

Nevada State Board of Accountancy

Making Nevada a Better Place to Do Business



Fall 2010 Edition

Experience Certification Forms – Serious Business

By Board Member Glenn D. Bougie, CPA, Nevada State Board of Accountancy

I am writing this article in hope of heading off potential licensing issues for both prospective CPA's and current practitioners.

By way of background, when an applicant for a CPA license submits their application, it must be accompanied by a Certificate of Attest Experience (the "Certificate" or "Certification") signed by a currently licensed CPA. According to the Nevada Revised Statutes, the currently licensed CPA must have sufficient knowledge of the applicant's experience in order to make this certification to the Nevada State Board of Accountancy (the "Board"). When the Board considers the applicant for licensure, the Board relies totally on this Certification in granting the license.

The Board has become aware of an increasing number of such Certifications which have not been properly completed. The reasons differ, but in most cases the currently licensed CPA either did not have sufficient knowledge to actually certify to the experience of the applicant, or the currently licensed CPA certified that the applicant in fact had experience in areas that the applicant did not – for example performing confirmation work, or observation of physical inventories.

The ramifications of such situations are significant. First of all, since the Board relied on that Certification to grant the license, a determination that the Certification was not accurate will likely result in the applicant's license being revoked. In those circumstances, the applicant will likely need to obtain additional experience in the missing areas in order to re-apply for licensure. Secondly, as outlined in the Certification, which is required to be notarized, if a current CPA signs such a Certificate with either not having the knowledge necessary to form the opinions, or certifies to experience the applicant does not have, the currently licensed CPA has likely performed an act discreditable to the Profession,



and will be subject to action by the Board, including revocation of that CPA's license to practice.

The Board is becoming aware of an increasing number of these situations for a number of reasons:

- With the increasing online nature of the application and approval process, the Board has been able to increase its longstanding process of sampling applications and auditing these Certificates of Attest Experience. Through interviewing the CPA who signed the form, and reviewing the documentary support for the applicant's experience, many discrepancies are being identified.
- Complaints filed against licensees have at times identified the potential for such discrepancies, which are verified when investigated.

Continues on Page 2

In This Issue...

Experience Certification Forms –
Serious Business 1

Computer Based Exam Statistics 3

2010 Board Calendar 3

CPA Certificates Issued 4

Disciplinary Reports 7

Governor Appointed Board
Members..... 12

In Memorium 12

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**The Nevada State Board of
Accountancy Newsletter** is the
official publication of the Nevada
State Board of Accountancy.



Produced and designed by the
National Association of the State
Boards of Accountancy

Making Nevada a Better Place to Do Business

Certification Forms (continued)

- Notifications to the Board from other regulatory bodies regarding questions about the conduct or performance of licensees have at times identified the potential for such discrepancies, which are verified when investigated.
- Changes in the Peer Review Standards have also highlighted a number of such situations. The Board is becoming aware of an increasing number of situations in which a licensee or a Registered Firm have claimed exemption from Peer Review (generally because they don't perform audits) and then that licensee or a partner of the Registered Firm signs a Certification presented to the Board.



I want all potential CPA candidates to think much harder about the serious nature of this Certification and the Board's reliance on its accuracy. As a CPA submitting an application, you are primarily responsible for the accuracy of all the information being supplied to the Board. If you know you do not have certain experience that the Certificate indicates you have had, you need to get that Certificate corrected. In the future, to drive home this responsibility to potential applicants, the Board will likely also require that applicants sign the Certificate as well as the currently licensed CPA asserting to the experience. As an applicant, should you not be careful that all such information in your application is correct, you will be potentially subject to license revocation should the Board become aware that information on which it relied in granting your license was not accurate.

As a licensee, we all need to be more diligent in making sure we have sufficient knowledge to actually certify to the applicant's experience. This does not mean that the licensee who signs the Certificate has directly supervised the applicant in all the areas of experience that is being certified to by the licensee. However, it does mean that the licensee, through the systems established within the firm in which she or he is a partner, can determine that the

applicant does in fact have the experience that is being certified to. If a licensee does not take due care in determining that the applicant does in fact have the experience, that CPA is putting their license to practice in jeopardy.

The other area where a licensee needs to take care is in certifying to the Board regarding exemption from the Peer Review Statutes. While this article is primarily regarding applicant Certifications and not Peer Review, licensees must still be aware that the Board will become aware of the inaccuracy of assertions of exemption from Peer Review through this Certification audit process. When a Certification has been signed by a licensee that has claimed exemption from Peer Review, the Board will investigate those situations, and such investigations have increased considerably in the past year. Inaccurate exemption assertions would likely run the same license risks as those of signing an inaccurate Certification.

Please be advised that new Certificate of Attest Experience Forms are now available. Visit the Board's website at www.nvaccountancy.com under the forms and applications section of the website. As always, questions regarding the signing of Certifications can be directed to Board Staff, who will make all efforts to assist you with the process.

Computer Based Exam Statistics

Top Scoring Candidates

The Nevada State Board of Accountancy would like to congratulate the following Nevada exam candidates who achieved the highest scores statewide during the 2007, 2008 and 2009 year. All individuals considered were first time candidates that completed all four sections of the examination within the four windows of the calendar year. The names are listed in rank order based on the combined aggregate score of the four sections.

2007 Uniform CPA Examination

Dwayne Curtis Rennels
 Stephen Emery Massey
 Shannon Swaner
 David Gregory Infuso
 James Dwaine Nef
 David Lee Leake
 Mary Elizabeth Collins
 Wade S. Christiansen Jr.
 Brian Scott Dreeszen

2008 Uniform CPA Examination

Nathan E. Houston
 Christopher Matthew Oery
 Melinda Fekete Goff
 Brittney Nicole Boka
 Zhong Y. Li
 Margarita Vidal
 Jason Gregory Bullard
 Sonja Engeli Pippin
 Andrew Paul McMullin
 Kristin Rose Davis

2009 Uniform CPA Examination

Krystal Starr McKinney
 Ryan Ashley Aeschlimann
 Sundee Heit
 Troy Jay Cruz Taitano
 Rachel Anne Ringenbach
 Kimberly Jo Woods
 Peter Eugene Lorrington
 Docho Vladimirov Kolev
 Robert Patrick Beveridge
 David William Clark
 Gail Amy Antonio
 Brian Jay Simpson
 Wendy De La Torre



2010 Board Calendar

BOARD MEETING DATES & LOCATIONS

September 20, 2010	Las Vegas	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169
November 15, 2010	Las Vegas	Deloitte & Touche 3883 Howard Hughes Pkwy #400 Las Vegas NV 89169

NASBA CONFERENCES

October 24 - 27, 2010	103rd Annual Meeting	San Antonio, TX
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STATE HOLIDAYS

Nevada Day	October 29	Friday
Veteran's Day	November 11	Thursday
Thanksgiving	November 25 & 26	Thurs/Friday
Christmas Day	December 24	Friday

CPA Certificates Issued

DURING THE PERIOD AUGUST 13, 2007 THROUGH JULY 8, 2010, THE FOLLOWING CPA CERTIFICATES WERE ISSUED.

<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>	<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>	<u>LastName</u>	<u>FirstName</u>	<u>MiddleName</u>
Adcock	John	Caleb	Caspersen	Robyn	C	Dudley	Robert	Ronald
Albach	Jeffrey	M.	Castillo	Ryan	E	Duke	Bonnie	
Alvarez	Astrid	Nieves	Chan	Mo	G	Durkin	Ronald	L.
Anderson	Matthew	Paul	Chan	Raymond	G.	Edwards	Suzanne	L
Anderson	Kirstin	Marie	Chan	Yuk	L.	Eisenstark	Suzanne	
Anderson	Bradley	J	Chapman	James	Brian	Emling	Tonya	Rae
Anderson	Greg	Clark	Chau	Paul		Estrella	Mary Joyce	G
Anderson	Brandette	L	Chavda	Megha	Kishor	Eugenio	Pamela	Miguel
Anderson	Michael	T	Chen	Xin	X	Eve	Grant	W
Anderson	Shelley	S	Chen	Li (Michelle)		Faithfull	Michelle	K
Aramrat	Mintra		Childs	Neetra	Ann	Faulk	Benjamin	R
Aretos	Rebecca	J	Christiansen	Wade	S.	Fernandes	Bruce	J
Aridegbe	Olutoyin	I	Chung	PuiYu	Peggy	Fisher	Esther	B
Asselin	Scott	M	Clark	David	William	Forbush	Phil	B
Augimeri	Thomas	D	Clark	Torrey	Justin	Ford	Robert	H.
Balasky	Svetlana		Clifford	Julie	Zerga	Franklin	Jason	E
Bantum	Cortnee	O'Carroll	Cohen	Jack		Fredrickson	Shannon	Marie
Barlow	Brent	D	Coleman	Daniel	M	Friedli	Kristin	A
Barnaby	Richard	L.	Collins	Mary	Elizabeth	Frost	Jared	A
Batt	Andrew	Hastin	Cormack	David	Andrew	Frushon	Kimberly	A.
Bautista	Lea	G	Cornejo	Erwin		Galicia II	Agustin	
Beason	Amber	Michelle	Corral	Lizett		Gallardo	Joe	
Belfance	Mark	O	Coy	Bryan	D	Gao	Ying	
Berk	Christopher		Crawford	John	Clay	Garcia	Roberto	Carlos
Beveridge	Robert	Patrick	Crimi	Damiana	Eugenieva	Gasquoine	Scott	Warren
Biel	Michael	P.	Crisman	Alyson	M	Gass	Kelly	E
Bitterman	Robert	Charles	Cross	Lisa		Gelormino	Michael	K
Black	Skyler	Norman	Crumby	Sarah	M	Gibb	Kirk	Michael
Blake	Corry	Jennings	Cua	Alzina	Lim	Gilland	Terry	E.
Blount	Kelli	Dames	Cunningham	Robert	M.	Gillespie	Matthew	P
Bogh	Joe	B	Cupersmith	Ryan	H	Gillmore	Michael	J.
Boos	Wayne	W	Curd	Julie	P	Go	Samuelson	
Borgen	Mark	B	Curley	Patrick	C.	Golodner	Nachum	
Boutahiri	Cathy	A	Daggett	Matthew	Lee	Gonzales	Summer	Raye
Bowen	Daniel	J.	Dahl	Coralee	J	Goodsell	Trevor	John
Boyce	David	D	Davidian	Zareh	D	Gormley	Michael	J.
Boys	Bethany	R.	Davidson	William	A.	Gosz	Vincent	R.
Brewer	James	F	De La Torre	Wendy		Goulding	Cody	Clyde
Brewer	Simon	J	De Leon	Sherilene	Cabrerros	Green	Linda	M
Briggs	Steven	S.	Debnath	Tithi		Greene	Craig	L.
Britton	Kristine	Elizabeth	DeGarmo	Bradley	James	Gress	Tracee	Victoria
Buckley	Janet	May	Demosthenes	Edward	Lee	Grigsby	Adam	Sharp
Bui	Ha	D.	DeVito	Rosemary	A.	Groff	Aaron	Thomas
Bullard	Jason	Gregory	DiCianno	Michael	P.	Guerrero	Monica	B
Bullis	Kelly	John	Dickinson	Michael	Clark	Hacker	Marilyn	
Burt	Jacob	Cameron	Dieguez	Teresa	M	Hamilton	Arthur	E
Bush	Susan	Hood	Dimitrova	Slava	Alexandrova	Hammond	Teela	Jane
Byers	Krista	Dawn	Dobbins	Joshua	R.	Han	Jungah Alex	
Cage	Charity	J	Dohoney Jr.	Charles	I	Harris	Ronald	D.
Campbell	Spencer	William	Dominguez-Garcia		Cinthya	Hartog	Paul	P
Canevari	Evelyn	M	Donaldson	Scott	A.	Haslam	John	H.
Cannell	Diana	L.	Donnelly	Brian	J	Haugeberg	Rebecca	J
Cardinalli	Anthony	J.	Dooley	Nicky	J	Haymore	Mark	H
Carlisle	Tabitha	Alyn	Draney	Jared	E	Headlee	Gregory	M
Carrier	Sheila	T	Dreeszen	Brian	Scott	Hedin	Carol	K.

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CPA Certificates Issued (continued)

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Heffner	Donna	L	LaFrance	Jennifer	L	McCoy	Jennifer	Lynn
Helderman	Jessica	B	Langford	Tyler	Wain	McCuin	Johnny	R.
Hershey	Pamela	Jo	Lanier	Richard	Brian	McDonald	Amy	M
Higgins	Gretchen		Lanigan	Rayna	Margaret	McGowne	Lori	R
High	Jeffrey	Jay	Larkin	Sean	Schmutz	McHenry	Tyler	Jay
Hill	Geoffrey	Thompson	Laster	Sonya	Monique	McKinnon	Todd	A
Holder	Robert	J	Laughton	Eugene	W.	McMillan	Rhodora	S
Howard	Lindsay	A	Law	Russell	M.	Melton	Belinda	C
Huang	Rachel		Lawson	John	A.	Menteer	Cameron	Robert
Huber	Nancy	J.	Lawther	Kawika	Akana	Miguel	Anna	Marie
Humbard	Jeffrey	A	Leake	David	Lee	Miller	Corey	Robert
Ildefonso	Sheila Marie	Gomez	Leary	Matthew	J	Miller	Jaclyn	R
Infuso	David	Gregory	LeBlanc	Kristin	Rose	Mills	Roger	W
Irvine	Dean	Andrew	Lee	Aaron	Michael	Mimovich	Michael	A.
Itzen	Christopher	Aaron	Leger	Kristopher	Gregory	Mohler	Kevin	Gary
Jack	Mia	C.	Lei	Duanhua	Yu	Monroe	Genevieve	
Jackson	Mark	Andrew	Leventis	Maja		Moody	Corey	D
Jackson	Matthew	Scott	Liao	Weimin		Moore	Gale	B
Jackson Rivard		Rebekah	Libarian	Razmik	Ablo	Morgan	Robert	T
Jaenicke	Renee	W	Light	Jade	Kimberly	Morley	Daniel	Ezekiel
Jameson	Jody	Lea	Logbicho	Girma	Hailu	Morris	Patricia	A
Jayewardene	Thalitha	Rooshantha	Long	Brandon	D	Morris	Jahnavi	Parekh
Jefferson	Ryan	William	Long	Shannon	Erin	Morrison	Robert	W
Jenkins	Lisa		Lopez	Coral	D	Myers	Christopher	W.
Jenkins-Mulloy		Sarah A.	Lopez	Rigoberto		Myones	Steven	
Jensen	Lea	Marie	Love	Lori	Lee	Nagel	Allison	Louise
Jerassy-Etzion		Yaniv	Luelling	Aaron	Christopher	Nef	James	Dwaine
Jibben Jr.	Michael	Clifford	Lynch	John	Goodwin	Nelson	Michael	Joseph
Johnson	Jeffery	Q	Maatallah	David		Neumann	Jonathan	David
Johnson	Nikki	A	MacDonald	Ranald	Alasdair	Newell	Shelley	J.
Johnson	Eric	Arthur	Mack	Benjamin	T	Newman	Teri	E
Jones	Ernest	Paul	Macrillo	Joseph	E	Newman	Todd	R
Kantebet	Nirmal	D	Macy	Zeth	Minneman	Newman	Eugene	W
Kaplan	Beth	Fasack	Maddox	Joseph	E.	Nicely	James	E
Karo	Kevin	A.	Maddox	Darrin	L.	Nickell	Christopher	G
Kashyap	Manoj	K	Madlang	R. Gabriel		Nimmer	Shannara	M
Kemper	Shinyu	Heather	Makhija	Dileep	K.	Nunez	Alfonso	T.
Kilbourn	Norma	M	Malinak	Robert	J.	Nussbaum	Thomas	G
Kim	Jin		Manning	Jay	Cameron	Nyberg	James	E
Kim	Daniel	D	Maradiaga	Jill		Obrien Rhea	Kerry-Marie	
Kim	Dong Wan		Marino	Jeffrey	D	O'Connor	Kevin	J.
Kim	Ronald	H.B.	Marquardt	Chad	Wade	Olijar	Stephanie	Lynn
King	Wendell	W	Marquis	Timara	Jean	Oliver	John	R
Klassen	Brandon	Mcarthur	Marsden	Steven	Zane	Olsen	Jason	Wade
Klohr	Kyoko	Akima	Martin	Daniel	Scott	Olsen	Jennifer	M
Ko	Kay		Martin	Andrew	B.	Omps	Nicole	Susan
Kretschmar	Donald	M	Mason	Elizabeth	Norma	O'Neill	Michael	T.
Krusick	Joseph	M	Massey	Gary	A	Osborn	Roger	F
Kubiak	John	D	McBride	Tiffany	N	Osisek	Joseph	J
Kurosu	Eric	Ichiro	McCarthy	Michael	T.	Owens	Tammi	Jane
LaClair	Lisa	A	McClean	Daniel	W	Ozuna	Amy	Beth
Laden	Ella	K.	McClellan	Alisha	Marie	Paek	Mi	

CPA Certificates Issued (continued)

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Palmer	Jason	Daniel	Scherck	Jeffrey	Paul	Vanderslice	Nicole	Louise
Pannucci	Nicholas	Leonard	Schlener	Robert	J	Venkatesan	Pandeeswari	
Parsons	Anthony	Michael	Schrock	Amber	Leigh	Villanueva	Jacqueline	G
Peace	Isaac	Cameron	Scobie	Brett	A	Voshall	Emily	Megan
Perdue	Cathryn	M	Seastrand	Ryan	Scott	Vranes	Scott	D.
Perry	Gayle	A	Setiady	Christy	Meilinda	Wagner	Jeffrey	L
Plummer	Kimberley	A	Shah Jr.	Naim		Waite	David	Stratton
Porter	Leon	David	Shaw	Julia	D	Walker	Lorne	D
Posey	Allison	M	Shinen	Megan	Alisa	Wall	John	J
Poska	Frederick	J	Shock	Rhonda	L.	Wang	Xiaolin	Charlene
Prachar, Jr.	Donald	L.	Shomon	Robert	S	Warren	Stacy	A
Prescott	Marvin	K	Shores	William	L	Wells	Barbara	D
Price	Paul	D	Simpson	Brian	Jay	Whelan	Frank	K.
Provenzano	Brian	Joseph	Sipes	David	H	Whinnery	Nicholas	Anthony
Prowse	William	J.	Smith	Bryan	Harris	Whitaker	Kevin	C
Proykov	Galina	Vilhemova	Smith	Ludmila	Yurievna	White	Shane	L.
Puga	Cory	A	Soumi	Faris		Wilcock	Richard	Berry
Pugh	Tiffany	N	Spano	Don		Williams	Melissa	Jane
Pulido	Stefanie		Sparling	Michael	R.	Williams	Daniel	R
Pulsipher	James	H.	Sproull	John	P	Wilson	David	C.
Purcell	Constance	K	St. Clair	Amy	C	Winston	Brad	S
Quinto	John Carlo	Cotongco	Stantcheva	Teodora	Petrova	Wisan	Bryce	R.
Rader	Scott	D	Stensland	Loran	S	Wisniewski	Carisa	M
Ragain	Jessica	DL	Stewart	Mark	Andrew	Wolfe	Lawrence	H.
Ramage	Scott	Aragorn	Stieber	Jeff	A	Wong	Wing Sze	Shirley
Rasmussen	Curtis	L	Stratton	Kade	Wesley	Wood	Kenneth	P.
Ray	Jordan	M	Stringham	Talon	C	Wood	Renee	Elizabeth
Redkar	Swanandi	N	Sulprizio	Jenna		Woodward	Lyndel	LeeAnn
Rees	Amy	M	Sunbury	Crystal		Woody	A.	Joe
Reeves	Wayne	N.	Swaner	Shannon		Woody	Tara	Lynn
Ricci	Kimberlee	D	Swensen	Abram	Dee	Wright	Charles	A.
Rich	Caroline	B	Tabrizi	Carol	L.	Yamagata	Kerry	D
Ridley	Dennis	K.	Tarbet	Dawn	Ann	Yamamoto	Jamie	L
Rieb	Marcus	F	Tate	Kelly	L.	Yang	Zhenzhao	
Rivers	Kavita		Taylor	Matthew	Adrian	Yannatone	Dorianne	Marie
Rock	Megan	A	Taylor	Christine	J	Yanulavich	Christi	G
Rollo	Melanie	W.	Tebbs	Robert	Nathaniel	Yingling	Mark	A
Roma	Antonio		Telliano	Nancy	E	Yoo	Susanna	Jong-Yuh
Rosa	Dominic	John	Thomas	Kathleen	Elaine	Young	Ellen	G.
Rosevear	Craig	Michael	Thompson	David	John	Young	Scott	A
Rousselle	Gillian	H	Thorell	Kirk	A	Yu	Jimyoung	
Rude	Heath	M	Todd	Joseph	V	Yu	Elizabeth	Jison
Saccal	Troy	J	Tomlinson	Ian	W	Yue	Hannah (Tonglin)	
Saferin	Aaron	Edward	Tonn	Christine	R.	Yurko	Brian	J.
Sale	Andrew	J.	Tope	Julie	A	Zuniga	Kathleen	G.
Salters	Steven	G.	Trainor	Lisa	J			
Sandoval	Bernardo		Truchot	Joseph	P			
Santos	Stella Marie	B	True-Owzarski		Sherrilyn L.			
Sarna	Dennis	J.	Turcotte	Joanna	L			
Sayles	Jessica	P.	Understein	Sally	Shao			
Schank	Darren	Craig	Uy	Diwata	Umali			
Schaper	David	John	Vallari	Richard	A			

DISCIPLINARY REPORT

In accordance with NAC 628.450, disciplinary actions that are a matter of public record are reported in the Newsletter for the information of licensees and the general public. Questions regarding these matters should be directed to the Board office. The following is a report of actions taken by the Nevada State Board of Accountancy. The report of discipline is provided in order by year beginning with September 2007 to the present.

2007

Rosemary A. Lato, CPA 4027 was disciplined by the Board at their September 21, 2007 Board Meeting. The discipline was based on complaint information in connection with professional conduct in the preparation of the complainant's tax return. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) Ms. Lato shall obtain 8 hours of continuing education courses in the area of practice management, ethics and/or preparation of partnership tax returns; (2) Shall refund the client/complainant \$500.

Anthony Andreoli, CPA 1452R was disciplined by the Board at their November 16, 2007 Board Meeting. The discipline was based on a previous hearing held for non-response to the Board's Practice Enhancement Program. It was the decision of the Board to Revoke the CPA license of Mr. Andreoli. In the event Mr. Andreoli should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a penalty of \$500 and attorney's fees and costs incurred with the formal complaint and disciplinary hearings.

Amy Elletson, CPA 2532 was disciplined by the Board at their November 16, 2007 Board Meeting. The discipline was based on a previous hearing held for non-response to the Board's Practice Enhancement Program. It was the decision of the Board to Revoke the CPA license of Ms. Elletson. In the event Ms. Elletson should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a penalty of \$500 and attorney's fees and costs incurred with the formal complaint and disciplinary hearings.

Dean Bone, CPA 2862 was disciplined by the Board at their November 16, 2007 Board Meeting. The discipline was based on Mr. Bone's failure to obtain the required continuing education (CPE) within the calendar year of 2006. Mr. Bone completed the CPE after the extension deadline of July 31, 2007 with an assessed penalty of \$1600 for obtaining hours outside the required calendar year. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) payment of \$1600 CPE penalty by December 31, 2007; (2) completion of 2007 CPE requirement of 46 hours by December 31, 2007; (3) backup documentation of CPE obtained shall be submitted with each renewal for the next two years.

Richard Gallagher, CPA 2580 was disciplined by the Board at their November 16, 2007 Board Meeting. The discipline was based on Mr. Gallagher's failure to obtain the required continuing education (CPE) within the calendar year of 2006 by the extension deadline of July 31, 2007. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) completion of the 2006 CPE shortage requirement of 55 hours and 2007 CPE requirement of 25 hours for a total of 80 hours, by December 31, 2007; (2) payment of \$1600 CPE penalty; (3) payment of attorney's fees

and costs of \$400; (4) total amount due and payable \$2500 by December 31, 2007; (6) backup documentation of CPE obtained shall be submitted with each renewal for the next two years.

Heather Rollo, CPA 3181 was disciplined by the Board at their November 16, 2007 Board Meeting. The discipline was based on Ms. Rollo's failure to obtain the required continuing education (CPE) within the calendar year of 2006 by the extension deadline of July 31, 2007. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) completion of the 2006 CPE shortage requirement of 28 hours and 2007 CPE requirement of 32 hours for a total of 60 hours, by December 31, 2007; (2) payment of \$1600 CPE penalty; (3) payment of attorney's fees and costs of \$400; (4) total amount due and payable \$2500 by December 31, 2007; (6) backup documentation of CPE obtained shall be submitted with each renewal for the next two years.

2008

Richard Sellers, CPA 3702R was disciplined by the Board during a hearing held on January 11, 2008. The discipline was based on Mr. Seller's failure to register with the PCAOB and subsequent SEC sanctions. It was the decision of the Board to impose the following discipline: (1) Mr. Sellers shall receive a formal letter of reprimand; (2) payment of \$1000 fine; (3) payment of \$1180 for attorney's fees and costs incurred with the disciplinary hearing.

Daniel Forbush, CPA 1610R was disciplined by the Board during a hearing held on January 11, 2008. The discipline was based on Mr. Forbush's failure to register with the PCAOB and subsequent SEC sanctions. It was the decision of the Board to approve a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) Mr. Forbush shall receive a formal letter of reprimand; (2) payment of \$1000 fine; (3) payment of \$440 in attorney's fees and costs incurred with the disciplinary hearing.

Sara Jenkins, CPA 4302R was disciplined by the Board during a hearing held on January 11, 2008. The discipline was based on Ms. Jenkins falsification of her Nevada license renewal which included her failure to provide self reporting information based on the Kansas State Board of Accountancy's revocation of her license in that state. It was the decision of the Board to revoke the Nevada license of Ms. Jenkins. The Board assessed a fine of \$2500 and attorney's fees and costs in connection with this matter.

Pierce T. Clifton, CPA 3323R was disciplined by the Board during a hearing held on March 21, 2008. The discipline was based on Mr. Clifton's failure to obtain the required number of CPE hours for 2006 and pay the assessed penalty associated with the extension of time to complete the CPE shortage. It was the decision of the Board to revoke the CPA license of Mr. Clifton. In the event Mr. Clifton should seek

DISCIPLINARY REPORT (continued)

re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a CPE penalty of \$850 and \$881.50 in attorney's fees and costs incurred with the formal complaint and disciplinary hearing.

Sanford Feibush, CPA 4363R was disciplined by the Board during a hearing held on May 9, 2008. The discipline was based on Mr. Feibush's failure to register with the PCAOB and subsequent SEC sanctions. It was the decision of the Board to approve a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) Mr. Feibush shall receive a formal letter of reprimand; (2) payment of \$1000 fine; (3) payment of \$899 in attorney's fees and costs incurred with the disciplinary hearing.

Susan Eisenberg, CPA 1675 was disciplined by the Board during a hearing held on May 9, 2008. The discipline was based on Ms. Eisenberg's failure to comply with the probationary terms of the Board's prior hearing decision. Ms. Eisenberg continued to have practice management issues, client engagement and professional responsibility issues. It was the decision of the Board to revoke the license of Ms. Eisenberg.

Revocation - Failure to Renew License. The Board's Decision on May 9, 2008, was to revoke the following CPA Certificates for Non-Payment of 2008 License Renewal Fee and Non Compliance of the 2007 CPE requirement:

Robert Bledsoe, CPA 4358R
L. Wade Fleming, CPA 4070
Suzanne Haag, CPA 1120
Spencer Miller, CPA 4467R

Jay D. Quinn, CPA 3698
Gregory Stamberger, CPA 4148
John Williams, CPA 2405

In the event the individuals seek re-licensure, payment of a \$500 fine, attorneys fees of \$400 and licensure/late fees of \$240 will be assessed.

Jane Kato, CPA 3718R was disciplined by the Board at their meeting on September 19, 2008. The discipline was based on the results of a CPE Documentation Audit that identified discrepancies in the information provided on Ms. Kato's license renewal form. It was the decision of the Board to approve a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions: (1) payment of \$200 within 30 days for CPE penalty for obtaining hours outside the required year; (2) payment of \$580 within 30 days for attorney fees incurred with the matter; (3) written letter of reprimand.

Linda W. Taylor, CPA 3008R was disciplined by the Board at their meeting on November 14, 2008. The discipline was based on Ms. Taylor's failure to comply with the 2008 Practice Monitoring (Peer Review) Program and failure to provide self reporting information on her 2008 License Renewal Form. It was the decision of the Board to revoke the CPA Certificate of Ms. Taylor. In the event Ms. Taylor should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, Ms. Taylor will have to provide the Board with sufficient evidence concerning the self reporting issues and results of a Peer Review. The Board assessed a penalty of \$500 and \$580 in attorney's fees and costs incurred with the formal complaint and disciplinary hearing.

Nanette Miller, CPA 3192 was disciplined by the Board at their meeting

on November 14, 2008 for failure to obtain the required 2007 continuing professional education. It was the decision of the Board to Revoke the CPA license of Ms. Miller. In the event Ms. Miller should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a penalty of \$500 and \$580 attorney's fees and costs incurred with the formal complaint and disciplinary hearings.

Paul H. Palmer, CPA 2592R was disciplined by the Board at their meeting on November 14, 2008 for failure to comply with the CPE Administrative Complaint procedure for CPE required in calendar year 2007 and 2008. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) payment of \$1600 CPE Penalty, \$400 attorney's fees, \$500 administrative fine to be paid by December 31, 2008; (2) provide backup documentation for CPE hours claimed for the next two years; (3) completion of 2007 and 2008 CPE requirement of 80 hours by December 31, 2008; (4) failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board.

Ronald Serota, CPA 3459R was disciplined by the Board at their meeting on November 14, 2008 for failure to comply with the CPE Administrative Complaint procedure for CPE required in calendar year 2007 and 2008. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) payment of \$1600 CPE Penalty, \$400 attorney's fees, \$500 administrative fine to be paid by December 31, 2008; (2) provide backup documentation for CPE hours claimed for the next two years; (3) completion of 2007 and 2008 CPE requirement of 80 hours by December 31, 2008; (4) failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board.

David Williams, CPA 1664R was disciplined by the Board at their meeting on November 14, 2008 for failure to comply with the CPE Administrative Complaint procedure for CPE required in calendar year 2007 and 2008. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) payment of \$1600 CPE Penalty, \$400 attorney's fees, \$500 administrative fine to be paid by December 31, 2008; (2) provide backup documentation for CPE hours claimed for the next two years; (3) completion of 2007 and 2008 CPE requirement of 80 hours by December 31, 2008; (4) failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board.

2009

Robert Saxton, CPA Certificate No. 1345, was disciplined by the Board during a hearing held on January 16, 2009. The hearing was based on Mr. Saxton's employment relating to the financial functions of a business, including the supervision of such functions, which did not qualify him for inactive status. Further information indicates that the CPA designation was used in his capacity while on inactive status. The Board approved the following provisions against Mr. Saxton: 1) provide the Board with evidence of completion of 40 hours of CPE; 2) submit an another application for inactive status; 3) pay \$2,350 in back license renewal fees; 4) pay \$5,000 fine plus attorneys fees and costs in connection with the hearing.

DISCIPLINARY REPORT (continued)

Rodney Lampson, CPA Certificate No. 3225R, was revoked by the Board on March 23, 2009. The revocation was based on Mr. Lampson's failure to respond to the Board's disciplinary complaints and investigation. In the event Mr. Lampson should seek re-licensure, the Board assessed a fine of \$5,000 plus attorney's fees and costs in connection with the hearing held.

Revocation - Failure to Renew License. The Board's Decision on May 5, 2009, was to revoke the following CPA Certificates for Non-Payment of 2009 License Renewal Fee and Non Compliance of the 2008 CPE requirement:

Arthur Baker, CPA 4382R
William Conlon, CPA 2180R
Allison Johnston, CPA 3792
Lawrence LaFleur CPA 3335

Randy Lund, CPA 3768
Robert Mohler, CPA 3180
Thomas Norris, CPA 4320R
Jennifer Wagner, CPA 4679

In the event the individuals seek re-licensure, payment of attorneys fees of \$400 and licensure/late fees of \$240 will be assessed

Gary Porter, CPA Certificate No. 2318R, was disciplined by the Board during a hearing held on July 27, 2009. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that revoked the license and stayed the revocation with the license placed on probation for a three year period beginning February 23, 2009 to run concurrently with the California Board of Accountancy's probationary time and terms. The following are the probationary terms of the stipulation: (1) Obey all federal, Nevada, other state and local laws; (2) Submit written reports within 10 days of completion of the quarter; (3) Personal appearances during the period of probation; (4) Full compliance with the probationary terms and conditions; (5) Practice investigation – shall permit such investigation as conducted by a representative of the Board; (6) Comply with citations and all final orders issued by the Board; (7) Tolling of probation – periods of non-Nevada practice shall not apply to reduction of the probationary period; (8) Violation of probation – Board may revoke the probation and carry out the disciplinary order that was stayed; (9) Completion of probation – license will be fully restored; (10) Continuing education courses – 40 hours must be completed in the area of Accounting and Auditing in addition to the CPE for licensing & renewal; (11) Active license status – shall be maintained at all times during the probationary period. – May not surrender license and practice under Mobility laws; (12) Review of Audit and Review Engagements – must annually provide a list of all audit/review engagements that were completed in Nevada during the prior 12 months. In addition provide a list of audit/review engagements that may be reviewed by the representative of the Board; (13) Peer Review – must be obtained during the probationary period for all audit, review and compilation reports; (14) Governmental and Non-Profit Audits – Prohibited from conducting these type of engagements with the exception of not-for-profit home owners associations; (15) Cost reimbursement – Reimburse the Board \$5,931 for its investigation and prosecution costs within 30 days of the date of the decision; (16) Compliance with California Decision and Order – Shall fully comply with all provisions of the Decision and Order issued by California.

Drew Aguilar, CPA Certificate No. 4098R was disciplined by the Board at their meeting on September 18, 2009 for failure to complete his Practice Monitoring (Peer Review) Report submission by the deadline. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) Mr. Aguilar will not perform any audit, review, full disclosure compilation or attestation services from August 1, 2009 until his practice monitoring findings are completed and submitted to the Board without any deficient or marginal findings; (2) Mr. Aguilar will receive a written letter of reprimand for his conduct; (3) Mr. Aguilar will not request or be granted any extensions for the next peer review obligation due by May 1, 2012; (4) Payment of attorney's fees of \$400 within 30 days of the order; (5) failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board.

Martin Nelson, CPA Certificate No. 4219R was disciplined by the Board at their meeting on September 18, 2009 for failure to complete the required continuing education in the 2008 calendar year as identified through the Board's CPE Documentation Audit. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) payment of \$850 CPE Penalty, \$400 attorney's fees, \$500 administrative fine; (2) provide backup documentation for CPE hours claimed for the next two years; (3) completion of 2009 CPE requirement of 60 hours (with 4 hours in ethics) to be completed by December 31, 2009; (4) failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board.

Timothy Koch, CPA Certificate No. 3029 was disciplined by the Board at their meeting on September 18, 2009 for failure to comply with the CPE Administrative Complaint procedure for CPE required in calendar year 2008 and 2009. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) payment of \$1600 CPE Penalty, \$400 attorney's fees, \$500 administrative fine; (2) provide backup documentation for CPE hours claimed for the next two years; (3) completion of 2008 CPE requirement of 26 hours and 2009 requirement of 44 hours (with 4 hours in ethics) to be completed by December 31, 2009; (4) failure to comply with any of the terms within the stipulated agreement will result in automatic revocation of his license without any further action of the Board.

Joshua A. Gottesman, CPA Certificate No. 3475R was disciplined by the Board at their meeting on September 18, 2009 for failure to comply with the CPE Administrative Complaint procedure for CPE required in calendar year 2008 and 2009. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that include the following provisions: (1) payment of \$1600 CPE Penalty, \$400 attorney's fees, \$500 administrative fine; (2) provide backup documentation for CPE hours claimed for the next two years; (3) completion of 2008 CPE requirement of 40 hours and 2009 requirement of 40 hours (with 4 hours in ethics) to be completed by December 31, 2009; (4) failure to comply with any of the terms within the stipulated

DISCIPLINARY REPORT (continued)

agreement will result in automatic revocation of his license without any further action of the Board.

Nicholas Schiller, CPA Certificate No. 4449R was disciplined by the Board at their meeting on September 18, 2009 for failure to obtain the required 2008 continuing professional education. It was the decision of the Board to Revoke the CPA license of Mr. Schiller. In the event Mr. Schiller should seek re-licensure, in addition to the requirements for licensure and 80 hours of continuing education, the Board assessed a penalty of \$500 and \$440 attorney's fees and costs incurred with the formal complaint and disciplinary hearings.

**Michael J. Moore, CPA, Certificate No. 3453R
Moore & Associates (CORP-0497) and MJ Moore & Company (LLC-0142)**

A disciplinary hearing was held against the above on November 20, 2009. It was the decision of the Board to revoke the individual CPA license of Michael J. Moore. In addition the firm registrations of Moore & Associates and MJ Moore & Company are also revoked from further practice as public accounting firms. The Board's decision is based on the enforcement findings and actions of the PCAOB and US Securities & Exchange Commission. Moore was ordered to return his wall certificate to the Board office. A fine was assessed of \$5,000 for each violation for a total of \$25,000, plus attorney's fees and costs associated with the hearing.

David J. Mowery, CPA Certificate No 0559 was disciplined by the Board during their meeting on November 20, 2009. The decision to revoke Mr. Mowery's license was based on the recommendation of the hearing officer following a hearing held on November 17, 2009 for failure to provide the required documentation in the audit of Mr. Mowery's continuing education for calendar years 2007 and 2008. In the event Mr. Mowery should seek re-licensure, the Board assessed a penalty of \$500 and attorney's fees and costs incurred with the hearing held as well as the licensing and CPE requirements when returning from revocation.

Board staff provided the Board with information from Mr. Mowery at their meeting on January 19, 2010. Mr. Mowery requested that the Board rescind their prior revocation based upon Mr. Mowery's submission of all the documents requested under the audit for 2007 and 2008. Mr. Mowery also completed all of the required courses for 2009. Based on the information provided, it was the decision of the Board to approve the request and rescind the revocation of the CPA license of David Mowery. Mr. Mowery was still required to pay a fine of \$500 and \$540 attorney's fees and costs associated with the hearing.

2010

Ronald V. Harris, CPA Certificate No. 3239 was disciplined by the Board during a hearing held on January 19, 2010. It was the decision of the Board to revoke the CPA license of Mr. Harris for falsification of the Certificate of Attest Experience form and the Peer Review exemption form. In the event Mr. Harris should seek re-licensure, the Board assessed a fine of \$10,000 plus attorney's fees and costs in connection with the hearing held, peer review with corrective action addressed and specific continuing education for the type of engagements performed.

Mr. Harris requested a re-hearing of the prior disciplinary action. The new hearing was held on May 3, 2010. Based on additional information provided during the hearing, the Board approved the following: (1) Amend the prior revocation to a revocation with a stay for 2 years; (2) pre-release review with a Board approved reviewer for any audits; (3) all fines paid within 60 days plus the additional costs for this hearing; and (4) all other remaining disciplinary conditions of the prior hearing remain the same.

Ronald Serota, CPA Certificate No. 3459R and Ronald Serota, C.P.A., P.C. (CORP-0517) were disciplined by the Board during a hearing held on January 19, 2010. It was the decision of the Board to revoke the CPA license of Mr. Serota as well as revocation of Serota's corporation. The revocation was based on information obtained by the Board that Mr. Serota had violated NRS 628.390(1) subsections (b)(d) and (j) in his misappropriation of client funds deposited into his trust account. The trust account was maintained by Mr. Serota as a member of the State Bar of Nevada. The Board assessed a fine of \$5000 and \$2309.50 in attorney's fees and costs associated with the disciplinary hearing.

Tanya M. McCaffery, CPA Certificate No. 3454 was disciplined by the Board at their March 1, 2010 meeting for failure to comply with the professional standards during the engagement of a governmental audit. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that included the following provisions: (1) Ms. McCaffery shall complete 16 hours of Continuing Education in the area of Governmental Auditing. The courses must be taken in a classroom setting (not in house or self study) and be completed by September 30, 2010; (2) receive a formal letter of reprimand; (3) pay a fine of \$1250; and (4) compensate the Board for its attorneys fees incurred in the matter of \$980.

Daniel T. Allen, CPA Certificate No. 2654 was disciplined by the Board at their March 1, 2010 meeting for failure to comply with the professional standards during the engagement of a governmental audit. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision that included the following provisions: (1) Mr. Allen shall complete 16 hours of Continuing Education in the area of Governmental Auditing. The courses must be taken in a classroom setting (not in house or self study) and be completed prior to September 30, 2010; (2) receive a formal letter of reprimand; (3) pay a fine of \$1250; and (4) compensate the Board for its attorneys fees incurred in the matter of \$980.

The CFO Group, Inc., Corporate Registration CORP-0447 was disciplined by the Board at their March 1, 2010 meeting for failure to comply with professional standards during the engagement of a governmental audit based upon the disciplinary action described above against Tanya M. McCaffery and Daniel T. Allen. Tanya M. McCaffery and Daniel T. Allen are officers, directors and shareholders of The CFO Group, Inc.

Kenneth Baldwin, CPA Certificate No. 1080R was disciplined by the Board at their meeting on May 3, 2010 based on errors and omissions that occurred in connection with an Audit engagement. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary

DISCIPLINARY REPORT (continued)

Order and Decision that include the following provisions: (1) Baldwin and McMullen McPhee & Co's Ely office shall not perform any audit engagements without preauthorization from the Board; (2) Baldwin agrees to remit a fine of \$5,000 which shall be paid within 60 days of the date of the decision; (3) Baldwin agrees to pay within 60 days of the date of decision investigative and attorney's fees incurred by the Board in the amount of \$5000.

Revocation - Failure to Renew License. The Board's Decision on May 3, 2010, was to revoke the following CPA Certificates for Non-Payment of 2010 License Renewal Fee and Non Compliance of the 2009 CPE requirement:

- | | |
|-------------------------------|--------------------------------|
| Katherine Allanson, CPA 4059R | Brandon Tran, CPA 4593R |
| Sean Boyd, CPA 3467 | Raymi Vontz, CPA 3463R |
| Joseph Dwyer, CPA 3021 | Daniel Williams, CPA 4761R |
| Vincent Lam, CPA 4537 | Bookkeeping Express, CORP-0568 |
| Scott Roberts, CPA 4521 | Finley Accounting, LLC-0219 |
| Carlos Soler, CPA 3143R | |

In the event the individuals seek re-licensure, payment of attorney's fees, licensure and late fees will be assessed in addition to the requirement for re-licensure from revocation.

The following Board decisions were made at the July 10, 2010 Board meeting:

Daniel Williams, CPA - requested Board consideration to rescind the prior revocation of his license. Mr. Williams provided all outstanding fees incurred and the required continuing education. The Board's decision was to approve the request to rescind the prior revocation and reinstate the license.

Finley Accounting PLLC - Mr. Finley requested Board consideration to rescind the prior revocation of his firm's license. Mr. Finley provided all outstanding fees incurred. The Board's decision was to approve the request to rescind the prior revocation and reinstate the firm licensure.

HAVE YOU MOVED?

NAC 628.100 requires all permit holders to notify the Board within 30 days of a change in mailing address. Please go online and submit your changes electronically at www.nvaccountancy.com

If you are unable to provide the information via the website you may forward your changes to the Board at the information below.

Change of Mailing Address:	Change of Employment:
Name _____	_____
Address _____	_____
City _____ State _____	_____
Zip Code _____ - _____	_____ - _____
Email: _____	
Phone #(____) ____ - ____ Home	(____) ____ - ____ Business
CPA/PA CERT. # _____	Date of Change _____

Mail, Fax or Email any changes to:

Nevada State Board of Accountancy
 1325 Airmotive Way, Suite 220
 Reno Nevada 89502
 Phone = (775) 786-0231
 Fax = (775) 786-0234
 E-Mail = cpa@nvaccountancy.com

NEVADA STATE BOARD OF ACCOUNTANCY GOVERNOR APPOINTED BOARD MEMBERS



COLLEEN M. BACCHUS, CPA was appointed as a member of the Nevada State Board of Accountancy beginning November 1, 2008. She is currently serving her first three year term on the Board

Ms. Bacchus is the Tax Managing Partner of the Las Vegas office of Deloitte Tax LLP, where she manages the Lead Tax Practice. She is responsible for the direction and operation of tax services provided to privately and publicly held clients in the gaming and hospitality industry in Las Vegas. Ms. Bacchus has over 20 years of professional experience in public accounting, including 12 years serving in the gaming and hospitality industry.

Ms. Bacchus is a graduate of the UC Irvine with a Bachelor of Science in Economics. Her professional affiliations include UNLV College of Business Advisory Board, American Gaming Association Tax & Finance Task Force; AICPA, and the NV Society of CPAs.



GLENN D. BOUGIE, CPA was appointed as a member of the Nevada State Board of Accountancy beginning November 1, 2007. Mr. Bougie is currently serving his first three year term on the Board and will be seeking re-appointment for his second term on October 31, 2010. During his tenure with the Board, Mr. Bougie has held the positions of Secretary-Treasurer and President.

Mr. Bougie is an audit partner of McGladrey & Pullen, LLP. Mr. Bougie has been with McGladrey since 1977. He spent the first 18 years of his career in the Minneapolis and Bloomington, Minnesota offices where he developed industry experience in a broad variety of industries, including construction & real estate development, high-tech & software development, manufacturing & wholesale distribution, and not-for-profit organizations.

Mr. Bougie is a graduate of the University of Minnesota with a Bachelor of Science in Accounting, with distinction. His professional affiliations include: the AICPA and the NV Society of CPAs. In addition Mr. Bougie is also a 2003 graduate of the first group of McGladrey partners selected to participate in the University of Chicago Graduate School of Business/RSM McGladrey Business Advisor Program as well as the inaugural recipient of McGladrey's John Barnum Award for excellence in audit and accounting. He is also a Certified Construction Industry Financial Professional ("CCIFP") and a Certified Data Processor ("CDP").



LYNDA HARTZELL, CPA was appointed as a member of the Nevada State Board of Accountancy beginning November 1, 2009. She is currently serving her first three year term on the Board.

Ms. Hartzell is the Chief of the Nevada State Gaming Control Board's Audit Division. She joined the Audit Division as an Audit Agent in 1982, has held several positions of increasing responsibility, and was appointed to her present position in March 2009. Her responsibilities include overseeing all aspects of the Board's audit process and other functions performed by the Audit Division.

Ms. Hartzell is a graduate of Northern Arizona University with a Bachelor of Science in Accounting. Her professional affiliations include: AICPA, NV Society of CPAs, Institute of Internal Auditors and the Nevada Society of Certified Public Managers, and the Las Vegas Chapter of the Institute of Internal Auditors. In addition Ms. Hartzell is also a Certified Public Manager.



LISA L. MILKE was appointed as the public member of the Nevada State Board of Accountancy beginning November 1, 2009. Ms. Milke is currently serving his first three year term on the Board

Ms. Milke has served as the Executive Vice President and Chief Financial Officer for First Independent Bank of Nevada for the past 11 years. She began her banking career in college with fifteen years at First National Bank of Nevada/First Interstate Bank of Nevada. She joined a local community bank, Comstock Bank for seven years. Upon the sale of Comstock Bank, she joined the organizing group of First Independent Bank of Nevada.

Ms. Milke is a graduate of the University of Nevada Reno with a Bachelor of Science in Accounting. Her professional affiliations include Board Member and past President of the Nevada Association of Employers; past Board Member and Treasurer of the Nevada Bankers Association.



FELICIA R. O'CARROLL, CPA was appointed as a member of the Nevada State Board of Accountancy beginning November 1, 2007. Ms. O'Carroll is currently serving her first three year term on the Board and will be seeking re-appointment for her second term on October 31, 2010. During Ms. O'Carroll's tenure with the Board, she has held the position of Secretary-Treasurer and is the current Board President.

Ms. O'Carroll is a partner in the firm Kafoury Armstrong & Co., she began with the Firm in 1976 and holds the distinction of being the first women elected to shareholder status. Her specialties include governmental auditing, not-for-profit auditing, and individual income taxation.

Ms. O'Carroll is a graduate of the University of Nevada Reno with a Bachelor of Science in Business Administration with an Accounting emphasis and Golden Gate University with a Masters in Taxation. Her professional affiliations include: AICPA; NV Society of CPAs; Government Finance Officers Association.; treasurer of Nevada Women's Fund; treasurer and president of Health Access Washoe County; and Vice Chairman of Finance for the University of Nevada, Foundation Board of Trustees. In addition, Ms. O'Carroll was the recipient of the University of Nevada Professional Achievement Award.



HARRY O. PARSONS, CPA was appointed as a member of the Nevada State Board of Accountancy beginning in November 1, 2001. Mr. Parsons is currently serving his third three year term on the Board. During his tenure with the Board, Mr. Parsons has held the positions of Secretary-Treasurer and President.

Mr. Parsons is the Managing Shareholder and audit principal for Pangborn & Co., a local firm in Reno that has been in existence since 1953. In addition to his firm responsibilities, Mr. Parsons conducts peer review engagements. He is a founding member of the Societies Peer Review Committee and was a technical reviewer for the NV Society of CPAs.

Mr. Parsons is a graduate of the University of Nevada Reno with a Bachelor of Science in Accounting. Mr. Parsons currently serves on the NASBA Board of Directors at the Mountain Regional representative and is the nominee elect for Director at Large. He has serves on a variety of NASBA and AICPA committees. His professional affiliations include the AICPA; NV Society of CPAs; Reno Central Rotary; Nevada Land Conservancy; Washoe Parks Commission; Board of Directors of Hot August Nights.



PATRICK M. THORNE, CPA was appointed as a member of the Nevada State Board of Accountancy beginning November 1, 2004. Mr. Thorne is currently serving his second three year term on the Board which expires on October 31, 2010. During his tenure with the Board, Mr. Thorne has held the positions of Secretary-Treasurer and President.

Mr. Thorne is a Partner with Kafoury Armstrong & Co. Previously he was a Shareholder of Thorne & Gaydosh, CPAs. He has also held several senior management positions in gaming companies, including Chief Financial Officer of New York-New York Hotel & Casino, Director of Administration and Corporate Controller of Station Casinos, Inc., Senior Vice President of Hotel Operations and Vice President of Finance of Desert Inn Hotel & Casino; Corporate Controller for Boyd Corporation; and Asst. Controller and Manager of Internal Audit, MGM Grand Hotel now Bally's.

Mr. Thorne is a graduate of the University of Nevada Reno with a Bachelor of Science in Accounting and UNLV with a Masters in Business Administration. His professional affiliations include: the AICPA, past president of the NV Society of CPAs and past president of the Las Vegas Chapter of the International Association of Hospitality Accountants.

In Memorium



John F. Rhodes, Jr.
October 2, 1929 – June 24, 2010

"The Nevada State Board of Accountancy will always honor John F. Rhodes, Jr., for 30 years of untiring service, unwavering standard of excellence, dedication and inspired leadership. His loyalty and friendship will long be remembered."

On June 24, 2010 at the age of 80 and after a long battle with his health, John F. Rhodes, Jr., passed away peacefully in his sleep in the Veteran's Medical Center Hospice and Palliative Care Unit in Reno. John was affectionately, lovingly, and respectfully known as husband, father, Papa, friend, mentor, colleague, son and brother and will certainly be missed by all. John attended the University of Nevada, Reno and graduated with a BS in Accounting in 1959. He was licensed as a Certified Public Accountant on March 3, 1961 with CPA Certificate number 132. He began his career with Semenza & Kottinger, and was a Partner from 1964 through their merger with Alexander Grant & Co. (now Grant Thornton LLP) until his retirement.

John was extremely involved in the profession and provided many years of service to assure that the regulation and standards of the profession remained above par. Through his involvement John served the Nevada State Board of

Accountancy from 1978 to 2008. During his tenure, John served as Board Member for six years which included the positions of Secretary/Treasurer and President. Following his time as a Board Member, the Board contracted with John as a consultant for the various Board programs. John was instrumental in the Practice Enhancement Program as well as the Certificate of Attest Experience Review, Individual Experience Reviews, and Disciplinary Investigations.

John furthered his regulatory involvement with the National Association of State Board's of Accountancy (NASBA). He chaired NASBA's first conference for State Board Executive Directors in 1983.

John was a dear friend to all of the staff at the Board. He was such a pleasure to work with and there aren't enough adjectives to describe the positive, uplifting, loyal and genuine person he was.