



NEVADA STATE BOARD OF ACCOUNTANCY

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February 14, 2005

Lorne J. Malkiewich, Director
Legislative Counsel Bureau

FROM: Viki Windfeldt, Executive Director

SUBJECT: Occupational Licensing Board –
Quarterly Report of Disciplinary Actions (NRS 622.100)

Kimberly Dornberger, CPA 2270

Board Action November 17, 2004

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

Disciplinary action initiated based on Ms. Dornberger submitting his 2004 Annual License Renewal that included 2003 continuing education hours that had not been completed. Ms. Dornberger'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 November 17, 2004. Provisions include the following: to revoke the CPA Certificate of Kimberly Dornberger, stay the revocation, and apply the following: (1) Certificate is placed on three year probation; (2) Backup documentation of the continuing education hours claimed must be provided with the annual license renewal; (3) completion of an ethics course each year; (4) Provide medical evidence of health issues (5) payment of a civil penalty in the amount of \$1,500 within 30 days of the decision and; (6) compensate the board for attorney's fees of \$800 plus hearing costs incurred within 30 days of the decision. Ms. Dornberger shall receive a formal letter of reprimand and the decision will be published in accordance with NAC 628.280.

Robert W. Foster, CPA 0328

Board Action November 17, 2004

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

Disciplinary action initiated based on Mr. Foster's inability to provide appropriate documentation that verifies the continuing education he submitted on his 2003 and 2004 Annual License Renewal was actually completed. Mr. Foster's failure to provide appropriate documentation for the required 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 November 17, 2004. Provisions include the following (1) Mr. Foster must provide within 30 days of the decision, written verification from Frontier Enterprises and/or Versys of the purchase date of the computer system, the dates of installation of the system and updates, and the fact that training was provided by Versys and attended by Mr. Foster; (2) compensate the board for attorney's fees of \$800 plus hearing costs incurred within 30 days of the decision. The decision will be published in accordance with NAC 628.280.

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

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.

Board Action:

Revoke the CPA Certificate of William T. LeClair for non-compliance of the provisions within the hearing decision of September 22, 2004 for violation of the continuing education requirements. Mr. LeClair was required to pay attorney's fees and costs in connection with the disciplinary hearing as well as continuing education penalties totaling \$2,451.30 within 30 days of the decision. Board staff was directed to notify the Minnesota Board of Accountancy of the final decision.

Michael Pollard, CPA 0340 and Pringle & Pollard LLC

Board Action November 17, 2004

Violation: NRS 628.390 (1)(d)(j)
NAC 628.500 and Code of Professional Conduct Rule 202

Disciplinary action initiated based on Mr. Pollard's, of Pringle & Pollard, failure to provide the work papers for the 2001-2002 audit performed, and assertions of the misclassification and/or inability to verify a discrepancy in the 2001-2002 audit. As provided within the OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations the firm is required to maintain all work papers. Pringle & Pollard's conduct was discreditable to the profession by failing to comply with the standards promulgated for governmental audits.

Hearing Decision: As provided within the Findings of Fact, Conclusions of Law and Decision entered November 17, 2004. Provisions include the following (1) Pringle & Pollard LLC shall work with the Storey County School District, Department of Taxation, and State of Nevada to clear up the discrepancy on the 2001/2002 audit as prepared by Pringle & Pollard LLC; (2) Work shall be performed within 90 days of the decision; (3) Report of the resolution shall be provided to the board within 30 days after the completion of the work performed; (4) payment of a civil penalty in the amount of \$1,000 within 30 days of the decision and; (5) compensate the board for attorney's fees of \$800 plus hearing costs incurred within 30 days of the decision. Pringle & Pollard LLC shall receive a formal letter of reprimand and the decision will be published in accordance with NAC 628.280.