

DISCIPLINARY REPORT

In accordance with **NAC 628.450**, disciplinary actions that are a matter of public record are reported 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 chronological order beginning with March 2019 through December 2024.

Kevin Breard, CPA and Breard & Associates Inc. CPAs, were disciplined by the Board in March 2019 based on action taken by the PCAOB. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order & Decision with the following provisions:

1. BREARD's Certified Public Accountant's Certificate No. CPA-4411R and BREARD AND ASSOCIATES' registration CORP-0526 shall be placed on probation until August 9, 2023, the five-year period concurrent with the PCAOB suspension and bar in its Order issued August 9, 2018.
2. BREARD will complete 24 hours of continuing professional education ("CPE"), to include a minimum of 16 hours in attestation and 8 hours in practice management, in addition to his regular required annual CPE by December 31, 2019, and provide copies showing completion with his 2020 annual renewal. In the event another licensing jurisdiction imposes other CPE requirements, BREARD may submit a request to adjust the attestation and practice management hourly CPE requirements set forth above. The decision whether to adjust the CPE components shall be within the sole discretion of the Board.
3. BREARD will not associate with a PCAOB registered public accounting firm or accept any engagements to audit any issuer, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
4. BREARD and BREARD AND ASSOCIATES will forward copies of any correspondence with the PCAOB or Securities and Exchange Commission or their respective Staffs concerning the PCAOB Order discussed herein to the Board during the probationary period within 10 days of its date.
5. During the probationary period, BREARD and BREARD AND ASSOCIATES shall provide quarterly reports to the Board listing the names of new clients in Nevada for which attest services will be provided and the nature of the services to be provided.
6. If performing attest services for non-public clients in Nevada, BREARD and BREARD AND ASSOCIATES agree to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 until the earlier of the probationary period ends or BREARD AND ASSOCIATES submits a completed peer review report as issued by the AICPA without comments. The cost of the pre-issuance reviews shall be borne by BREARD and BREARD AND ASSOCIATES. The certified public accountant preparing the pre-issuance reviews for BREARD and BREARD AND ASSOCIATES shall be approved by the Board. BREARD and BREARD AND ASSOCIATES shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
7. BREARD and BREARD AND ASSOCIATES agree to pay a civil penalty of \$5,000.00 and pay the Board's investigative and attorney's fees and costs of \$2868.50 associated with this Consent Order. Prior to the expiration of the probationary period, BREARD and BREARD AND ASSOCIATES may pay in full and at any time the civil penalty and investigative costs totaling \$7,868.50, or in 48 monthly installment payments of \$163.92 each due on the 15th day of each month. With prior approval of the Board's Executive Director, BREARD and BREARD AND ASSOCIATES may as an alternative to monthly payments, pay in advance \$655.71 (constituting a quarterly payment), or \$1,311.42 (constituting a semi-annual payment).
8. BREARD and BREARD AND ASSOCIATES may petition the Board to remove their respective Certificate and registration from the probation restrictions and conditions in this Consent Order once the outstanding civil penalty and fees and costs are paid in full, the CPE required has been completed to the satisfaction of the Board, and a completed peer review report as issued by the AICPA without comments has been submitted. The

decision whether to remove the probation restrictions and conditions shall be within the sole discretion of the Board.

9. BREARD and BREARD AND ASSOCIATES' failure to comply with any of the terms and conditions of these Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of KEVIN G. BREARD's CPA Certificate Number CPA-4411R and BREARD AND ASSOCIATES, INC. CPAS registration CORP-0526 without any further action or proceeding before the Board.
10. This Decision will be published in accordance with NAC 628.450.

Update: Kevin Breard, CPA and Breard & Associates – November 2021

The Board at its meeting in November 2021 approved the request of Mr. Breard for early termination from the probationary status upon payment of 50% of the assessed fine.

Update: Mark A. Murphy & Danelle Poon - March 2019

The Board rescinded the prior revocation of Mark Murphy and Danelle Poon's license based on information provided to support the decision.

Revocation - Failure to Renew License

The Board at its May 2019 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2019 License Renewal Fee and Non-Compliance with the 2018 CPE requirement:

Bobbi Rooney

Haley Schultz

Steven Coffey, John Rader and Coffey & Rader CPAs, were disciplined by the Board in November 2019 for failure to comply with the Boards Practice Monitoring (Peer Review) requirements. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions:

1. COFFEY's Certified Public Accountant's Certificate No. 1839R, RADER's Certified Public Accountant's Certificate No. 6210R, and COFFEY & RADER's registration CORP-0373 shall be placed on probation until COFFEY & RADER is readmitted to the AICPA Peer Review Program and it completes a Peer Review with a pass.
2. Within thirty (30) days of the date of this Consent Order, Respondents shall provide to the Board evidence and documentation of enrollment with the AICPA Peer Review Program through the Nevada Society of Certified Public Accountants ("Society").
3. Respondents shall pay a fine of \$5,000.00 and pay the Board's investigative and attorney's fees and costs of \$2,365.00 associated with this Consent Order within thirty (30) days of the date of the Consent Order.
4. Respondent COFFEY will complete an additional 16 hours of continuing education, 4 hours in auditing and benefit plans and the remaining 12 hours in financial reporting by December 31, 2019. Proof of Completion of the continuing education shall be provided to the Board with Respondent COFFEY's 2020 annual renewal.
5. Respondent RADER will complete an additional 16 hours of continuing education, 4 hours in auditing and benefit plans and the remaining 12 hours in financial reporting by December 31, 2019. Proof of Completion of the continuing education shall be provided to the Board with Respondent RADER's 2020 annual renewal.
6. Within thirty (30) days of the date of the Consent Order, Respondents will provide the Board with a list of current attest clients. Respondents will inform the Board of any new attest engagements during the probationary period within thirty (30) days of acceptance of the engagement.
7. Respondents agree to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 from the date of issuance of the Board's Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by Respondents. The certified public accountant preparing the pre-issuance reviews for Respondents shall be approved by the Board. Respondents shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
8. Respondents will provide the Board with copies of any existing correspondence that Respondents have not already provided to the Board, as well as any future correspondence

with the AICPA or the Nevada Society of Certified Public Accountants regarding this matter within ten (10) days of its date. The discipline imposed on COFFEY & RADER shall be binding upon and apply to any successors or assigns of COFFEY & RADER if such successors or assigns include COFFEY & RADER as an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters.

9. Respondents' failure to comply with any of the terms and conditions of this Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the automatic revocation of Respondents' certificate and registration without any further action by or proceeding before the Board.
10. This Decision will be published in accordance with NAC 628.450.

Update: Steven Coffey, John Rader and Coffey & Rader CPAs were disciplined by the Board in September 2021 for failure to comply with the previously imposed Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision in November 2019. The Board approved a new Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decisions with the following provisions:

1. Respondent RADER shall not perform any attest functions or engagements as defined in NRS 628.005 within the State of Nevada.
2. Respondents shall not perform any audit engagements as represented in the Firm's letter dated June 7, 2021, to the Peer Review Committee of the Nevada Society of Certified Public Accountants ("Society") and the Firm's existing audit engagement client shall be referred to another public accounting firm for that audit engagement.
3. Respondents COFFEY and COFFEY & RADER shall not accept any new attest engagements (non-audit) but may perform attest work for existing clients JKG Fitness and Par 3 subject to pre-release review prior to issuance of the work while Respondents are on probation. If there are other existing attest clients that the Firm needs to refer to another public accounting firm, COFFEY & RADER will provide the Board a list of pending attest engagements and identification of who will succeed COFFEY & RADER for pending attest engagements/work.
4. Respondent COFFEY shall complete twenty-four (24) hours of attest related Continuing Professional Education ("CPE") by December 31, 2021, and provide evidence of completion to the Board.
5. COFFEY's Certified Public Accountant's Certificate No. 1839R, RADER's Certified Public Accountant's Certificate No. 6210R, and COFFEY & RADER's registration LLC-0580 shall be placed on probation until COFFEY & RADER completes a Peer Review with a pass, which means a pass with no deficiencies.
6. The Society has set Respondents' next peer review due date as April 30, 2022.
7. Corrective action shall be taken by Respondents for pre-release and post release reviews performed by Laurie Lee. Subsequent certification shall be provided by Ms. Lee to the Board that the engagements are not flawed after corrective action.
8. A post release review shall be performed for the Handymen & Associates, LLC engagement, corrective action taken if necessary, and subsequent certification by the reviewer shall be provided that the engagement is not flawed after corrective action. Copies of the post release review and reviewer certification shall be provided to the Board.
9. Respondent COFFEY & RADER's pending peer review needs to be finished or a waiver request approved by the Society and/or AICPA. Copies of the relevant documentation to show this term has been complied with shall be provided to the Board.
10. Respondents shall pay a fine of \$10,000.00 within sixty (60) days of the date of this Disciplinary Order.
11. Respondents shall pay the Board's investigative and attorney's fees incurred in this matter in the amount of \$17,703.00 within sixty (60) days of the date of this Disciplinary Order.
12. If Respondent COFFEY and/or Respondent COFFEY & RADER wish to do attest work (non-audit) for additional clients, they must pass two consecutive peer reviews with no deficiencies and advise the Board of their intent to perform additional attest work (non-

audit). If Respondents wish to perform audit engagements in the future, they shall petition the Board for prior approval to perform audit engagements and comply with any conditions imposed by the Board.

13. The Board must be informed of communications with the Society and/or AICPA regarding pending peer review within seven (7) days of communication with the Society or AICPA.
14. Respondents agree to be more fully responsive and promptly respond (within fourteen (14) days) to inquiries from the Board, Society and AICPA.
15. The discipline imposed on Respondent COFFEY & RADER shall be binding upon and apply to any successors or assigns of COFFEY & RADER during the probationary period if such successors or assigns include Respondent COFFEY or Respondent RADER as an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters.
16. Respondents shall comply with all state laws and regulations and federal laws pertaining to the practice of public accounting including but not limited to timely annual renewals and timely completion of CPE.
17. Respondents' failure to comply with any of the terms and conditions of this Stipulated Findings of Fact, Conclusions of Law and Disciplinary Order shall result in the automatic revocation of Respondents' certificates and registration without any further action by or proceeding before the Board.
18. This Disciplinary Order will be published in accordance with NAC 628.450.

Update: Steven Coffey, John Rader and Coffey & Rader CPAs – January 2022

The Board at their January 2022 meeting approved the request to remove the probationary status and update it to Active Status. The individuals and firm will be subject to the remaining provisions of the disciplinary order.

Bret O. Whipple CPA, was disciplined by the Board in November 2019 for failure to comply with the Boards Practice Monitoring Program (Peer Review) requirements.

The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions:

1. Respondent BRET O. WHIPPLE's Certified Public Accountant's Certificate No. 3065R, shall be placed on probation until Respondent is readmitted to the AICPA Peer Review Program and Respondent completes a Peer Review with a pass with no deficiencies. Probation will terminate provided Respondent complies with paragraphs 2 – 11 below.
2. Within ten (10) days of the date of this Stipulated Disciplinary Order, Respondent shall provide a list of clients and work performed for each client to the Board. The list will be maintained as confidential by the Board.
3. Respondent, within ten (10) days of the Stipulated Disciplinary Order, shall provide evidence and documentation of enrollment with the Peer Review program through the Nevada Society of Certified Public Accountants ("Society").
4. Respondent shall notify the Board within ten (10) days of entering into any attest engagements during the probation period, including any existing attest engagements being performed prior to date of the Stipulated Disciplinary Order. If performing attest engagements during the probation period, Respondent agrees to pre-release reviews by a Nevada licensed certified public accountant in good standing for any attest work as defined in NRS 628.005 from the date of this Stipulated Disciplinary Order until a clean Peer Review is obtained. Respondent shall pay all costs associated with all pre-release reviews. The Nevada certified public accountant preparing the pre-release reviews for Respondent shall be approved in writing by the Board. Respondent shall submit engagement quality review reports to the Board within 10 days of the issuance of each report.
5. Respondent shall comply with the Board's Peer Review requirements. Respondent shall provide copies of all peer review correspondent, results, etc. to the Board within 10 days of the date of correspondence.
6. Respondent shall not request or obtain any extensions of time for deadlines imposed by the Peer Review Administering Entity in obtaining his Peer Review.

7. Respondent shall provide the Peer Review Administering Entity with authorization to notify the Board when the following occurs: (a) the peer review information has been completed; (b) when the scheduling has been completed; (c) when the review has been received from the reviewer and submitted to technical review; and (d) when the review is placed on the Peer Review Administering Entity's Review Acceptance Body's ("RAB") agenda.
8. Respondent shall promptly respond to all communications from the Society and the Board during the probation period.
9. Respondent's failure to comply with any of the terms and conditions of this Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision shall result in the automatic revocation of Respondent's certificate without any further action by or proceeding before the Board.
10. The discipline imposed on Respondent shall be binding upon and apply to any firm Respondent may form during the probation period if Respondent is an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters. This provision shall also be binding upon the successors or assigns of any such firm formed by Respondent during the probation period.
11. Respondent shall pay the Board's attorney's fees for the drafting of the formal Complaint and Order to Show Cause and the Stipulated Disciplinary Order in the amount of \$715.
12. This Decision will be published in accordance with NAC 628.450.

Revocation - Failure to Comply with CPE Requirements:

The Board at its November 2019 Board Meeting revoked the following CPA Certificates for Non-Compliance with the 2018 Continuing Education requirements:

Craig Seiden Steven Spooner

Richard J. Peters, CPA and Richard J. Peters Jr. & Co., CPAs

The Board at its November 2019 meeting reviewed possible settlement in Case No. 19-CV-0258 In the Ninth Judicial District Court of the State of Nevada, In and For the County of Douglas, entitled *Nevada State Board of Accountancy vs. Richard J. Peters, Jr., and Richard J. Peters, Jr. & Co., CPA's* which may include approval of proposed Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order for possible Licensure as a Certified Public Accountant for Richard Peters, Jr.

The Board at its January 2020 approved the following proposed stipulated agreement provisions:

1. Mr. Peters to apply for a certificate and meet requirements for licensure as required by NRS 628.190 and NAC 628.110, i.e., application, fingerprints, letters of recommendation, CPE, etc. and compliance with the Board's November 16, 2016 revocation order which requires if Mr. Peters seeks to become relicensed, he will be required to provide proof to the Board of compliance with the Board's practice monitoring program, payment of civil penalty of \$1,000, payment of Board's attorney's fees of \$500 and court reporter's fees of \$150.00. The completed Application is due February 19, 2020 so the Board can consider it at the Board's March 4, 2020 meeting.
2. Mr. Peters to apply for appropriate registration for firm if applicable.
3. If a certificate and/or registration are issued, they are subject to the following terms based upon a Consent Order to be entered into between Mr. Peters and firm if applicable and the Board:
 - a. 3 years' probation. During the probation period, Mr. Peters and firm will not perform any attest work defined as audits, reviews and full disclosure compilations.
 - b. Within 10 days of Consent Order, Mr. Peters and firm to provide a list of clients and work performed for each client. The list will be maintained as confidential by the Board. Mr. Peters will provide an updated list to the Board on a quarterly basis during the probation period.
 - c. After the probation period, Mr. Peters and firm to notify Board within 10 days of entering into any attest engagements. All attest engagements subject to pre-release review until a clean peer review is obtained. Mr. Peters and firm to pay all costs associated with pre-release review. Pre-release reviewer must be a Nevada CPA in good standing, subject

- to prior written approval of the Board. Mr. Peters and firm shall submit engagement quality review reports to the Board within 10 days of the issuance of each report.
- d. After probation period, Mr. Peters and firm to comply with the Board's Peer Review requirements. If no attest engagements, agree to timely provide exemption form to the Board; if Mr. Peters and firm engage in attest work, will enroll in Peer Review within 30 days after completion of the engagement. Mr. Peters and firm to provide copies of all peer review correspondent, results, etc. to the Board within 10 days of the date of correspondence.
 - e. Mr. Peters and firm will respond promptly to all communications from the Nevada Society of CPAs and the Board during the probation period.
 - f. Normal boilerplate in the Consent Order, such as automatic revocation if violation of terms of the Consent Order, publication of discipline, etc.
 - g. Discipline binding on any successor or assigns of Mr. Peters' firm.
 - h. Payment of \$5,000 fine.
4. Resolution of issues with MGSD audits and confirmation of MGSD resolution and Mr. Peters in good standing and in compliance with the MGSD resolution to the Board's counsel by February 19, 2020.
 5. Payment of Board's attorney's fees for the Court case in the sum of \$4,358.75 and fees incurred since November 13, 2019 and service costs of \$65.00.
 6. If this is agreeable, Mr. Peters and the Board agree to continue the hearing set for January 31, 2020 to a date after March 4, 2020.
 7. If Mr. Pettters agrees to the revised settlement and Consent Agreement is entered into with Mr. Peters and firm, court case will be dismissed with prejudice.

Revocation - Failure to Renew License

The Board at its July 2020 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2020 License Renewal Fee and Non-Compliance with the 2019 CPE requirement:

Andrew Cashin Lonelle Henderson Judy Moore

Judy Moore Update: September 2020

The Board rescinded the prior revocation of Ms. Moore's license based on information provided to support the decision. The Board further approved Ms. Moore's application for Retired Status.

William Broadfoot, CPA - The Board at its September 2020 meeting ordered that WILLIAM BROADFOOT shall be eligible for a CPA Certificate in the State of Nevada on meeting the requirements for a Certificate set forth in NRS 628.190, and that WILLIAM BROADFOOT's Nevada Certificate, once issued, shall be subject to the following terms and conditions:

1. BROADFOOT's Certificate is placed on probation for a period of three (3) years from the date of this Consent Order.
2. BROADFOOT shall not perform any attest functions or engagements within the State of Nevada until this preclusion is removed by the Board. BROADFOOT shall not sign the current compilation engagement he is working on for his employer.
3. BROADFOOT shall comply with the terms of the Decision of the California Board of Accountancy effective January 6, 2020.
4. BROADFOOT shall provide copies of all compliance items submitted to the California Board of Accountancy required by its Decision effective January 6, 2020 and all correspondence involving the California Board of Accountancy within ten (10) days of the date of the compliance item or correspondence.
5. BROADFOOT shall complete twenty (20) hours of Continuing Professional Education ("CPE") by a third-party provider in administration, performance and completion of attestation engagements by December 31, 2020 and provide documentation showing completion of the 20 hours of CPE with his 2021 license renewal. The twenty (20) hours of CPE is in addition to the Board's regular annual CPE requirements mandated by Nevada Administrative Code ("NAC") 628.210.
6. During the probationary period, BROADFOOT shall provide quarterly reports to the Board listing the names of new clients in Nevada and the nature of the services provided.

7. BROADFOOT agrees to promptly respond to any communications from the Board.
8. BROADFOOT shall comply with all state laws and regulations and federal laws pertaining to the practice of public accounting including but not limited to timely annual renewals and timely completion of CPE.
9. A violation of any of the terms and conditions of this Consent Order or the Decision of the California Board of Accountancy shall immediately and automatically terminate and revoke the probationary certificate and any probationary license issued to BROADFOOT without any further action by the Board.

Revocation - Failure to Comply with CPE Requirements

The Board at its November 2020 Board Meeting revoked the CPA Certificate for Non-Compliance with the 2019 Continuing Education requirements of **Gilbert Flores, Jr.**

Alexandria Yi CPA, was disciplined by the Board in May 2021 based on action taken by the PCAOB. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order with the following provisions:

1. Yi's Certified Public Accountant's Certificate No. CPA-5330 shall be placed on probation until December 3, 2021, the one-year period concurrent with the PCAOB bar from being an associated person of a registered public accounting firm as set forth in its Order issued December 3, 2020.
2. Yi will not associate with a PCAOB registered public accounting firm or accept any engagements to audit any issuer, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period as set forth in the PCAOB order. If Yi is permitted to associate with a registered public accounting firm after the one-year bar, Yi must comply with the provisions as outlined within the PCAOB Order restricting her role in any audit for a one-year period from the date the bar is terminated. The Board understands that the PCAOB does not find Yi's employment with Prager Metis to be in violation of its Order because Yi does not work on or receive compensation from public company audits, and therefore such employment is not in violation of this provision.
3. Yi will forward copies of any correspondence with the PCAOB or Securities and Exchange Commission or their respective Staffs concerning the PCAOB Order discussed herein to the Board during the probationary period within 10 days of its date.
4. During the probationary period, Yi shall provide quarterly reports to the Board listing the names of new clients in Nevada for which attest services will be provided and the nature of the services to be provided. The report shall be submitted to the Board within thirty (30) days of the end of each quarter and provided under penalty of perjury.
5. If in the employ of a public accounting firm during the probationary period, if performing attest services for non-public clients in Nevada, Yi agrees that her work and any report will be reviewed by a licensed certified public accountant in good standing, even if employed or a partner in that public accounting firm.
6. If Yi leaves the employ of a public accounting firm and either establishes her own practice or joins with other certified public accountants and therefore assumes the primary responsibility for performing attest services for non-public clients in Nevada, Yi agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 until the later of: (a) the end of the probationary period or (b) Yi submits a completed peer review report as issued by the AICPA or Nevada Society of CPAs without comments. The cost of the pre-issuance reviews shall be borne by Yi. The certified public accountant preparing the pre-issuance reviews for Yi shall be approved by the Board. Yi shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
7. The discipline imposed on Yi shall be binding upon and apply to any firms associated with Yi, including but not limited to any firm formed by Yi.
8. Yi agrees to pay the Board's attorney's fees and costs of \$3,060.50 associated with the Consent Order.
9. Yi's failure to comply with any of the terms and conditions of these Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate

revocation of Yi's CPA Certificate Number CPA-5330 without any further action or proceeding before the Board.

10. This Decision will be published in accordance with NAC 628.450.

Revocation - Failure to Renew License

The Board at its May 2021 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2021 License Renewal Fee and Non-Compliance with the 2020 CPE requirement:

Michael Berkovitz

Joseph Comish

Phillip Moore Jr.

Mukesh Pursnani

Jonathan Wyndham

Maria Zuniga

Cheryl Lane/Global Tax Planning LLC

Phillip Moore Jr., Update: July 2021

The Board rescinded the prior revocation of Mr. Moore's license based on information provided to support the decision. The Board approved Mr. Moore's application for Inactive Status.

Mukesh Pursnani, Update: September 2021

The Board rescinded the prior revocation of Mr. Pursnani's license based on information provided to support the decision.

Mimi Liu, CPA was disciplined by the Board in July 2021 based on action taken by the PCAOB. The Board approved the Findings of Fact, Conclusions of Law and Decision with the following provisions:

1. Respondent's Certified Public Accountant's Certificate No. 5430 be **REVOKED**. Respondent shall immediately cease and desist from holding herself out as a Certified Public Accountant licensed by the State of Nevada. Respondent is to return her Certified Public Accountant's Certificate No. 5430 to the Board immediately. Respondent shall remove all references to Certified Public Accountant in her name and on all signate, advertising, answering machine and/or answering service, email, letterhead, business cards and yellow page listing and website if any.
2. One year after the revocation, Respondent may seek to be relicensed in the State of Nevada. In the event Respondent seeks to become relicensed in the State of Nevada in the future, Respondent will be required to comply with the provisions of NAC 628.110, pay a civil penalty of \$5,000.00, pay the Board's investigative fees of \$1,842.84, pay the Board's attorneys' fees of \$1,363.00 and pay the Board's court reporter fees of \$532.00.
3. In addition, if Respondent seeks to be relicensed in the State of Nevada, she shall be required to appear before the Board in order to ensure and provide evidence that any outstanding issues related to disciplinary action which caused the revocation have been addressed to the satisfaction of the Board as required by NAC 628.110(6) including but not limited to Respondent's failure to provide information to the Board, its staff or investigators upon reasonable request.
4. The Decision of the Board shall be published in accordance with NAC 628.450.

Charles Morrison, CPA was disciplined by the Board in January 2022 based on failure to comply with the peer review requirements. The Board approved a Consent Order with the following provisions:

1. CHARLES A. MORRISON's Certified Public Accountant's Certificate No. 1661 shall be placed on probation until MORRISON is readmitted to the AICPA Peer Review Program and MORRISON completes a Peer Review with a pass with no deficiencies. Probation will terminate provided MORRISON complies with paragraphs 2 – 11 below.
2. Within ten (10) days of the date of this Consent Order, MORRISON shall provide a list of attest clients and work performed for each client to the Board. The list will be maintained as confidential by the Board.
3. MORRISON, within ten (10) days of the Consent Order, shall provide evidence and documentation of enrollment with the Peer Review program through the Nevada Society of Certified Public Accountants ("Society").

4. MORRISON shall notify the Board within ten (10) days of entering into any attest engagements during the probationary period, including any existing attest engagements being performed prior to date of the Consent Order. If performing attest engagements during the probation period, MORRISON agrees to pre-release reviews by a Nevada licensed certified public accountant in good standing for any attest work as defined in NRS 628.005 from the date of this Consent Order until a Peer Review with a pass with no deficiencies is obtained. MORRISON shall pay all costs associated with all pre-release reviews. The Nevada certified public accountant preparing the pre-release reviews for MORRISON shall be approved in writing by the Board. MORRISON shall submit engagement quality review reports to the Board within 10 days of the issuance of each report.
5. MORRISON shall comply with the Board's Peer Review requirements. MORRISON shall provide copies of all peer review correspondence, results, etc. to the Board within 10 days of the date of correspondence.
6. MORRISON shall not request or obtain any extensions of time for deadlines imposed by the Peer Review Administering Entity in obtaining his Peer Review.
7. MORRISON shall provide the Peer Review Administering Entity with authorization to notify the Board when the following occurs: (a) the peer review information has been completed; (b) when the scheduling has been completed; (c) when the review has been received from the reviewer and submitted to technical review; and (d) when the review is placed on the Peer Review Administering Entity's Review Acceptance Body's ("RAB") agenda.
8. MORRISON shall promptly respond to all communications from the Society and the Board during the probationary period.
9. MORRISON's failure to comply with any of the terms and conditions of this Consent Order shall result in the automatic revocation of MORRISON's certificate without any further action by or proceeding before the Board.
10. The discipline imposed on MORRISON shall be binding upon and apply to any firm MORRISON may form during the probation period if MORRISON is an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters. This provision shall also be binding upon the successors or assigns of any such firm formed by MORRISON during the probation period.
11. MORRISON shall pay the Board's costs incurred and attorney's fees for the drafting of the Consent Order in the amount of \$290.00.
12. This Decision will be published in accordance with NAC 628.450.

Update: Charles Morrison, CPA the Board at its meeting in May 2022 approved the **Revocation** of Mr. Morrisons CPA license for failure to comply with the provisions of the Consent Order dated January 5, 2022.

Wayne Reeves, CPA was issued a CPA Certificate at the January 2022 Board Meeting. The Board approved a Consent Order with the following provisions:

1. REEVES' Certificate is placed on probation for a period of three (3) years from the date of this Consent Order.
2. REEVES agrees to keep the Board informed of his employment status and provide the name and contact information of any employer within two (2) business days of obtaining employment during probation. REEVES agrees he will not be performing any attest work or federal tax work in his potential employment.
3. REEVES represented to the Board and agrees to pay his monthly child support obligation current as required by NRS 628.0345 effective with the date of this Consent Order. Within seven (7) days of the date of this Consent Order, REEVES shall provide the Board with a schedule for repayment of child support arrearages in full within twenty-four (24) months. REEVES shall certify to the Board under oath every two (2) months commencing April 1, 2022 that he is current in his monthly child support payments and repayment of child support arrearages. Failure to keep his monthly child support obligation current or repayment of child support arrearages pursuant to the schedule provided to the Board shall result in immediate revocation of REEVES' certificate to comply with NRS 628.0345.

4. REEVES agrees to keep the Board informed with any updates relating to the United States District Court's Order of Permanent Injunction and shall provide a status report to the Board every two (2) months commencing April 1, 2022. REEVES agrees and understands he shall comply with the terms of the United States District Court's Order of Permanent Injunction until modified by the United States District Court.
5. REEVES agrees he will not perform any attest engagements. Should REEVES desire to perform any attest engagements or functions in the future, REEVES must notify the Board prior to accepting the engagement.
6. REEVES shall enroll in a Peer Review program upon acceptance of the attest engagement or function.
7. All attest engagements or functions performed by REEVES must be pre-release reviewed until compliance with the Peer Review Program has been completed. REEVES agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 and the cost of the pre-issuance reviews shall be borne by REEVES. This pre-release review requirement will be in effect from the date of issuance of the Board's Consent Order until REEVES completes a Peer Review and receives a pass with no deficiencies. The certified public accountant preparing the pre-issuance reviews for REEVES shall be approved by the Board. REEVES shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
8. REEVES shall comply with all state laws and regulations pertaining to the practice of public accounting, including but not limited to timely annual renewals, timely completion of continuing professional education and timely peer reviews.
9. A violation of any of the terms and conditions of this Consent Order shall be grounds to terminate and revoke the certificate and any license issued to WAYNE N. REEVES.

Update: Wayne Reeves, CPA the Board at its meeting in March 2024 approved the **Revocation** of Mr. Reeves CPA license for failure to comply with the provisions of the Consent Order issued in January 2022.

Revocation - Failure to Renew License

The Board at its May 2022 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2022 License Renewal Fee and Non-Compliance with the 2021 CPE requirement:

Evan C. Ford David Kane Carey Means

Revocation - Failure to Comply with CPE Requirements

The Board at its November 2022 Board Meeting revoked the CPA Certificates for failure to comply with the 2021 Continuing Education requirements of the following individuals:

Laura Fitzpatrick Robert Holder Jonas Stoltzfus

Randy Lund, CPA was disciplined by the Board at its November 2022 meeting for failure to comply with the CPE requirements. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order & Decision with the following provisions:

1. Respondent shall complete eighty (80) hours of continuing education for 2021-2022 by December 31, 2022, and provide documentation of completion to the Board by December 31, 2022.
2. Respondent's failure to comply with Paragraph 1 above shall result in the automatic revocation of Respondent's certificate without any further action by or proceeding before the Board.
3. Respondent shall not be relicensed or his annual permit renewed for 2023 or any year going forward until Respondent completes the 80 hours of continuing education for 2021-2022 as required by Paragraph 1 above and provides documentation of completion to the Board, in addition to payment of the civil penalty and attorney's fees set forth below and compliance with any other statutory or regulatory requirements necessary to be relicensed or to renew his annual permit.
4. Respondent shall pay a civil penalty of \$250.00 by December 31, 2022.

5. Respondent shall pay the Board's attorney's fees for the drafting of the formal Complaint and Order to Show Cause and the Stipulated Disciplinary Order in the amount of \$275.00 by December 31, 2022.
6. This Decision will be published in accordance with NAC 628.450.

Kaitlynn Tsai, CPA was disciplined by the Board at its November 2022 meeting for failure to comply with the CPE requirements. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order & Decision with the following provisions:

1. Respondent shall complete eighty (80) hours of continuing education for 2021-2022 by December 31, 2022, and provide documentation of completion to the Board by December 31, 2022.
2. Respondent's failure to comply with Paragraph 1 above shall result in the automatic revocation of Respondent's certificate without any further action by or proceeding before the Board.
3. Respondent shall not be relicensed or her annual permit renewed for 2023 or any year going forward until Respondent completes the 80 hours of continuing education for 2021-2022 as required by Paragraph 1 above and provides documentation of completion to the Board, in addition to payment of the civil penalty and attorney's fees set forth below and compliance with any other statutory or regulatory requirements necessary to be relicensed or to renew her annual permit.
4. Respondent shall pay a civil penalty of \$500.00 by December 31, 2022.
5. Respondent shall pay the Board's attorney's fees for the drafting of the formal Complaint and Order to Show Cause and the Stipulated Disciplinary Order in the amount of \$275.00 by December 31, 2022.
6. This Decision will be published in accordance with NAC 628.450.

Ludmila Popper, CPA was disciplined by the Board at its May 2023 meeting. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order with the following provisions:

1. Respondent, LUDMILLA POPPER, shall receive a formal letter of reprimand from the Board related to her conduct violating the Rules of Professional Conduct and the improper tax return.
2. Respondent, LUDMILLA POPPER, pursuant to NRS 622.400, shall compensate the Board for its attorneys' fees incurred in this matter of One Thousand Two Hundred and No/100 Dollars (\$1,200.00) within thirty (30) days of approval of this Consent Order by the Board.
3. This Decision will be published in accordance with NAC 628.975.

Revocation - Failure to Renew License

The Board at its May 2023 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2023 License Renewal Fee and Non-Compliance with the 2022 CPE requirement:

Julie Booth	Joshua Bramlett	Duane Ellis	William Lattin
Elizabeth Mason	Heather Myles	Larry Piparo	Norell Viray
Mammoth & Margin Co., Ltd.			

Update: Julie Booth, CPA - July 2023

The Board rescinded the prior revocation of Ms. Booth's license based on information provided to support the decision and payment of attorney fees owed of \$755.

Lance Bradford and LL Bradford & Company LLC. The Board approved closure of the formal complaint issued at its meeting in March 2024. The closure of the complaints was based on the Surrender in Lieu of Disciplinary Action for both Mr. Bradford and the firm LL Bradford LLC.

William P. McCarthy and McCarthy Kaster Guerrero CPAs were disciplined by the Board at its March 2024 meeting. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order with the following provisions:

1. William P. McCarthy shall receive a formal letter of reprimand from the Board relating to the US Department of Labor, Employee Benefits Security Administration referral.
2. McCarthy Kaster Guerrero CPAs shall receive a formal letter of reprimand from the Board relating to the US Department of Labor, Employee Benefits Security Administration referral.
3. This Decision will be published in accordance with NAC 628.975.

Revocation - Failure to Renew License

The Board at its May 2024 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2024 License Renewal Fee and Non-Compliance with the 2023 CPE requirement:

Adam Jollow

Hayden Whitaker

Ernst & Young LLP was disciplined by the Board at its November 2024 meeting. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order with the following provisions:

1. EY's registration PART-0616 shall be, and hereby is SUSPENDED for a period of 30 days; provided however the suspension is stayed with EY being placed on probation until the undertakings ordered by the SEC are complete and accepted by the SEC. The terms of probation require EY to comply fully with the terms of this Disciplinary Order.
2. During the period of probation, EY shall at all times maintain an active license status with the Board, including during the period of stayed suspension.
3. During the probation period, EY shall provide an annual certification to the Board regarding its compliance with the undertakings required in Paragraphs 38-58 of the Order. The annual certification shall include a general and high-level summary addressing such compliance. The first certification shall provide a certification and include a general and high-level summary addressing compliance for each undertaking completed to date, shall be provided under penalty of perjury and shall be submitted within 30 days of the date of this Consent Order. Thereafter, the annual certification shall be submitted to the Board within ten (10) days of the end of the calendar year and provided under penalty of perjury.
4. EY shall provide the Board the number of Nevada clients (based on principal place of business or headquarters) provided notification of the SEC's Order as required by Paragraph 53 of the undertakings, and a statement confirming that EY complied with such client notification requirement, within thirty (30) days from the date of this Consent Order.
5. EY shall pay a civil penalty of \$5,000.00 within thirty (30) days of the date of this Consent Order.
6. EY shall pay the Board's investigative and attorney fees and costs of \$12,582.00 incurred in its investigation and associated with this Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order. This sum shall be paid by EY within thirty (30) days of the date of this Consent Order.
7. The discipline imposed on EY shall be binding upon and apply to any successors or assigns of EY, including but not limited to any subsequent firm formed by the principals of EY or any purchaser or buyer of all or substantially all of the assets of EY. In the event a proposed purchaser of all or substantially all of the assets of EY is an existing firm registered in at least one state, EY may petition the Board to remove the restriction and continued discipline as it would otherwise apply to the purchaser under this provision. The decision not to apply these disciplinary provisions to any potential purchaser shall be within the sole discretion of the Board. However, if the prospective purchaser has no existing discipline before the Board and otherwise would be considered in good standing with the Board, the decision not to apply these disciplinary provisions to any potential purchaser shall not be unreasonably withheld.
8. EY's failure to comply with any of the terms and conditions of this Consent Order shall result in the immediate suspension of EY's registration PART-0616 without any further action or proceeding before the Board.
9. This Consent Order will be published in accordance with NAC 628.450.

Revocation - Failure to Comply with the CPE Documentation Audit

The Board at its November 2024 Board Meeting revoked the CPA Certificates for failure to comply with the 2024 Continuing Education Document Audit requirement of the following individuals:

Kate Gilman

Joy Kandle

Annette Hall CPA and Hall Family CPA PC were disciplined by the Board at its November 2024 meeting. The Board approved the Findings of Fact, Conclusions of Law, Recommendation and Decision with the following provisions:

1. Respondent HALL's Certified Public Accountant's Certificate No. 2994 be and hereby is **SUSPENDED** effective immediately until the underlying complaint received by the Board on December 1, 2023 is resolved.
2. Respondent HALL FAMILY's registration CORP-0785 as a professional corporation of certified public accountants be and hereby is **SUSPENDED** effective immediately until the underlying complaint received by the Board on December 1, 2023 is resolved.
3. Respondents shall pay the Board's attorneys' fees of \$6,581.00 and investigation fees of \$1,600.00 incurred through November 5, 2024, and pay the Board's court reporter fees of \$2,569.30 for the September 18, 2024 and November 6, 2024 hearings within 30 days from the date of this Decision.
4. The Decision of the Board shall be published in accordance with NAC 628.450.