



NEVADA STATE BOARD OF ACCOUNTANCY

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

EXECUTIVE DIRECTOR
N. JOHANNA BRAVO

MEMBERS

BONNIE M. HOULDSWORTH, CPA
PRESIDENT
HARRY O. PARSONS, CPA
SECRETARY-TREASURER
BRUCE W. GAMETT, CPA
SHARON J. MCNAIR, CPA
CHARLES A. MORRISON, CPA
RAJA MOUREY, MBA
SYDNEY H. WICKLIFFE, CPA

DATE: October 15, 2003

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)

W. Dale McGhie CPA 432

Board Action September 17, 2003

Violation NRS 628.390 (1)(c)(d) and (h)
NAC 628.500 Code of Professional Conduct - Rules 201 and 203

Disciplinary action initiated based on judgment of the Securities and Exchange Commission with respect to prepared financial statements. As a result of the judgment Mr. McGhie is precluded from practicing before the SEC. According to the judgment Mr. McGhie departed from GAAS and GAAP in accordance with AICPA standards.

Hearing Decision: Stayed revocation and 5 year probation. Provisions of probation include no audits and reviews during probationary period; Audits and reviews performed after 5 year probation will be on a pre-release review by an independent CPA; complete 24 hours of continuing professional education within the subject area of audit, review and compilation; reimburse the board for attorney's fees and costs, and pay a civil penalty of \$1000.00.

Sandra J. Carleton, CPA 1867

Board Action September 17, 2003

Violation NRS 628.385 and 628.386
NAC 628.210 and 628.250

Disciplinary action initiated based on licensee failure to obtain the required number of continuing education hours for 2002 within the appropriate calendar year.

Hearing Decision: Payment of an administrative penalty of \$500.00 over a ten month period at a rate of \$50.00 per month.

Violation **NRS 628.380**

Disciplinary action initiated based on licensee failure to obtain an annual permit to practice for 2003 as required.

Hearing Decision: Payment of attorney's fees and costs of \$300 in connection with the initial complaint and additionally assessed attorney's fees of \$250 and the court reporter costs in connection with the hearing. Licensee must pay within 60 days of the date of decision.

Violation **NAC 628.250 and 628.210**

Disciplinary action initiated based on licensee failure to obtain the required number of continuing education hours for 2002 within the appropriate calendar year.

Hearing Decision: Stayed revocation with the following provisions: Payment of an administrative penalty of \$750 and a civil penalty of \$250, Attorney's fees and costs of \$600 and the court reporter fee associated with the hearing within 30 days of the decision; obtain 40 hours of continuing education to apply toward the 2002 requirement and 22 hours to apply toward the 2003 requirement by December 31, 2003.

Violation **NRS 628.380**
 NAC 628.250 and 628.210

Disciplinary action initiated based on licensee failure to obtain an annual permit to practice for 2003 and failure to obtain the required number of continuing education hours for 2002 within the appropriate calendar year.

Hearing Decision: **Revocation**