NEVADA STATE BOARD OF ACCOUNTANCY
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DATE: October 10, 2002

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)

Revocation **Board Action: 5/15/02**

Kenneth Delyser	**CPA 2790**	**Angela a. Mancuso**	**CPA 2235**
Lynn E. Garza	**CPA 2042R**	**Douglas L. Rex**	**CPA 2159R**
Sheri R. Green	**CPA 3023R**	**Ezzie B. Rooks**	**CPA 2727**
Karl F. Gunther, Jr.	**CPA 1940**	**Robert E. Stovak**	**CPA 638**
Den E. Hood	**CPA 3169R**	**Rudolph Van Daalen Wetters**	**CPA 3509R**
Deborah L. Liston	**CPA 2997**	**Kevin P. Wallace**	**CPA 2568R**
Cecelia Macvittie	**CPA 3325R**	**Todd B. Wittman**	**CPA 2436**

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 2000 and 2001.

Hearing Decision: Revocation

Daniel Scarberry, CPA 3080R **Board Action: 5/15/02**

Violation: NRS 628.390 1(d)(j)
NAC 628.500; Rules of Professional Conduct 501
Failure to communicate with his client, retention of client records and failure to prepare and file Form 990 for the client after representing he would do so.

Hearing Decision: Revocation

Stanley A. Rahn, CPA 498 **Board Action: 5/15/02**

Violation: NRS 628.390 1(c)(d)
NAC 628.210 & 628.250
Failure to obtain an annual permit to practice for 2002 and failure to provide evidence of continuing education for 2001.

Hearing Decision:

Immediately pay outstanding license fee and late penalty due for 2002. Obtain 2001 continuing education by June 30, 2002. No further penalties or attorney's fees assessed based on financial hardship.

Edward F. Halstead, CPA 1967R **Board Action: 5/15/02**

Violation: NRS 628.390 1(c)(d)(j)
NAC 628.500; Rules of Professional Conduct 501 and 502.
Failure to review and insure billings for services rendered were correct, and practice under an unregistered firm name.

Hearing Decision:
Formal letter of reprimand, pay a $100 fine and reimburse attorney's fees and hearing costs in the amount of $1,171.25.

Gala J. Fort, CPA 1882R **Board Action: 7/17/02**

Violation: NRS 628.390 1(c)(d)(j)
Failure to obtain annual permit to practice for 2002 and failure to pay attorney's fees of $400 assessed as a condition to dismissal of previous complaint.

Hearing Decision: Probation
One year probation requiring reimbursement of attorney's fees $400 in addition to attorney's fees and hearing costs of $375 for current hearing within the next 12 months.

Paul Healey, CPA 2443R **Board Action: 9/18/02**

Violation: NRS 628.390 1 (b) (j)
Disciplinary action initiated based on Judgment of the Securities and Exchange Commission with respect to insider trading. As a result of the Judgment Mr. Healey entered into a Consent Order permanently enjoining him from violating Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 there under, and paying disgorgement, interest and penalties of $24,477.51.

Stipulated Agreement: Probation
Formal letter of reprimand and two years probation. Payment of a civil penalty of $1,000 and reimburse attorney's fees of $250.

John P. Hickman, CPA 3042 **Board Action: 9/18/02**

Violation: NRS 628.390 1(c)(d)
NAC 628.210 & 628.250
Failure to obtain required continuing education hours for 2000 and 2001.

Stipulated Agreement:
Extension granted to complete continuing education. Pay attorney's fees of $175. Provision for immediate revocation if time deadlines are not met.

David Ernest Nicolay **Board Action: 9/18/02**

Mr. Nicolay was requesting licensure following a voluntary surrender of his CPA Certificate #2061 in September 1997 while under pending disciplinary action.

Hearing Decision:
Application will be approved if Mr. Nicolay (1) Provides continuing education with backup documentation (2) proof of completion of an Ethics Exam (3) pay all applicable licensing fees and (4) reimburse board attorney's fees $200.

Lawson Peters, Jr., CPA 3483R **Board Action: 9/18/02**

Violation: NRS 628.390 1(c)(d)(j)
NAC 628.500; Rules of Professional Conduct - Rule 502
False & Misleading Advertising.

Stipulated Agreement: Probation
Letter of reprimand. Probation-1year. Provisions: Cease & desist from misleading and false advertising; $1,000 fine; reimburse attorneys' fees $1,200.