



NEVADA STATE BOARD OF ACCOUNTANCY

200 SOUTH VIRGINIA STREET, SUITE 670, RENO, NEVADA 89501 • 775-786-0231 FAX 775-786-0234

EXECUTIVE DIRECTOR
N. JOHANNA BRAVO

MEMBERS

SYDNEY H. WICKLIFFE, CPA, PRESIDENT
MICHAEL J. SMALL, CPA,
SECRETARY-TREASURER
KARL M. BRUNNER, CPA
RAJA MOUREY, MBA
DONALD L. MUCKEL, CPA
RONALD L. SMITH, CPA
DAVID W. TURNER, CPA

DATE: November 2, 2001

TO: Lorne J. Malkiewich, Director
Legislative Counsel Bureau

FROM: Johanna Bravo, Executive Director

SUBJECT: Occupational Licensing Board –
Quarterly Report of Disciplinary Actions (Senate Bill 420)

<u>Revocation</u>	<u>Board Action 7/18/01</u>	<u>Decision Entered 8/1/01</u>
David W. Barr	CPA 2070R Laura Bunch	CPA 2394
Jeffrey Dahl	CPA 1254 Gary Farnsworth	CPA 3293
Tristan C. Kaatze	CPA 3224 Lynne M. Kindle	CPA 3239
Ina J. Levitzky	CPA 3204 Gregory F. Moser	CPA 2826
James P. Pace	CPA 1542 S. Gordon Simmonds	CPA 1649
Gregory R. Stamberger	CPA 2942 Mark J. Thompson	CPA 2278
William Woodring	CPA 3372R	

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

Failure to renew annual permit to practice and failure to obtain continuing education hours for 1999 & 2000.

Hearing Decision: Revocation

<u>Jamie Cook, CPA 1996</u>	<u>Board Action 7/18/01</u>	<u>Decision Entered 8/1/01</u>
-----------------------------	-----------------------------	--------------------------------

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

Failure to provide continuing hours for the year 2000 which placed him in violation of the continuing education requirement for the two year period.

Hearing Decision

Probation. Provisions: Complete and document continuing education hours to satisfy shortage for 2000 by August 31, 2001, complete and document continuing education hours due for 2001 by January 31, 2001, reimburse attorney's fees and costs, \$300.00 penalty.

Letha A. Rupert, CPA 1737R Board Action 7/18/01 Decision Entered 8/1/01

Violation of NRS 628.390-1(d)(j)

 NAC 628.500; Rules of Professional Conduct-Rules 2.01A & 5.01

Accepted an engagement she did not complete and failed to communicate with client.

Stipulated Agreement

Provisions: Letter of Reprimand, reimburse attorney's fees, \$250.00 fine.

Recommendation that licensee provide an engagement letter for each client.

Lowell M. Black, CPA #1995 Board Action 8/29/01 Decision Entered 8/29/01

Violation of NRS 628.390-1(d)

 NAC 628.500; Rules of Professional Conduct-Rule 2.01 B & C

Failed to exercise due professional care and to adequately plan and supervise the performance of professional services.

Stipulated Agreement

Provisions: Letter of Reprimand, must enter into engagement letter with each client for which attest services are to be provided, reimburse attorney's fees, \$250.00 fine.

S. Gordon Simmonds, CPA #1649 Board Action 8/29/01 Decision Entered 9/12/01

Hearing held in response to Mr. Simmonds request to reinstate his CPA Certificate #1649 following revocation decision entered 8/1/01.

Hearing Decision

Revocation action to be rescinded subject to following provisions: Document completion of continuing education hours for the year 2000, reimburse board for attorney's fees and costs and pay a \$100.00 fine from previous revocation action by August 31, 2001, reimburse board for attorney's fees and costs of current hearing. Failure to comply with provisions will result in immediate reinstatement of revocation decision without further action by the board.

Martin W. Carraher, CPA 3645 Board Action 8/29/01 Decision Entered 9/12/01

Hearing held in response to Mr. Carraher's request to be relicensed following revocation of previous Nevada CPA Certificate #704 on 9/11/90.

Hearing Decision

Re-license subject to terms of a two year probationary period. Provisions include submission of a pre-release review of any partnership returns prepared, payment of attorney's fees and the \$1,000.00 fine assessed in 1990 Decision, submission of backup documentation for 80 hours of continuing education completed in the 12 months prior to the current application including evidence of completion of an exam in the Rules of Professional Ethics.

Catherine Sourk, CPA 846

Board Action 10/3/01 Decision Entered 10/12/01

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

Failure to obtain required continuing education hours for 1999 and 2000.

Hearing Decision

Revocation. Revocation stayed subject to following provisions: Document completion of continuing education hours to satisfy shortage by November 30, 2001, document completion of continuing education required for 2001 by January 31, 2002, pay \$300.00 administrative fine assessed by the board and reimburse board for attorney's fees and costs within 30 days of decision. Failure to comply with provisions will result in immediate revocation of CPA certificate without further board action.