

# Nevada State Board of Accountancy

*Making Nevada a Better Place to Do Business*



Winter 2012 Edition



## ENGAGEMENT LETTERS: AN IMPORTANT MANAGEMENT TOOL

How important is an engagement letter? According to the *AICPA Professional Liability Insurance Program*, in approximately 50 percent of all tax malpractice claims reported between 2001 and 2010, the practitioner did not issue an engagement letter. Although a signed engagement letter cannot shield a licensee from malpractice claims, it can be the source of an effective defense in the event of a claim. Professional standards require the use of engagement letters for audits, reviews and most recently for compilations. However, since an engagement letter serves the same purposes as a traditional contract, engagement letters should be used regardless of the type of services provided.

Many lawsuits involving CPAs are the result of a communication breakdown (or “expectation gap”) between the CPA and the client. Many complaints filed with the Board against a CPA are resolved

when the CPA produces a signed engagement letter. Usually the issue is a misunderstanding and lack of communication between the client and the CPA.

In many situations the clients understanding of the scope of services to be performed and how the work product will be utilized may be quite different from the CPA’s understanding of these issues.

A properly drafted engagement letter can serve as a helpful management tool by establishing a legal framework for a working relationship with a client.

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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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# NASBA

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

*Making Nevada a Better Place to Do Business*

## NEW BOARD MEMBER

### NEVADA STATE BOARD OF ACCOUNTANCY GOVERNOR APPOINTED BOARD MEMBERS



**ROBERT C. ANDERSON, CPA** was appointed as a member of the Nevada State Board of Accountancy beginning in July 2012. Mr. Anderson is currently serving his first term on the Board.

Mr. Anderson is a partner with the law firm of Holland & Hart. He advises private and public companies on federal income tax, merger and acquisition matters. He has extensive experience with both the tax and operational issues of limited liability companies.

Mr. Anderson has been an Adjunct Professor at the Boyd School of Law, where he teaches Business Planning, and is a guest speaker at both the University of Nevada, Las Vegas, and in the MBA program at the University of Nevada, Reno. He has held the position of Chairperson for the Tax Section of the State Bar of Nevada and the President of the Southern Nevada Chapter of the Nevada Society of CPAs.

Mr. Anderson is a graduate of the University of Florida with a Bachelor of Science in Accounting and has been licensed as a CPA in Nevada since 1981. Mr. Anderson has a law degree from the University of Florida and an LL. M. from McGeorge School of Law.

## 2012 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. 20% of licensees are randomly selected to participate in the continuing education audit. Following is a report of the audit results.

<b>Satisfactory</b>	<b>214</b>
<b>Satisfactory w/chg (+ or -)</b>	<b>22</b>
<b>CPE Admin Complaint</b>	<b>1</b>
<b>Out of State Licensees</b>	<b>41</b>
<b>Total Audit</b>	<b>278</b>

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

License renewal notifications will be emailed to all licensed CPAs and CPA firms during the first week of December 2012. 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, 2012.

If your contact information has changed you can change the information during the on-line renewal process.

## **CONTINUING PROFESSIONAL EDUCATION:**

The CPE reported during the renewal cycle should be completed during the calendar year 2012. If CPE is completed outside the calendar year required (2013), penalties will be assessed. You can verify the required CPE for calendar year 2012 by visiting the Board's website ([www.nvaccountancy.com](http://www.nvaccountancy.com)) and searching the license database by your last name.

## **PRINTING YOUR WALLET CARD**

In effort to utilize technology while being cost efficient, the Board no longer prints or mails the wallet card following license renewals. You will 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.



# 2011 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 type of services OR are employed by a firm that has peer review can submit an exemption form.

Following are statistics from the 2012 Practice Monitoring (Peer Review) Program cycle.

Licensee Response Summary	
Peer Review Exemptions	757
Peer Review Submissions	208
Total Responses	965

Peer Review Report (Submission) Summary:	
Pass	174
Pass With Deficiencies	19
Fail	5
Board Staff Monitoring	12
Total	210

For more information on Nevada's Practice Enhancement Program (PEP) please refer to Nevada Administrative Code 628.261 through 628.420.

# ENGAGEMENT LETTERS (Continued from page 1)

While the engagement letter itself may vary with the level of service or type of engagement to be provided, common provisions in most engagement letters include the following:

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;
- Designation of the party to work with the CPA;
- Identification of intended users of the CPA's work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Where applicable, disclosures recommend or required by the AICPA; and
- Client signature

## IDENTIFICATION OF CLIENT

A properly drafted engagement letter should identify who will receive the CPA's services. The CPA may be working for an individual, a group, an entity, or a portion of an entity.

For example, if the CPA's client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

## DESCRIPTION AND LIMITATIONS OF WORK TO BE PERFORMED

The engagement letter should indicate what services are to be rendered. In general, the CPA should outline the procedures to be performed and any reports to be issued. In so doing, the engagement letter can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

## TIMING OF WORK AND STAFFING OF ENGAGEMENT

This section of the engagement letter varies by the type of engagement and indicates when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and possibly an expected date of delivery of the audit report.

A tax engagement may contain a provision indicating any known filing deadlines and the parties' understanding concerning the use of extensions should the information not be received by the CPA to timely prepare the return.

Some CPA firms may indicate who will be staffing the engagement. This provision may prove helpful, for example where a client expects to work with certain employees of the CPA firm.

## CLIENT INFORMATION AND RESPONSIBILITIES

In most engagements, the client is required to collect certain information and provide certain records to the CPA. If this information is necessary for the CPA to complete the engagement, these client responsibilities, and any applicable deadlines for the completion of the work by the client should be described.

For example, a tax engagement would normally contain a provision indicating it is the client's responsibility to sign and file tax returns prepared by the CPA, along with an explanation of the consequences of the client's failure to sign and file such returns.

## DESIGNATION OF THE PARTY TO WORK WITH THE CPA

Some engagement letters request the client to designate the party to work with the CPA. This provision can help the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

## IDENTIFICATION OF INTENDED USERS OF THE CPA'S WORK PRODUCT

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product. In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than these users.

In deciding whether the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions which have standards for establishing auditor negligence.

## FEES AND PAYMENTS

An engagement letter can help avoid fee disputes before the work begins. This section of the letter details how and when the client will be billed. It may describe the amount of retainer (if any); how the fee will be computed; when payment will become due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

# UNIFORM CPA EXAM PASSING RATES

## NATIONAL AVERAGE PASSING RATES

Below are the pass rates for each section of the exam during the 2011 testing windows

Section	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Cumulative
AUD	43.88%	47.95%	47.06%	43.18%	45.62%
BEC	42.32%	46.48%	52.06%	45.44%	47.13%
FAR	42.43%	44.27%	49.52%	43.94%	45.57%
REG	41.28%	45.01%	45.37%	44.39%	44.22%

## 2011 UNIFORM CPA EXAMINATION - TOP SCORING CANDIDATES

The Nevada State Board of Accountancy would like to congratulate the following Nevada exam candidates who achieved the highest scores statewide during the 2011 year. All individuals considered were first time candidates that completed all four sections of the examination. The names are listed in rank order based on the combined aggregate score of the four sections.

Top Scoring Candidates	
Chun Ding	Noreen Dratch
Amanda Waier	Katherine Tracy
David Avery	Walid Hamdy Mohamed
Stefan Chichester	Kurt Schlicker
Helen Slattengren	Benjamin Joslin

## ENGAGEMENT LETTERS (Continued from page 5)

### WITHDRAWING FROM OR TERMINATING THE ENGAGEMENT

At times, it may be necessary for the CPA to withdraw from the engagement. The engagement letter should outline the conditions that might lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement may be required include issues of conflict of interest; management ethics or integrity; or the CPA's real or apparent lack of independence.

This section should also discuss policies and procedures related to the termination of the engagement including return of client files; preparation of the final bill; work paper retention; and date of termination of services.

### RESPONDING TO DISCOVERY REQUESTS, SUBPOENAS, AND OUTSIDE INQUIRIES

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. While several states have established a CPA/client privilege with respect to communications, most states do not have such a privilege.

Moreover, there is no federal CPA/client privilege with the specific exception relating to tax planning. This section of the engagement

letter can help avoid future misunderstandings between the client and the CPA regarding whether, and to what extent, the CPA may be required to respond to such requests.

### DISCLOSURES RECOMMENDED OR REQUIRED BY THE AICPA

The AICPA recommends the inclusion of an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

### CLIENT SIGNATURE

This section should request the client sign and return an executed copy of the engagement letter to the CPA. It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

If the client does not return a signed engagement letter, the CPA may send a certified letter indicating that, unless otherwise notified, the CPA will assume the client agrees to the terms of the engagement letter or the CPA may recuse themselves from the engagement. In any event, the most effective engagement letter is one signed by the client before the CPA begins the engagement.

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# 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 order by year beginning with November 2011 to October 2012.

**Samantha Rudder, CPA 3583** was disciplined by the Board in November 2010 for failure to complete the required 2009 calendar year continuing education. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions:

1. 2010 CPE completed no later than July 31, 2011 with backup documentation;
2. 2011 CPE completed no later than December 31, 2011 with backup documentation;
3. Payment of outstanding CPE late penalties in the amount of \$850 plus late penalties up to \$1600 for 2010 CPE shortage;
4. Completion of required CPE on time for 2 years, with documentation, after 2011;
5. Automatic revocation if the terms of this stipulated agreement are not complied with;
6. Payment of attorney fees in the amount of \$400 for preparation of this stipulated agreement;
7. The decision shall be published in accordance with NAC 628.450.

**Update:** The Board at its November 16, 2011 meeting noted that Samantha Rudder's CPA License was automatically revoked based on her failure to comply with the provisions of the Stipulated Agreement.

**James Bowen, CPA-4457** was disciplined by the Board at its meeting on November 16, 2011 for failure to complete the required 2010 calendar year continuing education. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions:

1. Completion of the 2010 CPE requirement of 15 hours by December 31, 2011 with no further extensions of time granted;
2. Completion of the 2011 CPE requirements of 56 hours by December 31, 2011 with no further extensions of time granted;
3. Payment of the CPE penalty of \$1600 associated with the CPE shortage extension; attorney's fees of \$250; administrative fine of \$1000 with a total due of \$2,850 payable within 30 days of the date of the stipulation;
4. Completion of the required CPE by December 31st of each year and provide backup documentation for the CPE claimed for the next two years;
5. Failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board;
6. The decision shall be published in accordance with NAC 628.450.

**Charles Sandefur, CPA-2767** was disciplined by the Board at its meeting on November 16, 2011. The discipline was based on Mr. Sandefur's failure to comply with Board's CPE Documentation Audit. It was the decision of the Board to Revoke the CPA Certificate of Mr. Sandefur. In the event Mr. Sandefur should seek re-licensure, he will need to meet the license requirements, provide 80 hours of continuing education and pay

the outstanding penalties and attorney's fees associated with the formal complaint and disciplinary hearing.

**Timothy J. Koch, CPA 3029** was disciplined by the Board at its meeting on January 17, 2012 for failure to comply with the provisions of a previous Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision entered into with the Board. After a hearing, the Board issued its Findings of Fact, Conclusions of Law and Decision with the following provisions:

1. Mr. Koch is placed on probation for three years. During the three year probation period, Mr. Koch's license shall be terminated if Mr. Koch fails to comply with all statutes, rules and regulations governing the practice of public accounting in the State of Nevada, or fails to comply with the Code of Professional Conduct and all policies and procedures adopted by the Board or if there are any material complaints which affect Mr. Koch's competence as a CPA, filed against him which are duly substantiated in a due process hearing.
2. If there are any issues with compliance with provision 1, including but not limited to failure to timely complete CPE, license renewal or peer review, Mr. Koch shall be noticed immediately for a revocation hearing before the Board. The Board put Mr. Koch on notice that it does not intend to allow Mr. Koch any more grace periods for compliance with the Nevada statutes, rules and regulations governing the practice of public accounting or compliance with the Code of Professional Conduct and all policies and procedures adopted by the Board;
3. Payment of attorney's fees of \$880 and court reporter fees of \$257 due within 60 days from the date of the decision;
4. The decision shall be published in accordance with NAC 628.450.

**Robert Martindale, CPA-0187** was disciplined by the Board at its meeting on January 17, 2012 for failure to complete the required 2010 calendar year continuing education. During the hearing it was noted that Mr. Martindale has been on the Board's continuing education deficiency list for several years based on failure to obtain CPE within the required calendar year. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions:

1. Mr. Martindale is placed on probation for three years. During the three (3) year period, Mr. Martindale's license shall be terminated if he fails to comply with all statutes, rules and regulations governing the practice of public accountancy in the State of Nevada, or fails to comply with the Code of Professional Conduct and all policies and procedures as adopted by the Board or if there are any other material complaints, which affect his competence as a CPA, filed against him which are duly substantiated in a due process hearing;
2. Completion of the 2011 CPE requirement of 37 hours, that includes 4 hours of ethics by March 20, 2012;
3. Completion of the 2012 CPE requirement of 33 hours by June 30, 2012;

# DISCIPLINARY REPORT (continued)

4. Payment of CPE penalty of \$1600 associated with the 2010 CPE shortage extension and attorney's fees of \$220 by March 20, 2012;
5. Mr. Martindale shall provide a plan to the Board by February 10, 2012 listing courses he intends to take;
6. Payment of attorney's fees of \$400 associated with the filing of the formal complaint and stipulated agreement and court reporter fees of \$100 for a total amount of \$500 due by June 30, 2012;
7. Assessment of the 2011 late CPE penalty shall be stayed at this time and will not be assessed if Mr. Martindale timely completes the requirements of provisions 2 and 3;
8. Mr. Martindale shall complete his license renewal timely and complete the required CPE by December 31st of each year and provide documentation for the CPE claimed on his license renewal for the next three years by January 31st of each year;
9. Failure to comply with any of the terms and conditions of the stipulated agreement shall result in the automatic revocation of the license without any further action of the Board;
10. The decision shall be published in accordance with NAC 628.450.

**Update:** The Board at its September 19, 2012 meeting noted that Mr. Martindale's CPA License was automatically Revoked based on his failure to comply with Board's 2012 Practice Monitoring (Peer Review) program therefore causing failure to comply with the provisions of the Stipulated Agreement.

**Michael Crouch, CPA 4234** was disciplined by the Board at its November 2010 Board Meeting. The discipline was based on a hearing held for non-response to the Board's Practice Monitoring (peer review) program. It was the decision of the Board to revoke the CPA license of Mr. Crouch. In the event Mr. Crouch should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a fine of \$500 and attorney's fees and costs of \$580 incurred with the formal complaint and disciplinary hearing. Mr. Crouch will also need to comply with the peer review requirements.

**Update:** The Board at its meeting in January 17, 2012 was provided with information along with a request from Mr. Crouch for Board consideration to approve his re-licensure. The Board approved the request for re-licensure based on Mr. Crouch having submitted all of the required documents. Mr. Crouch's license will be on probation until his Peer Review is completed with a rating of pass.

**John Rubino, CPA-4140R** was disciplined by the Board at its meeting on March 20, 2012. The discipline was based on complaint information and disciplinary action taken by the United States Securities and Exchange

Commission (SEC). The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions:

1. Mr. Rubino is placed on probation for a period of 3 years;
2. Any audits or reviews conducted during the three year probation related to or for Nevada entities or clients, or clients or entities with home office Nevada addresses will be subject to a pre-release review conducted by a Nevada CPA pre-approved by the Board;
3. If Mr. Rubino relocates to Nevada and/or has an office in Nevada in the three year probation period, Mr. Rubino is to inform the Board of his Nevada contact information within thirty days of relocation to Nevada;
4. Completion of 24 hours of CPE in audit, review and compilation by December 31, 2012 with proof of completion provided to the Board;
5. Payment of a \$1,000 fine and \$880 attorneys' fees according to payment schedule;
6. Failure to comply with any of the terms and conditions of the stipulated order will result in the automatic revocation of Mr. Rubino's license with no further action by the Board;
7. The Decision will be published in accordance with NAC 628.450.

## Revocation - Failure to Renew License.

The Board at its May 15, 2012 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2012 License Renewal Fee and Non Compliance of the 2011 CPE requirement:

Paul Bibler  
G. Keith Day  
David Maatallah  
Stacy Roeder  
Timothy Taylor  
Lawrence Wolfe

**Ricardo Gonzalez, CPA- 3591** was disciplined by the Board at its meeting on September 19, 2012. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that indicates Mr. Gonzalez shall receive a formal letter of reprimand. The discipline was based on complaint information indicating a violation had occurred of § 10.31 of Circular 230 issued by the Internal Revenue Service. No other action was taken by the Board on the remaining complaint allegations based on the Board's investigation the allegations could not be substantiated. The Decision will be published in accordance with NAC 628.450.



# CPA Certificates Issued

*DURING THE PERIOD OF NOVEMBER 2011 THROUGH OCTOBER 2012 THE FOLLOWING CPA CERTIFICATES WERE ISSUED:*

<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>	<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>	<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>
Abdelnour	Nicholas		Gervie	Mary	L	Neff	Angela	K
Agrario	Alexia		Go	Angela	Kanya	Nelson	Elisabeth	A
Aiyuk	Mukwel	E	Goertz	Kenneth	G	Oliver	Kristen	Nicole
Ayarbe	Jeong	Hwa	Goldman	Alan	Michael	Olsen	Suzanne	Michelle
Banka	Jack	Paul	Gonzalez	Angelique	C.	Olsen	Sayaka	
Barney	Jason	William	Gordon	Laura	Kikawa	Orlina	Michelle	A
Bauduin	Valery	B	Goslin	Bryan	J	Orton	Randall	A
Bencivenga	Marc	D	Grigsby	Charles	O	Ozuna	Anthony	Lucas
Bencivenga	Melissa	M	Haralson	Curt	L	Pace	Ashley	Ann
Bernstein	Alan	J	Hardy	Dane	Phillip	Pack	Travis	Eldon
Bowman	Matthew	Robert	Heaps	Mark	B	Page	Melissa	Rene
Boyd	Chad	L	Hevrdejs	Patricia	A	Perkins	Paul	William
Bradley	Cari	Anne	Hoernicke	Diana	H	Peterson	Bart	James
Brumley	Jack	Warren	Holdaway	Joelee		Piparo	Larry	Edward
Brunner	Evelyn	S	Hopper	John	Steven	Prasad	Rashmi	Hema
Burke	Margaret	Cam	Howe	Milas	Brett	Prisbrey	Tyler	D
Cardinal	Sophia	Catherine Raphael	Huffman	Mary	Jennifer	Quiroz	Mary Rose	S.
Carrera	Daniel		Ip	Henry	W	Rands	Jana	B
Carter	Ashlee	R	Jackson	Trent	Allen	Rheaume	Elena	
Christensen	Darin		Jennings	Crystal	Jean	Rich	Thomas	L
Cirricione	Emily	E	Jensen	Caleb	Shane	Ross	Stacy	E
Clayton	Marc	Anthony	Johnson	Beau	D	Roy	Charlie	Byron
Cohen	Jessica	Webster	Jones	Dustin	Lynn	Rudenko	Tom	
Cole Jr.	William	H	Khan	Tamsila		Saylor	William	Joseph
Colonna	James	Pat	Kobelnik	Jacqueline	R	Schanel	Fornia	Vyi
Cossio	Valerie		Lamb	Christopher	M	Schmalz	Neil	Jonathan
Curtis	Keith	Kaleopono	Lancaster	Kathryn	L	Snow	Corry	Lawrence
Deane	April		Larson	Dennis	T	Spiegel	Justin	Bernard
Dominguez	Asta		Lear	Valerie	Monea	Spooner	Steven	Douglas
Downer	Timothy	Cedric	Leblanc	Rusty	Andrew	Stamberger	Gregory	R.
Ducker	Jeffrey	L	Lervold	Jill	A	Sutton	Milah	G
Eggers	Allen	B	Londot	Elizabeth	Ann	Ting	Jenny	
Enochs	Katie	A	Mabry	Jeffrey	W	Tracy	Katherine	Loosbroock
Farnady	Genevieve	Lynn	Magee	Peter	J	Transue	Julie	I
Farooq	Muhammad		Mandell	Peter	M	Transue	Todd	N
Feldman	Steven	S	Marshall	Robert	L	Urquhart	Daniel	
Fernandez	Candido		Matthew	Jacqueline	Frances	Walker	David	Tyson
Fielder	Sherrin	L	Matthew	Stephen	Joseph	Warnick	Rebecca	Ann
Flickinger	Jacquelyn	S	Mault	Christine	K	Withaeger II	Ronald	Norbert
Friedman	David	G	May	Mark	Alan	Woolley	Colleen	Elizabeth
Frost	Carolee	T	Mears	Jonathan	D	Yardley	Kristin	Eileen
Gagnon	Donna	M	Milner	Thomas	Jeffrey	Ybarra	Lisa	Marie
			Montgomery	Megan	Kathleen	Zhang	Jing	

# BOARD CALENDAR



## BOARD MEETING DATES & LOCATIONS

January 15, 2013	Tuesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
March 19, 2013	Tuesday	First Independent Bank 5335 Kietzke Lane, 2nd Floor Reno NV 89511
May 14, 2013	Tuesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
July 23, 2013	Tuesday	First Independent Bank 5335 Kietzke Lane, 2nd Floor Reno NV 89511
September 17, 2013	Tuesday	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
November 19, 2013	Tuesday	First Independent Bank 5335 Kietzke Lane, 2nd Floor Reno NV 89511

## NASBA CONFERENCES - 2013

March 3 - 6, 2013	Executive Director	Tucson, AZ
June 5 - 7, 2013	Regional Conference	New Orleans, LA
October 27 - 30, 2013	Annual Conference	Maui, HI



## STATE RECOGNIZED HOLIDAYS - 2013

New Year's Day	January 1	Monday
Martin Luther King Day	January 21	Monday
President's Day	February 18	Monday
Memorial Day	May 27	Monday
Independence Day	July 4	Thursday
Labor Day	September 2	Monday
Nevada Day	October 25	Friday
Veteran's Day	November 11	Monday
Thanksgiving	November 28 & 29	Thurs/Friday
Christmas Day	December 25	Wednesday

*Making Nevada a Better Place to Do Business*

# Nevada Board of Accountancy Participating in National CPA Database

In an effort to increase the level of service for its constituents, the Nevada Board of Accountancy has elected to participate in CPAVerify.

## WHAT IS CPAVERIFY?

CPAVerify is a national database of CPAs, developed in a joint effort with state boards of accountancy and the National Association of State Boards of Accountancy (NASBA). It was designed as an outward-facing version of an internal CPA database that has been in operation by NASBA for many years and only available for use by authorized State Board personnel.

In its initial launch in October 2011, CPAVerify included licensee data for 22 states. Additional states are being added until all 55 U.S. CPA licensing jurisdictions are included.

## HOW DOES IT WORK?

The Nevada Board of Accountancy populates the database with official regulatory CPA data on a regular schedule. In most cases, NASBA receives this data from State Boards on a daily basis.

## HOW CAN CPAVERIFY BENEFIT ME?

CPAVerify is an online reporting tool providing individuals and organizations with a centralized way to conveniently and reliably research the official license status of a CPA across multiple states without the need for conducting a search of each state board website individually. It is free to the public, and very easy to use.

To learn more about CPAVerify or to conduct your own search, visit [www.CPAverify.org](http://www.CPAverify.org).



# 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)

