



NEVADA STATE BOARD OF ACCOUNTANCY

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DATE July 11, 2007
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)

**PLEASE BE ADVISED THE FOLLOWING REPORT REPRESENTS DISCIPLINARY ACTION
TAKEN DURING THE FOLLOWING QUARTER:
APRIL – JUNE 2007**

Louis Musso, CPA 0408

Board Action May 18, 2007

Violation NRS 628.380, 628.385, 628.386, 628.390(1)(c)(d), 628.490 and 628.540
NAC 628.210 and 628.250

Disciplinary action initiated based on the following violation: (1) failure for failure to obtain a permit to practice for 2007 that includes submission of the license renewal fee and furnish evidence of compliance with the CPE requirements for 2006.

Disciplinary Hearing held before Hearing Officer May 3, 2007. Board decision was made on May 18, 2007 to revoke the CPA Certificate of Mr. Musso.

J. Glen Sanford, CPA 0189R

Board Action May 18, 2007

Violation NRS 628.380, 628.385, 628.386, 628.460, 628.490, 628.540, 628.390(1)(c)(d)(i)
NAC 628.110(3), 628.190, and 628.210.

Disciplinary action initiated based on notification that Mr. Sanford was practicing public accounting without an active license. The Board approved a request for Inactive Status of Mr. Sanford's CPA Certificate on July 1, 1995. The approval was granted to Mr. Sanford based on his meeting the requirements for Inactive Status and his statement that he was going on a three year church mission. In November 2006, Mr. Sanford's office contacted the Board to attempt renewal of Mr. Sanford's license. Board office determined that Mr. Sanford could not renew his license as he had not been reinstated to active status. During the May 18, 2007 hearing, Mr. Sanford testified that since 1999 he had been engaged in the practice of public accounting which included review of audit work papers, preparation of financial statements and federal income tax returns. Mr. Sanford testified that he was surprised to learn his license had not been reinstated and assumed his office had taken care of renewing his license.

It was the decision of the Board to reinstate the CPA Certificate of Mr. Sanford based on his compliance with the following provisions: (1) Mr. Sanford shall pay the annual permit fee and late penalties for the years 1999 through 2006 in the amount of \$1,850 within 30 days; (2) Mr. Sanford shall compensate the Board for its attorneys' fees and costs incurred in the matter of \$1,777.50 within 30 days; (3) Mr. Sanford shall pay an administrative fine of \$2,400 imposed pursuant to NRS 628.390(3) representing \$300 per year from 1999 – 2006 that a license was not obtained; (4) Mr. Sanford shall provide evidence to the Board of compliance with the continuing education requirements for 1999 – 2006, evidence has been provided to the Board; (5) the decision will be published in accordance with NAC 628.450. Mr. Sanford's conduct violated Nevada Revised Statutes