



# NEVADA STATE BOARD OF ACCOUNTANCY

1325 AIRMOTIVE WAY, SUITE 220, RENO, NEVADA 89502 · 775-786-0231 FAX 775-786-0234

EXECUTIVE DIRECTOR  
VIKI A. WINDFELDT

## MEMBERS

HARRY O. PARSONS, CPA  
PRESIDENT  
SHARON J. MCNAIR, CPA  
SECRETARY-TREASURER  
BONNIE M. HOULDSWORTH, CPA  
CHARLES A. MORRISON, CPA  
RAJA MOUREY, MBA  
PATRICK M. THORNE, CPA  
KATHY L. ZELLER, CPA

DATE: July 20, 2005  
TO: Lorne J. Malkiewich, Director  
Legislative Counsel Bureau  
FROM: Viki Windfeldt, Executive Director  
SUBJECT: Occupational Licensing Board –  
Quarterly Report of Disciplinary Actions (NRS 622.100)

**Revocations** **Board Action May 20, 2005**

---

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

Disciplinary Hearings took place on April 28, 2005 at the board's office. Board Approved the Hearing Officer's recommendation to revoke the CPA Certificates of the following individuals for failure to renew their annual permit to practice and failure to obtain the continuing education hours required:

Jeffrey Heath	Thomas Kearin	Robert Kittredge	Lawson Peters
Harold Snyder	David Steffey		

Motion was made, seconded and carried to dismiss the prior disciplinary formal complaints issued against the following individuals based on the voluntary surrender of their CPA Certificates:

Cathy Jensen	Albert Kayal	Thomas Murphy	Christopher Thompson	Kimberly Nunley
--------------	--------------	---------------	----------------------	-----------------

Motion was made, seconded and carried to dismiss the prior disciplinary formal complaints issued against the following individuals based on compliance:

Kevin Berge	Richard Gallagher	Rafael Herrera	Lori Hoover
Robert Mohler	Norman Richardson	Erik Sandhu	Christine Vear
James Young	Bruce Hendrix	Frank Boers	Jackie Royle

**Russell Charlebois, CPA 595R** **Board Action May 20, 2005**

---

Violation NRS 628.390(1)(c)(d)(j)  
NAC 628.500  
Rule 501 Code of Professional Conduct

Disciplinary action initiated based on information received alleging that Mr. Charlebois took client funds for his own personal use, improperly handled clients' funds and improperly invested clients' funds. In addition, Mr. Charlebois made fraudulent misrepresentations to his clients in respect to the investment of funds.

Disciplinary Hearing Scheduled for July 15, 2005 and continued to November 18, 2005

Violation        NRS 628.390(b)(d)(j)  
                      NAC 628.500  
                      Rules 102 & 501 Code of Professional Conduct

Disciplinary action initiated based on complaint information received that Mr. Chavez improperly engaged in the representation of a client in a divorce matter after being notified of the complainants objection, resulting in a conflict of interest to the complainant. Mr. Chavez engaged in conduct discreditable to the profession by making improper statements concerning the complainant. Mr. Chavez disclosed client information without authorization from his client and/or former client.

Disciplinary Hearing Scheduled for July 15, 2005 and continued to September 16, 2005.

Violation:        NRS 628.390(1)(b)(d)(h) and (j)  
                      NAC 628.500  
                      Rules 202, 203 and 501 of the Code of Professional Conduct.

Disciplinary action initiated based on information received of an Order Making Findings and Imposing Remedial Sanctions by Default was issued to Mr. Barlow by the U.S. Securities and Exchange Commission (SEC) which determined that Mr. Barlow engaged in improper conduct as his employers President, Chief Accounting Officer, and as a Director The SEC has denied Mr. Barlow the privilege of appearing and practicing before the SEC as an accountant permanently. In addition, the Board was informed that Mr. Barlow, under threat of disciplinary action, surrendered his Utah CPA Certificate based on his failure to disclose the order and action taken by the SEC to the Utah Board of Accountancy. The Utah board has denied Mr. Barlow's right to practice for a period of two years. The Board was also informed that the Arizona Board of Accountancy issued a post-hearing order revoking Mr. Barlow's Arizona CPA certificate and therefore denying Mr. Barlow the right to practice for a period of five years.

Disciplinary Hearing Scheduled for July 15, 2005 has been continued to September 16, 2005.

Violation:        NRS 628.390(1)(d) and (j)  
                      NAC 628.500  
                      Rules 201(a) and 501 of the Code of Professional Conduct.

Disciplinary action initiated based on the board receiving 6 complaints against Ms. Eisenberg all alleging the same; client retention of records, failure to complete engagement and failure to communicate with client. Based on Ms. Eisenberg's failure to respond to the Board in connection with the complaints the Board filed a formal complaint with a full Board hearing.

**Susan Eisenberg Con't**

January 28, 2005 Hearing Decision: Ms. Eisenberg was formally reprimanded under a Board decision that revoked the CPA Certificate, stayed the revocation and placed Ms. Eisenberg on 3 years probation. The Findings of Fact, Conclusions of Law and Decision entered by the board on 1/28/2005 was based on evidence provided that Ms. Eisenberg failed to properly communicate with clients, failed to complete engagements, and improperly handled a corporate filing to the detriment of the client. Under the provisions of the board's decision Ms. Eisenberg is required to obtain 16 hours of CPE in 2005 in the area of practice management through a course offered by the AICPA, or an equivalent course to be approved by the board and shall be a live course rather than self study. The 16 hours is in addition to the 2-year requirement of 80 hours. Ms. Eisenberg must pay a fine of \$2500 and compensate the Board for its attorney's fees and costs of \$1000 within 30 days of the decision.

July 15, 2005 Complaint and Order to Show Cause sent to Ms. Eisenberg based on information received that Ms. Eisenberg continues to engage in improper conduct by failing to communicate with clients, retention of client records and failure to complete engagement work. Ms. Eisenberg's conduct is a direct violation of the terms of her probation.

Disciplinary Hearing Scheduled for September 16, 2005

**Jack Marcarelli, CPA 1675**

**Board Action July 15, 2005**

Violation: NRS 628.390(c)(d) and (j)  
NAC 628.500  
Rules 102 and 201 (a)(b)(d) of the Code of Professional Conduct

Disciplinary action initiated based on complaints received indicating Mr. Marcarelli's unprofessional conduct toward his clients and failure to properly communicate with clients. Mr. Marcarelli did not exercise due professional care in the performance of services to his clients.

Hearing Decision: The Findings of Fact, Conclusions of Law and Decision entered by the board on July 15, 2005 was based on testimony provided that Mr. Marcarelli did fail to communicate with his clients and in his communication acted improperly in such a manner as to be discreditable to the profession of Public Accounting. Under the provisions of the board's decision, Mr. Marcarelli is required to complete two CPE courses in the areas of communications with clients and client relationships by December 31, 2006. Evidence of completion of the CPE courses must be provided to the Board by January 31, 2007. Mr. Marcarelli must pay a fine of \$1500 and compensate the Board for its attorney's fees and costs of \$1000 within 90 days of the decision. The decision will be published in accordance with NAC 628.450.

**Louis Musso, CPA 408**

**Board Action July 15, 2005**

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

Disciplinary action initiated based on Mr. Musso's failure to respond to the Board's request for evidence of completion for continuing education hours claimed for 2004. Further contact with Mr. Musso indicates that he has failed to complete the required number of CPE for 2004 and therefore falsified his license renewal.

Disciplinary Hearing Scheduled for September 16, 2005

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

Disciplinary action initiated based on Ms. Schmitt's failure to respond to the Board's request for evidence of completion for continuing education hours claimed for 2003 and 2004. Further contact with Ms. Schmitt indicates that she failed to complete the required number of CPE for 2004 and therefore falsified her license renewal.

Disciplinary Hearing Scheduled for November 18, 2005