



# NEVADA STATE BOARD OF ACCOUNTANCY

325 AIRMOTIVE WAY, SUITE 220, RENO, NEVADA, 89502 • 775-786-0231 FAX 775-786-0234

EXECUTIVE DIRECTOR  
VIKI A. WINDFELDT

## MEMBERS

KATHY L. ZELLER, CPA  
PRESIDENT  
CHARLES A. MORRISON, CPA  
SECRETARY-TREASURER  
BONNIE M. HOULDSWORTH, CPA  
SHARON J. McNAIR, CPA  
HARRY O. PARSONS, CPA  
PATRICK M. THORNE, CPA  
KAREN E. WILKES

DATE: April 24, 2007  
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)

**PLEASE BE ADVISED THE FOLLOWING REPORT REPRESENTS DISCIPLINARY ACTION  
TAKEN DURING THE FOLLOWING QUARTERS:  
OCTOBER 2005 – DECEMBER 2006  
JANUARY – MARCH 2007**

Melissa Kay, CPA 3793

Board Action November 17, 2006

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

Disciplinary action initiated based on the following violations: (1) failure to respond to the Board's request for CPE Documentation Audit compliance for the continuing education reporting years 2004 and 2005.

Disciplinary Hearing held before Hearing Officer November 13, 2006. Board decision was made on November 17, 2006 to revoke the CPA Certificate of Ms. Kay.

Kurt Geisling, CPA 1697

Board Action November 17, 2006

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

Disciplinary action initiated based on the following violations: (1) failure to respond to the Board's request for CPE Documentation Audit compliance for the continuing education reporting years 2004 and 2005.

Disciplinary Hearing held before Hearing Officer November 13, 2006. Board decision was made on November 17, 2006 to revoke the CPA Certificate of Mr. Geisling.

Violation: NRS 628.385, 628.386, 628.390(1)(c)(d)  
NAC 628.210, 628.250 and 628.320

Disciplinary action initiated based on the following violations: (1) failure to respond to the Board's Practice Enhancement Program; and (2) failure to respond to the Board's request for CPE Documentation Audit compliance for the continuing education reporting years 2004 and 2005.

Disciplinary Hearing held before Hearing Officer November 13, 2006. Board decision was made on November 17, 2006 to revoke the CPA Certificate of Mr. Macdonald.

Violation: NRS 628.380, 628.390(1)(c)(d)(i), 628.490 and 628.540

Disciplinary action initiated based on the following violation: (1) failure to pay initial 2006 pro-rated licensure and certificate fees in the amount of \$175.

Disciplinary Hearing held November 17, 2006. Board decision was made to revoke the CPA Certificate of Ms. Mosher.

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

Disciplinary action initiated based on the following violation: (1) failure to obtain the required number of continuing education hours for 2004 and 2005.

Board decision was made on November 17, 2006 to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for Wayne Petersen. The Stipulated Agreement Provisions provide (1) Mr. Petersen shall receive a formal letter of reprimand from the Board; (2) Mr. Petersen shall complete his delinquent continuing education and provide to the Board documentation for 80 hours of continuing education for the years 2005 and 2006 by December 31, 2006; (3) Mr. Petersen will pay to the Board a civil penalty of \$1,850 within 30 days of the approval of the Stipulation; (4) Mr. Petersen will compensate the Board for its attorneys' fees incurred in the matter of \$500 within 30 days of the approval of the Stipulation; (5) Mr. Petersen will complete his required continuing education for 2007 by December 31, 2007; and (6) The decision will be published in accordance with NAC 628.280.

Violation: NRS 628.390(1)(d)  
NAC 628.500; Code of Conduct Rule 201(a)(b)(c)(d)

Disciplinary action initiated based on the following violation: (1) failure to properly communicate with clients; and (2) failure to complete engagement.

Disciplinary Hearing held November 17, 2006. Board decision was made to revoke the CPA Certificate of Ms. Regan and stay the revocation with Ms. Regan being placed on probation for a two (2) year period. After the two (2) year period, the probation shall be terminated, provided there are no other material complaints which affect Ms. Regan's competence as a CPA. Ms. Regan shall compensate the Board for its attorneys' fees incurred in the amount of \$850 within 30 days of the decision. Ms. Regan shall receive a formal letter of reprimand and the decision will be published in accordance with NAC 628.280