



NEVADA STATE BOARD OF ACCOUNTANCY

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DATE: July 18, 2003

TO: Lorne J. Malkiewich, Director
Legislative Counsel Bureau

FROM: Johanna Bravo, Executive Director

SUBJECT: Occupational Licensing Board –
Quarterly Report of Disciplinary Actions (NRS 622.100)

Revocations **Board Action July 16, 2003**

Erin N. Funston	CPA 2527	Bryan J. Merryman	CPA 1538
Edward N. Hussman	CPA 3027	Mitchell J. Robins	CPA 1827R
Homer L. Koliba	CPA 662	Michael S. Shapiro	CPA 2597R
Dennis W. McGee	CPA 1717R	Anne M. Steward	CPA 2731
Carey P. Means	CPA 3228		

Violation: NRS 628.390 1(c)(d)
NAC 628.210 and 628.250

Failure to renew annual permit to practice and failure to obtain continuing education hours for the years 2001 and 2002.

James R. Bonzo, CPA 813 **Board Action May 21, 2003**

Violation: NRS 628.390 1(d) & (j)
NAC 628.500 Code of Professional Conduct - Rules 201, 202, 203 & 501

Disciplinary action initiated based on client services with respect to financial statements requiring "Yellow Book" compliance and licensee's failure to comply with "Yellow Book" OMB Circular A-133 in respect to the financial statements prepared.

Stipulated Agreement: Provisions include a Letter of Reprimand, Pre-release review of any Audits, Reviews or Compilations performed, 16 hours of continuing education in Audit, Review and Compilation with a minimum 12 of the 16 hours in "Yellow Book". Licensee must reimburse attorney's fees of \$600 and pay a civil penalty of \$200.

**Violation NRS 628.390 (1)(d) and (j)
 NAC 628.500 Code of Professional Conduct - Rules 201A and 501**

Disciplinary action initiated based on complaint by client that Mr. Hendrix failed to perform work that he had agreed to perform, failure to reconstruct and prepare 1120 tax return for 2000, and failure to prepare 2001 general ledger and to file necessary reports.

Stipulated Agreement: Stayed revocation and one year probation. Provisions of probation include a formal letter of reprimand, no other material complaints that affect licensee's competence as a CPA are filed during the probationary period, reimburse the board for attorney's fees of \$500.00, and pay a civil penalty of \$1000.00.