



NEVADA STATE BOARD OF ACCOUNTANCY

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DATE: October 13, 2004
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)

Shawn A. Morrow CPA 3409 Board Action September 22, 2004

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 the years 2002 and 2003 within the time frame of the board's administrative CPE complaint procedure and Mr. Morrow's failure to communicate with the Board.

Hearing Decision: Revocation of Shawn A. Morrow, CPA Certificate No. 3409

William T. LeClair, CPA 3324R Board Action September 22, 2004

Violation NRS 628.385, 628.386, 628.390(1)(a)(c)(d).
NAC 628.210 and 628.250

Disciplinary action initiated based on Mr. LeClair submitting his 2004 Annual License Renewal that included 2003 continuing education hours that had not been completed. Mr. LeClair's failure to obtain the required number of continuing education hours was identified during the board's random CPE documentation audit.

Hearing Decision: As provided within the Findings of Fact, Conclusions of Law and Decision entered September 22, 2004. Provisions include a letter of reprimand, and that Mr. LeClair pay a penalty of \$750 for the late filing of his continuing education, an additional penalty of \$750 for misrepresenting information on his annual renewal form and compensate the board for its attorneys fees incurred of \$800 and the court reporter fees incurred of \$151.50. Mr. LeClair shall pay a total of \$2,451.50 within 30 days of the decision. Failure to pay the required fees will result in the revocation of his CPA certificate No. 3324R.

Violation NRS 628.390(1)(b)(g)(j)

Disciplinary action initiated based on information that Mr. Back relinquished his Arizona Board of Accountancy CPA Certificate in lieu of disciplinary action pending against him. As provided in the Arizona Findings of Fact and Conclusions of Law, Mr. Back embezzled money from his firm KPMG.

Formal Disciplinary Complaint was filed against Mr. Back in Nevada based on his actions in Arizona. August 30, 2004 Mr. Back Voluntarily Surrendered his CPA Certificate No 1785R under threat of disciplinary action.