

Nevada State Board of Accountancy

Making Nevada a Better Place to Do Business



2015 Edition

WHAT YOU NEED TO KNOW ABOUT THE REQUIREMENT FOR PEER REVIEW

The purpose of the Board's practice monitoring/peer review program is to assist licensees in improving the quality of financial reporting by evaluating compliance with professional standards.

The most important thing to know about peer review is that ALL LICENSEES are required to respond to the Nevada State Board of Accountancy (NSBA) with an exemption or submission form regardless of the type of work performed or industry of employment. Undergoing a peer review and reporting peer review information are two different things, so read carefully to determine your responsibilities.

Peer Review Historical Changes

The NSBA changed its regulations in 2007 to require all individuals or firms that provide attest (audit, review and full disclosure compilation) services to obtain and report peer review. Prior to 2007, the Board handled the review through its Practice Enhancement Program where selected licensees submitted copies of their reports for review by the Board. Since the change in law, practitioners that perform attest work must now enroll in the American Institute of Certified Public Accountants (AICPA) Peer Review program. This program is administered by the National Peer Review Program (NPRC) or by the Nevada Society of Certified Public Accountants (NVCPA).

Difference Between Administering Peer Review and Reporting Peer Review

The Nevada Board requires peer review as part of the requirements to maintain your license. The Nevada Society of CPAs (NVCPA) administers the peer review program through enrollment, processing of peer review results, and acceptance of peer review reports. The



final approval by the administering agency is what needs to be reported to the Nevada Board.

The Nevada Board views the peer review process as educational for the licensees that undergo peer review. However, it should be noted that if a licensee fails to comply with the requirements of peer review, it can result in the matter becoming a disciplinary issue. Disciplinary action can also be taken against a licensee even if they do not perform attest services and they have not replied to the Board with an exemption form.

The Board has seen an overall increase in disciplinary actions taken against licensees based on failure to comply with the peer review program.

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

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- Steven M. Brockovich, Public Member, Reno
- Candace Johnson, CPA, Las Vegas
- Niki Neilon, CPA, Reno
- Benjamin C. Steele, CPA, Reno
- Brian S. Wallace, CPA, Reno

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

Making Nevada a Better Place to Do Business

BOARD MEMBER UPDATE

BOARD MEMBER RETIRING



Lisa L. Milke was appointed by the Governor's office to serve as the public member position on the Board. Ms. Milke was appointed to her first 3 year term November 2009. The Governor's office re-appointed Ms. Milke to serve another 3 year term from November 2012 to October 2015. Ms. Milke served as the Board's Secretary-Treasurer for two terms from July 2011 to June 2013 and as President from July 2013 to June 2014.

Ms. Milke has been an integral part of the Board's oversight during her tenure and has 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 Ms. Milke for her active participation and dedicated service during her terms on the Board.

BOARD MEMBER RE-APPOINTMENT



ROBERT C. ANDERSON, CPA was appointed as a member of the Nevada State Board of Accountancy beginning in July 2012. Mr. Anderson was recently re-appointed by the Governor to his second 3 year term which will end October 31, 2018.

NEW BOARD MEMBERS



Candace H. Johnson, CPA, was appointed as a member of the Nevada State Board of Accountancy by the Governor's office to serve as one of the six Certified Public Accountant member positions. Ms. Johnson was appointed to her first three year term November 1, 2014.

Ms. Johnson is a shareholder with the firm Gerety & Associates CPAs and has more than 30 years of tax consulting, estate and trust administration, tax research and tax planning experience.

Ms. Johnson is a member of the American Institute of Certified Public Accountants Tax Section and the Nevada Society of Certified Public Accountants. She is current Chairman of the NVCPA Society Tax Committee and has served on the board of directors of the Indiana CPA Society and various non-profit organizations and as past-President of Southern Nevada Estate Planning Council. She serves as Treasurer of the Gift Planning Advisors of Nevada and as Treasurer of Lutheran Society Service of Nevada. She has spoken on a variety of tax topics before many organizations and taught continuing education classes for other accountants.

Ms. Johnson received her BS degree from Concordia College and her accounting classes at Indiana University-Purdue University at Indianapolis. She is also a licensed investment advisor.

BOARD MEMBER UPDATE

NEW BOARD MEMBERS (CONTINUED)



Brian S. Wallace, CPA, was appointed as a member of the Nevada State Board of Accountancy by the Governor's office to serve as one of the six Certified Public Accountant member positions. Mr. Wallace was appointed to his first three year term November 1, 2014.



Steven M. Brockovich was appointed as a member of the Nevada State Board of Accountancy by the Governor's office to serve as the public member position on the Board. Mr. Brockovich was appointed to his first three year term beginning November 1, 2015.

Mr. Wallace is a partner with the firm Grant Thornton LLP. Mr. Wallace has more than 30 years of audit experience. He provides accounting and auditing for clients in a variety of industries including gaming and hospitality, real estate, construction, employee benefit plans, and retail.

Mr. Brockovich is the First Vice President of Investments with Peyton, Brockovich & Gonzalez Investment Group of Wells Fargo Advisors. Mr. Brockovich is a highly experienced financial advisor with vast and diverse investment experience. Mr. Brockovich has more than 25 years of experience in helping clients and investors across the U.S.

Mr. Wallace is a licensed CPA in several states and is a member of the Nevada Society of Certified Public Accountants and the American Institute of Certified Public Accountants. In addition, Mr. Wallace has given seminars and speeches on accounting and internal control issues for many organizations.

Mr. Brockovich has diverse financial experience beyond the largest global brokerage firms as he began his career as an intern with Paine Webber. Then wanting more hands-on business experience, he went on to become one of Reno's youngest finance managers at a major Reno car dealer where he gained critical experience.

Mr. Wallace received his BS degree in Accounting from the University of Santa Clara.

Mr. Brockovich received his degree in Finance from the University of Nevada, Reno.

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	189
Satisfactory w/change (+ or -)	18
Out of State Licensees	48
Total Audit	255

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.

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 2015. 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 to renew your license before the deadline date of January 31, 2016.

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



NEVADA STATE BOARD OF ACCOUNTANCY **NEW CPE REQUIREMENT**

In October 2013, the Board's regulations were amended and finalized by the Legislative Counsel Bureau. Part of the amendments included an addition to the continuing education requirements. The Board changed the experience requirement which removed the audit/attest requirement for experience and subsequent licensure. During the decision to remove this experience requirement for licensure, it was determined that additional continuing education should be required for individuals that participate and are involved in audit and attest engagements.

The following is the new language as provided within Nevada Administrative Code NAC 628.210 Prerequisites to renewal of permit; exemption; waiver.

1. Except as otherwise provided in subsection 3 and NAC 628.110, an applicant for the renewal of a permit to engage in the practice of public accounting must complete at least 80 hours of continuing education during the 2 years immediately preceding the date for renewal of the permit, of which:
 - a. At least 20 hours must be completed in each year;
 - b. Four hours must be in professional ethics; and
 - c. Eight hours must be in courses that focus on accounting and auditing in each year in which the applicant participated in any audit, review, full disclosure compilation or attestation services.
2. In addition to the requirements set forth in subsection 1, an applicant for the renewal of a permit to engage in the practice of public accounting must be in compliance with the requirements for continuing education established by applicable professional standards.

Given the timing of the finalized language, the Board did not have

enough time to notify licensees of the new requirement. Therefore the Board added the following questions to the license renewal:

- Did you participate in any audit, review, full disclosure compilation or attestation service in the past 12 months?
- If yes, have you completed 8 hours in CPE that focuses on accounting and auditing?

The Board identified 66 individuals responded that "yes" they do participate in audit/attest services and "no" they have not obtained 8 hours of Accounting and Auditing CPE.

At this point, it was not the Board's intent to penalize a practitioner for not obtaining the 8 hours of CPE in A&A. Additional notification needed to be provided to licensees regarding the requirement.

The Board is now informing licensees that the new continuing education from 2013 is a requirement. Licensees need to be aware that if they are going to participate and be involved in any level of Audit, Review, Full Disclosure Compilation or attestation services will need to obtain 8 hours of continuing education in the area of Accounting & Auditing .

The question will once again be on the license renewal form. However, a yes response that you participate in audit/attest services and a no response that you have not obtained the required CPE may result in additional penalties.

If you have any questions regarding the above, please do not hesitate to contact the Board office.

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 2015.

SECTION PERFORMANCE			
	Sections	Score	%Pass
First Time	181	74.8	57.7%
Re-Exam	130	69.6	37.7%
AUD	87	71.9	42.5%
BEC	69	73.2	49.3%
FAR	74	72.7	50.0%
REG	81	72.7	60.5%

CANDIDATE DEMOGRAPHICS



Male Candidates

112
51.6%



Female Candidates

105
48.4%

AVERAGE AGE: **30.5**

DEGREE TYPE

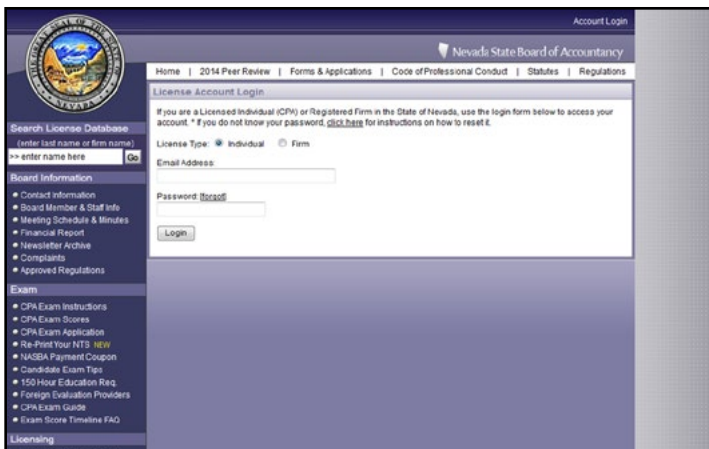
Candidate Count

Bachelor's Degree 176
Advanced Degree 41

DEGREE TYPE

% of Candidates

Bachelor's Degree 81.1%
Advanced Degree 18.9%



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.



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.

PEER REVIEW (Continued from page 1)

Board Peer Review Reporting

Individual licensees are selected, rather than firm selection, to assure that individuals that may be performing these services outside of their normal employment are still obtaining the required peer review.

Each year one-third of the licensee population is requested to submit reports in accordance with Nevada's Practice Monitoring Program (Peer Review).

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

Undergoing Peer Review

Peer reviews are required for licensees providing audits, reviews, and/or full disclosure compilations. Even if you have performed only one of these types of engagements, you must still undergo peer review. The Nevada Society of CPAs (NVCPA) and the National Peer Review Program (NPRC) administer the American Institute of Certified Public Accountants (AICPA) Peer Review program for Nevada.

The average length of time to complete a peer review is three to seven months. The following list is provided to assist you in understanding the necessary steps for completing a peer review:

1. Licensee enrolls in the AICPA Peer Review Program through the Nevada Society of CPAs (NVCPA) or NPRC.
2. NVCPA/NPRC assigns a peer review due date.
3. Licensee selects a qualified peer reviewer and reports the selected reviewer to the Peer Review agency to obtain approval that the reviewer is qualified to perform their peer review.
4. Peer Reviewer performs the peer review.
5. Peer Reviewer submits the peer review report to NVCPA/NPRC.
6. NVCPA/NPRC performs a technical review of the peer review.



7. NVCPA/NPRC sends the licensee an acceptance letter unless additional follow up is required or needed.

If you are unable to complete the peer review by the reporting date and obtain approval for submission to the Board by the deadline, you still must respond to the Board's request for peer review information by the reporting deadline. You will need to include in your response an explanation regarding the status of your peer review.

If you need additional time to complete the peer review, NVCPA may, in limited situations, grant you an extension to complete the peer review. Requests for extensions must be submitted directly to the NVCPA as the Nevada Board is not authorized to grant such requests. Should you receive an extension, please notify the Nevada Board office.

Reporting your Peer Review to the Nevada Board

The NVCPA and NPRC do not report peer review results or provide a copy of the peer review to the Nevada Board. The Board has access to a facilitated access program if the firm/licensee has opted into the sharing of this information. Therefore you must respond to the Board with the requested peer review documents or information that indicates you have opted into the program.

Additional information regarding peer review can be found on the Board's website at www.nvaccountancy.com or you can contact the Board office.

CONTINUING PROFESSIONAL EDUCATION

The CPE reported during the renewal cycle should be completed during the calendar year 2015. If CPE is completed outside the calendar year required (2015), penalties will be assessed. You can verify the required CPE for calendar year 2015 by visiting the Board's website (www.nvaccountancy.com) and logging into your account or searching the license database by your last name.

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 November 2014 through October 2015.

Lowell Black, CPA 1995, was disciplined by the Board in November 2014 for failure to comply with professional standards as well as the Board's peer review requirements.

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

1. Black placed on probation for a period of three years.
2. Complete 8 hours of Continuing Professional Education in the area of firm management or ethics by 12/31/14. Backup documentation to support CPE to be included with annual license renewal.
3. Pay a fine of \$1000.
4. Pay the Board's attorney's fees and costs of \$1312.50.
5. The total sum due and payable in the amount of \$2312.50 shall be paid by licensee as follows: a payment of \$770.83 within 30 days of decision; a payment of \$770.83 no later than 1/15/15; and a payment of \$770.84 no later than 1/31/15.
6. There shall be no other complaints involving Rule 201(A)(B)(C) and (D) violations filed with the Board which are substantiated in a due process hearing during the probationary period.
7. Black agrees to comply with Board's Peer Review requirements including submitting a completed Peer Review to the Nevada Society of CPAs by 2/20/15. Shall provide Peer Review results to the Board within 30 days of acceptance from the Society.
8. Failure to comply with any of the terms and conditions of this Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision shall result in the automatic revocation of the certificate and registration without any further action by or proceeding before the Board.
9. The decision will be published in accordance with NAC 628.450

Update: The license of Lowell Black was revoked on March 19, 2015 based on Black's failure to comply with the provisions of the stipulated agreement.

Alan Houldsworth, CPA-0791 and Houldsworth & Company PART-0640, were disciplined by the Board in February 2015 for violations of NRS 628.390(1)(d)(i) and Rules 101, 202 and 501 of the AICPA Code of Professional Conduct as adopted by the Board in NAC 628.500.

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

1. Houldsworth's CPA Certificate is Revoked. Revocation Stayed

with license suspended for 6 months. During the 6 month suspension from the practice of public accounting, Houldsworth shall not sign any documents, use letterhead, business cards or emails with his name and the CPA designation.

2. Houldsworth shall complete 8 hours of CPE in the area of auditing and accounting and 4 hours of CPE in the area of ethics in addition to the normal CPE requirements for December 31, 2015. Documentation shall be provided with the completion of the required CPE.
3. Houldsworth shall receive a formal letter of reprimand from the Board.
4. Pay a fine of \$1000 within 30 days of the decision.
5. Houldsworth & Company is placed on probation for a period of 3 years from the date of the decision at which time the probation will terminate provided compliance has occurred with the provisions.
6. Houldsworth & Company shall submit a quality control document in compliance with the Statement on Quality Control Standards (SQCS) No. 8 to the Board within 30 days for the Board's review and approval; thereafter, the quality control document shall be submitted to the Board for review and approval if there is a substantial change to the document or the Board wants to review the document to determine compliance with SQCS 8, with the emphasis on how the Firm addresses independence, during the probation period.
7. Houldsworth & Company shall provide to the Board the name of its employee who is a licensed CPA who is doing attest work and signing reports for Houldsworth & Company; if the Board does not approve the licensed CPA who is doing attest work for the firm, the Board can require pre-release reviews during the Firm's probation period.
8. Discipline imposed on Houldsworth & Company shall be binding upon and apply to any successors or assigns of the firm including any purchaser or buyer of all or substantially all of the assets of the firm.
9. Houldsworth and Houldsworth & Company will comply with the Board's previously issued Findings of Fact, Conclusions of Law and Decision dated June 9, 2014.
10. Pay the Board's attorney's fees and costs in the amount of \$2787.50 associated with this matter.
11. Pay the Board's investigator's fees and costs in the amount of \$2340.00 associated with the investigation of this matter.
12. The total sum due and payable in the amount of \$5127.50 shall be paid within 30 days of the date of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision.

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DISCIPLINARY REPORT (continued)

13. Houldsworth and Houldsworth & Company failure to comply with the terms and conditions of the stipulated agreement shall result in the automatic revocation of the certificate, license and firm registration without any further action by the Board.
14. The decision will be published in accordance with NAC 628.450.

Daniel Scarberry, CPA-4763R, was disciplined by the Board at a hearing held on March 19, 2015 for failure to properly communicate with clients, failure to properly complete engagements, did not exercise due professional care in the performance of services and failed to return client documents and information. The following provisions were entered under the Findings of Fact, Conclusions of Law and Decision:

1. Scarberry's Certified Public Accountant's Certificate No. 4763R is Revoked.
2. Scarberry shall pay the Board's attorneys' fees and costs incurred in this matter of \$2161.60.
3. The decision will be published in accordance with NAC 628.450.

Wayne Reeves, CPA-4621R, was disciplined by the Board at a hearing held on May 18, 2015 for failure to renew the annual license and provide the required continuing education. The following provisions were entered under the Findings of Fact, Conclusions of Law and Decision:

1. Reeves Certified Public Accountant's Certificate No. 4621R is Revoked
2. Reeves shall pay the Board's attorneys' fees and costs incurred in this matter of \$650.
3. The decision will be published in accordance with NAC 628.450.

Michael Crouch, CPA 5229 was disciplined by the Board in November 2013 for failure to comply with NAC 628.500 and the Rules of Professional Conduct Rule 501. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with provisions that included the following:

1. Comply with the Board's Peer Review requirements including a completed Peer Review report and letter of acceptance from the Nevada Society of CPAs by December 31, 2013.
2. Agrees to pre-release reviews by a licensed CPA for any attest work from the date of issuance of the Board's Decision during the probation period. The cost of pre-issuance reviews shall be paid by Crouch. The CPA preparing the pre-issuance reviews shall be approved by the Board.

3. Agrees to promptly respond to any communications from the Board or the Nevada Society of CPAs

Note: Complete provision listing previously published in the Fall 2014 Newsletter.

Update: The license of Michael Crouch was revoked on August 25, 2015 based on Crouch's failure to comply with the above noted provisions of the stipulated agreement.

Junghee Byun, CPA-5559 was disciplined by the Board at a hearing held on September 23, 2015. The discipline was based on Mr. Byun submitting a false Certificate of Experience Form in connection with his application for CPA licensure. Mr. Byun subsequently received licensure based on the false information that was provided. The actions of Byun in submitting a false Certificate of Experience Form with his application to obtain a license from the Board constitutes fraud and deceit by making false representations to the Board. The following provisions were entered under the Findings of Fact, Conclusions of Law and Decision:

1. Byun's Certified Public Accountant's Certificate No. 5559 is Revoked.
2. Byun shall immediately cease and desist from holding himself out as a CPA and shall (a) surrender his Nevada Certificate No. 5559 to the Board; (b) cease using and remove the CPA designation and references to himself as a CPA on all documents, letterhead, business cards, email, website, signage, advertising, yellow page listings, social media websites, voicemail, answering machine and/or answering service, etc.; and (c) notify the IRS/SEC if registered with the IRS/SEC as a CPA and clients as appropriate.
3. If Byun desires to obtain a license he will have to comply with all requirements for licensure, including providing evidence to the Board that any outstanding issues related to disciplinary action which caused the revocation have been addressed to the satisfaction of the Board and Byun has the integrity and fitness to be licensed in light of his history of acts involving dishonesty and moral turpitude.
4. Pay a civil penalty of \$2000 for violations of NRS 628.390.
5. Pay attorneys' fees and costs incurred in the matter of \$3363.90
6. The Executive Director shall notify all other state boards regulating the practice of accounting of the Board's findings in this matter.
7. The decision will be published in accordance with NAC 628.450.

CPA Certificates Issued

DURING THE PERIOD OF NOVEMBER 2014 THROUGH OCTOBER 2015 THE FOLLOWING 138 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>
Veronica	Elena	Acuna	Ryan	Matthew	Hambly	Thomas	J.	O'Carroll
Jennifer	Ann	Allen	Kevin	Robert	Hameister	Angie	Renee	Paglinawan
Margaret	M.	Amoroso	Angela	M.	Harlow	Amy	Jong	Paradis
Derek	R.	Anderson	Brett		Heffner	Keval	C.	Patel
Christine	Lauren	Anderson	Lonelle		Henderson	Janz Nino	Morales	Pena
Michael	Dale	Arata	Robert	A.	Henn	Daniel	Benson	Philippus
Felishia		Baggi	Matthew	J.	Heyerdahl	Joshua		Poirier
Raul	E.	Balsera	Joel		Hiatt	Danelle	Wing-ka	Poon
Allison	J.	Baranick	Aulston	M.	Hildreth, Jr.	Haven	Scott	Pope
Ann	S.	Barnes	Trevor	Daniel	Howell	Kayson	Craig	Pulsipher
Cristin	Hannah	Barry	Farahida	N.	Jamaluddin	Christina		Ray
Adrian	Joy	Batte'	Jonathan	W.	Kim	Kathy	Ann	Reed
Dennis	S.	Benimoff	Konrad		King	Joshua		Richardson
Daniel	Walsh	Bowman	Eric	M.	Klein	Stella	M.	Roper
Hadas	T.	Bram-Mostyn	Felicia	Alexies	Koha	Aaron		Saiewitz
Dean		Braunsteiner	John		Kroll	Barrett	R.	Seitz
Kevin	L.	Brown	Neta		Labouz	Steven	Timothy	Senft
Victor	G.	Bucher	Rana	D.	Lacer	James	Morgan	Sheehan
Charles	Edward	Burdoin	Barbara	Amanda	Lagoe	Nielsine		Sherk
Devin	K.	Burnett	Sherri		Laudenslager	Aspen	C.	Shimamoto
Nancy	Sue	Burrows	Shannon	Nicole	Lay	Joseph	C.	Simpson III
Steven		Buskin	Caitlin	Denise	Lemaire	Helen	Y.	Slattengren
Andrea		Caparelli	Scott		Levy	Maryvel		Solorzano
Brittany	Christina	Capurro	Vicki	Suzanne	Linton	Kyle	Lee	Strader
Zachary	Scott	Carey	Melinda	Claire	Litherland	Jeffrey	Scott	Sudds
Jason	Robert	Carey	Richard	D.K.	Lobdell	Pauline	Frances	Swainston
Andrew	William	Carr	Hosanna	C.	Loh	Larry		Swift
Gail	A.	Carson	Edward	A.	Lopez	Nellie	A.	Symons
Donna	E.	Cashman	Astrid	J.	Lucas	Victor	B.	Taube
Samantha		Chan	Wendi		Mai	Emily	L.	Taylor
John	Christopher	Cheney	Joshua	James	Martinez	Erik	Lloyd	Tigard
Sean		Clarke	Daren	Michael	McDonald	Agiimaa		Tsogt
Richard	Jamison	Corn	James	L.	McGovern	Michelle	D.	Tyson
Hillary	Catana	Craw	Asim		Mehmood	Thomas	Mark	Udall
Felicia		De Brum	Michael	Kenneth	Mellberg	Derek	Richard	Vaughan
Alan	Glen	Erickson	Michael	Aaron	Merrill	Sara		Walls
Virginia		Fletes	Andrew		Michaelis	Kristi	Tate	Walton
Dirk	A.	Florence	Andrew		Minstein	Li		Wang
Brenda	J.	Ford	Perry	M.	Morgan	Ryan	T.	Webb
Evan	Christopher	Ford	Matthew	Nicholas	Moschetti	Aleksandra		Wesolowska
Sandeep		Garg	Tyler	Laurence	Moss	Keith	A.	Westergaard
Michael	N.	Goffinet	Tatevik		Movsisian	Dustin		Whiting
Cesar		Grajeda	Ramin		Nahoraof	Aaron		Wilcox
James	Alan	Grayson	Jennifer	Ann	Nay	Christina	Marie	Williams
Noah	R.	Green	Laura	Ellen	Nelson	Weldon	Wayne	Wulstein
Stephanie	Sue	Gunderson	Brandi	J.	Noble	Barry	Beihua	Zhang

BOARD CALENDAR

2015 Board Meeting Dates & Locations

Nov. 16, 2015 Monday First Independent Bank
5335 Kietzke Lane, 2nd Floor
Reno NV 89511

2016 Board Meeting Dates & Locations

Jan. 20, 2016 Wednesday Snell & Wilmer
3883 Howard Hughes Pkwy #1100
Las Vegas NV 89169

March 23, 2016 Wednesday Snell & Wilmer
3883 Howard Hughes Pkwy #1100
Las Vegas NV 89169

May 17, 2016 Board Retreat First Independent Bank
May 18, 2016 Board Meeting 5335 Kietzke Lane, 2nd Floor
Reno NV 89511

July 20, 2016 Wednesday First Independent Bank
5335 Kietzke Lane, 2nd Floor
Reno NV 89511

Sept. 21, 2016 Wednesday Snell & Wilmer
3883 Howard Hughes Pkwy #1100
Las Vegas NV 89169

Nov. 16, 2016 Wednesday First Independent Bank
5335 Kietzke Lane, 2nd Floor
Reno NV 89511

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

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:	Change of Employment:
Name _____	_____
Address _____	_____
City _____ State _____	_____
Zip Code _____ - _____	_____ - _____
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