. Peer Review to be completed by July 31, 2014 and obtain an accelerated Peer Review within two years from the date of the decision.
5. Provide monthly reports to the Board listing names of clients for whom attest services are engaged or performed.
6. Obtain a pre-issuance review for any attest engagements until the Peer Review is complete and accepted by the Society.
7. Pay a civil penalty of \$1,000 within 30 days of the decision.
8. Pay attorney's fees and costs of \$2,087.80 within 30 days of the decision.
9. Respond timely to the Society and Board in all future related matters during the probation period.
10. Failure to comply with the provisions will result in automatic revocation of license.
11. Decision will be published in accordance with NAC 628.450.

**Robert H. Seabrook, Jr., CPA-1034R**, ceased to be licensed as a Certified Public Accountant in the State of Nevada effective February 11, 2014. Mr. Seabrook surrendered his Nevada license in lieu of disciplinary action by the Nevada Board subsequent to pending court litigation.

**Kafoury Armstrong & Co., APC, CORP-00262**, was disciplined by the Board in May 2014 based on its violation of Rules 102 and 503B of the AICPA Code of Professional Conduct adopted by the Board as modified by NAC 628.500(1)(d).

The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions:

1. Firm is placed on probation for a two year period.
2. Firm shall receive a formal letter of reprimand from the Board.
3. Within 30 days of the decision, Board counsel shall be provided with a draft of Firm's conflict of interest letter for use in future client engagements. The Board's counsel will provide comments to Firm.
4. During the probation period, Firm shall submit to the Board within 30 days of completion of each quarter, a written verified (under oath) quarterly report listing Firm's clients that are provided multiple services. Firm shall provide copies of the conflict disclosure and consent signed by those clients during that quarter.
5. Pay a fine of \$25,000 within 30 days of the decision.

6. Pay Board's costs and fees incurred in this matter in an amount not to exceed \$70,000 within 30 days of the decision.
7. There shall be no other complaints about future transactions involving the same or similar conduct as the complaints relating to Kafoury's activities with its wholly owned subsidiary, Lakeside Mortgage Company, filed with the Board against the Firm, which are substantiated in a due process hearing, during the 2 year probationary period. Failure to comply with this provision shall result in automatic revocation of the Firm's registration.
8. The Decision will be published in accordance with NAC 628.450.

**Revocation - Failure to Renew License.** The Board at its May 2014 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2014 License Renewal Fee and Non Compliance with the 2013 CPE requirement:

Kristine Bruce Gabrielle Houston Jonathan Mears Nikki Reed-Ziehr  
Norman Richardson James Snodgrass

**Update:** The Board at its July 2014 meeting rescinded the prior revocation of Gabrielle Houston based on information provided and renewal of license.

**Yaniv Jerassy Etzion, CPA-4600R**, was disciplined by the Board at a hearing held in July 2014 for failure to comply with the Practice Monitoring (Peer Review) requirements. The following provisions were entered under the Findings of Fact, Conclusions of Law and Decision:

1. Yaniv Jerassy Etzion CPA-4600R placed on probation for five years.
2. YJE & Company, CORP-0548 placed on probation for five years.
3. Required to (a) obtain pre-release reviews for the two (2) current attest engagements that Etzion has been engaged to complete; and (b) submit engagement quality review reports to the Board for these two (2) attest engagements within thirty (30) days of the issuance of each report.
4. Shall not engage in any new attest engagements until
  - (a) Etzion completes forty 40 hours of CPE in auditing and forty 40 hours of CPE in accounting (80 hours total) in addition to normal required CPE and provides documentation to the Board showing completion of the 80 hours of CPE; and
  - (b) Shall hire an independent reviewer for the engagement quality review process who will perform pre-release reviews and submit an engagement quality review report on each attest engagement to the Board within 30 days of issuance of each report for the 5 year probation period.
5. Etzion is required: a) to report to the Board within 30 days of the date of the Board's decision how he intends to come into compliance with the Board's registration statutes for any entity or company Etzion intends to use for the CPA practice; and b) to complete compliance with the Board's registration requirements for that entity or company within 90 days of the date of the Board's decision.

Continued on Page 7

# 2014 PRACTICE MONITORING (PEER REVIEW) PROGRAM REPORT

Each year one-third of the licensee population is requested to submit reports in accordance with Nevada's Practice Monitoring Program (Peer Review). The purpose of the program is to assist licensees in improving the quality of financial reporting by evaluating compliance with professional standards.

Licensees that perform attestation services (audit, review and full disclosure compilations) are required to enroll in a peer review program (AICPA or Nevada Society of CPAs), schedule the peer review and once that process has been completed, report to the Board the peer review report and letter of acceptance. Individuals that do not provide those types of services OR are employed by a firm that has peer review can submit an exemption form.

Following are statistics from the 2014 Practice Monitoring (Peer Review) Program cycle.

Licensee Response Summary	
Peer Review Exemptions	736
Peer Review Submissions	230
Total Responses	966

Peer Review Report (Submission) Summary:	
Pass	180
Pass With Deficiencies	19
Fail	2
Board Staff Monitoring	29
Total	230

For more information on Nevada's Practice Monitoring Program, please refer to Nevada Administrative Code 628.550 through 628.590.



## DISCIPLINARY REPORT (continued)

6. Shall pay a civil penalty of \$5,000 within 30 days of decision.
7. Shall pay the Board's attorney's fees of \$6,587.50 and pay the court reporter fees of \$1,237.75 incurred in this matter within 30 days of the date of the decision.
8. Shall timely respond, within 30 days to the Society and to the Board in all future related matters and comply with the Society's Peer Review process during the probation period.
9. Failure to comply with these provisions shall result in automatic revocation of the license and firm registration.
10. The decision will be published in accordance with NAC 628.450.

**David Machen, CPA-1716**, was disciplined by the Board at a hearing held in July 2014 for failure to comply with the Practice Monitoring (Peer Review) requirements. The following provisions were entered under the Findings of Fact, Conclusions of Law and Decision:

1. David Machen, CPA 1716 placed on probation for three years.
2. Machen & Associates CORP-0463 placed on probation for three

- years.
3. Shall provide the Board with the Society letter of acceptance of the peer review report dated 7/8/2014 within 30 days of the date of the Board's decision.
4. Shall obtain their next Peer Review within the time frame set by the Society.
5. Shall pay a civil penalty of \$1,000 within 30 days of the date of the Board's decision.
6. Shall pay the Board's attorney's fees of \$1,825 and pay the Board's court reporter fees of \$377.90 incurred in this matter within 30 days of the date of the decision.
7. Shall timely respond within 30 days to the Society and the Board in all future related matters during the probation period.
8. Failure to comply with any of the terms and conditions of these provisions shall result in the automatic revocation of the license and firm registration.
9. The decision will be published in accordance with NAC 628.450.

# CPA Certificates Issued

*DURING THE PERIOD OF JANUARY 2014 THROUGH OCTOBER 2014 THE FOLLOWING CPA CERTIFICATES WERE ISSUED:*

<u>First Name</u>	<u>Middle</u>	<u>Last Name</u>	<u>First Name</u>	<u>Middle</u>	<u>Last Name</u>	<u>First Name</u>	<u>Middle</u>	<u>Last Name</u>
Joshua	K	Ahuna	Michael	James	Healey	Dayle	Emilie	Platt
Alexander	Peter	Alfa	Christopher	C	Healey	Stuart	S	Podel
Anne Clarice	A	Alipon	Julia	E	Hensel	Merlinda	G	Potts
Timothy	G	Altman	William	Harrison	Hinsdale	William	Desmond	Powers
Theresa	Hartke	Anderson	Adam	Paul	Hollen	Crystal		Pulido
William	J	Anstett	Gavino		Hufano	J Dexter	D	Ramsey
Michelle	Renee	Baird	Bradley	J	Hughes	Dale	R.	Rector
David	Karl	Bedke	Courtney	Ruth	Jaeger	Christian	Ray	Reviglio
Anirudh	R	Bhagat	Robert	L	Kaiden	Edward	A	Ricks
Cynthia	J	Birney	Shane	Ryan	Kapral	Reid	Hanson	Riker
Zachary	K	Bradford	Ryan	Patrick	Keating	Carol	Ann	Robinson-Ammons
Timothy	M	Bremer	Tyler	David	King	Matthew	Kyle	Rosenberg
Junghee		Byun	Leighton	R	Koehler	Cory	D.	Ryan
Mayra	Refugio	Cardenas	John	Anthony	Kwiker	Maria		Samokhina
Irina	S	Cherednichenko	Hollie	Rogan	Lewis	Stephanie		Sampson
Stefan	Michael	Chichester	Mariana	R	Lomeli	Carl	S	Sanko
Hyuk Sang		Cho	Virgilio	P	Longakit, Jr.	Sylvia		Sannia
Shirley		Cohen-Matthew	Jessica	E.	Longhurst	Jonas		Stoltzfus
Dona Maria	Christiana	Claudio Cordial	Kaye	C.	Luk	David	John Henry	Stratton
Zachary	Jonathan Galan	DeLeon	Jane	B	Mac	Julie	M	Stratton
Kunal		Desai	Katherine	A	Marck	Claire	Chastie	Stratton
Kristin	Ann	Dominguez-Atkins	James	Dillon	Mccarthy	Tatiana	V	Stroitlyeva
Kimberly	Allene	Drake	Erik	Kyle	Mccarthy	Eli	Alii	Tanimoto
Marc	A	Dupras	Christopher	Glen	McClaran	Sharon	L	Taub
Mohammad	Idrees	Durrani	Robert	L	McConnell, Jr.	Richard	Evan	Taylor
Beverly	Diane	Englund	Timothy	M	McGovern	Caitlin	Alice	Thorn
Michelle	Elaine	Enlow	Catherine	T	McIntosh	Shamar	L	Tobias
Robert	Mason	Eves	Ryan	R	Michaelis	Lawrence	W	Tomsic
Catherine	E	Fernandez	Eric	K	Miller	Melinda		Torvinen
Oliver	Nicholas	Fischer	Jennifer	C	Miller	Michael	J	Tretina
Bradford	L	Fishback	Teresa	Ann	Miller	Johnnie	R.	Triplet
Pamela	Anne	Fitzpatrick	Michelle	Lee	Morrison	Lisa	Lea	Troe
Verenice	Ruth	Flores	Nicholas	Patrick	Naworski	Ricadonna		Uy
Kathy	Diane	Forsberg	Russell	G	Nay	Sheri	Michelle	Valdez
Jeffrey	Peter	Fritz	Erica	W	Nelson	Dale	L	Victor
Edward	Jarred	Garcia	Fatima		Nunez-Santiago	Elizabeth	Jane	Vorce
Craig	Thomas	Gerbert	Rodney	L	Nussbaum	William	L.	Vorhies III
Cory	William	Giese	Jeanne	Marie	Oakes	Paul	D	Weinberg
Jonathan	K	Green	Justin	M	Obermiller	David	J	Weiser
John	O	Grovom	Lee	E	Ogden	Hayden	J	Whitaker
Luis		Halal	Pamela	J	Okuna	Mark	Gregory	Wieland
Joshua	J	Hallett	Ryan	Louis	Otte	Steven	J	Wolff
Kelly	A	Hansen	Wayne	G	Pastrano	Jing		Zhou
Renee	W	Hanshaw	Kevin	Robert	Patchett			
Monika	M	Hatfield	Melissa	Ann	Paulson			

# BOARD CALENDAR



## BOARD MEETING DATES & LOCATIONS

### 2014 Board Meeting Dates & Locations

November 19, 2014      Wednesday      First Independent Bank  
5335 Kietzke Lane, 2nd Floor  
Reno NV 89511

### 2015 Board Meeting Dates & Locations

January 16, 2015      Friday      Snell & Wilmer  
3883 Howard Hughes Pkwy #1100  
Las Vegas NV 89169

March 19, 2015      Thursday      First Independent Bank  
5335 Kietzke Lane, 2nd Floor  
Reno NV 89511

May 21, 2015      Thursday      Snell & Wilmer  
3883 Howard Hughes Pkwy #1100  
Las Vegas NV 89169

July 23, 2015      Thursday      First Independent Bank  
5335 Kietzke Lane, 2nd Floor  
Reno NV 89511

September 24, 2015      Thursday      Snell & Wilmer  
3883 Howard Hughes Pkwy #1100  
Las Vegas NV 89169

November 19, 2015      Thursday      First Independent Bank  
5335 Kietzke Lane, 2nd Floor  
Reno NV 89511

## Nevada State Board of Accountancy

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### THIS CERTIFIES THAT

Name: Jane Sample  
License Number: CPA-1234  
License Status: Active  
Licensed Issued: 03/25/1992  
Licensed Ending: 12/31/2012

website: [www.nvaccountancy.com](http://www.nvaccountancy.com)

email: [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

## PRINTING YOUR WALLET CARD

In an effort to utilize technology while being cost efficient, the Board no longer prints or mails the wallet card following license renewals. You can print your wallet card any time by logging into your account. You will also have the ability to print your wallet card information once you complete the on-line renewal process. A confirmation receipt of your renewal will be sent to your email address and this will also include the links to print your renewal form and the wallet card.

In the event you wish to order a plastic wallet card, information to purchase through NASBA will be provided in the confirmation email.

*Making Nevada a Better Place to Do Business*

# Have You Moved?

NAC 628.100 requires all permit holders to notify the Board within 30 days of a change in mailing address. Please go online and submit your changes electronically at [www.nvaccountancy.com](http://www.nvaccountancy.com)

If you are unable to provide the information via the website you may forward your changes to the Board at the information below.

Change of Mailing Address:

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_  
Zip Code \_\_\_\_\_ - \_\_\_\_\_

Change of Employment:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ - \_\_\_\_\_

Email: \_\_\_\_\_

Phone #(\_\_\_\_) \_\_\_\_ - \_\_\_\_\_ Home

(\_\_\_\_) \_\_\_\_ - \_\_\_\_\_ Business

CPA/PA CERT. # \_\_\_\_\_

Date of Change \_\_\_\_\_

Mail, Fax or Email any changes to:

**Nevada State Board of Accountancy**

1325 Airmotive Way, Suite 220

Reno Nevada 89502

Phone = (775) 786-0231

Fax = (775) 786-0234

E-Mail = [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

