

## 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 chronological order beginning with November 2015 through May 2017.

**Michael DeLuca, CPA**, was disciplined by the Board in November 2015 for failure to comply with the peer review requirements.

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

1. DeLuca's license be placed on probation for a period of three years. If DeLuca fails to comply with the provisions the license will automatically be revoked without further action by the Board.
2. DeLuca agrees to comply with the California Peer Review Committee's requirements including any required follow up for deficiencies related to the team captain re-visit. DeLuca agrees to provide copies of all his California Peer Review documentation to the Board within 10 days of the date of the document.
3. During the probation period, DeLuca shall submit to the Board within 30 days of completion of each quarter, a written report listing the names and addresses of all new clients for whom attest services will be performed. The quarterly reports shall be submitted under penalty of perjury.
4. DeLuca shall complete 24 hours of CPE in the area of accounting and auditing by June 30, 2016 and documentation of the completed CPE shall be provided to the Board by June 30, 2016.
5. If performing Nevada attest services for Nevada corporations, entities located in Nevada, entities that have Nevada based shareholders and/or creditors or for audits submitted for regulatory purposes in Nevada, DeLuca agrees 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 decision until DeLuca's next peer review report with a rating of pass. The cost of pre-issuance reviews shall be borne by DeLuca. The Certified Public Accountant preparing the pre-issuance reviews for DeLuca shall be approved by the Board.
6. DeLuca agrees to promptly respond to any communications from the Board or the California Peer Review Committee of the California CPAs.
7. DeLuca agrees to pay attorney's fees in the sum of \$1285 associated with the issuance of the Amended Complaint and Order to Show Cause and drafting of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision.
8. The total sum due and payable in the amount of \$1285 shall be paid within 30 days of the execution of the Decision by the Board.
9. The decision will be published in accordance with NAC 628.450.

### **DeLuca Update: March 2017**

The Board was advised that the license of Michael DeLuca was automatically revoked based on Mr. DeLuca's failure to comply with the probationary provisions of his stipulated agreement.

**Fred England, CPA**, was disciplined by the Board in November 2015 for failure to comply with the continuing education requirements. The Board approved revocation of Mr. England's Certified Public Accountant license.

**John “Jack” Dolan, CPA & Jack Dolan & Associates CPAs APC** were disciplined by the Board in November 2015 for failure to comply with an investigative matter. The Board approved revocation of Mr. Dolan’s Certified Public Accountant license and the firm registration.

**Dolan Update: January 2016**

The Board re-licensed Mr. Dolan and his firm subject to compliance with the following Stipulated Agreement provisions:

1. The revocations of John Dolan and Dolan & Associates are now stayed and respondents are placed on 3 years’ probation.
2. Within 10 days from the date of the decision, Dolan shall provide information to the Board concerning the complaint matter.
3. Shall complete 8 hours of CPE in the area of client relations, communication with clients, completion of engagements by June 30, 2016 and documentation of the completed CPE shall be provided to the Board by June 30, 2016.
4. There shall be no other complaints involving violations of Rule 201(a)(b)(c) and (d) filed with the Board during the probationary period.
5. Shall pay a civil penalty of \$1,000 assessed with the revocation.
6. Shall pay the Board’s attorney fees and costs of \$997.30 incurred for the hearing and revocation.
7. Shall pay the Board’s attorney fees of \$600 incurred for the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision upon the re-opened proceedings.
8. The total due of \$2,597.30 shall be paid prior to the Board’s January 20, 2016 meeting unless monthly installment arrangements are requested prior to the meeting and agreed to by the Board.
9. Failure to comply with any of the terms and conditions of the provisions will result in the immediate revocation of the both the individual and firm licenses.
10. The Decision will be published in accordance with NAC 628.450.

**Dolan Update: March 2016**

The Board was advised that John (Jack) Dolan’s CPA license and Jack Dolan & Associates CPAs APC’s Firm license were automatically revoked for failure to comply with the stipulated agreement provisions.

**Dolan Update: November 2016**

The Board considered Mr. Dolan’s application for re-licensure.

Mr. Dolan explained his lack of response to the Board in the past and provided assurances that it wouldn’t occur in the future. The Board approved re-licensure based on the following provisions of a Consent Order:

Applicants JOHN B. DOLAN and JACK DOLAN & ASSOCIATES shall be eligible for a Certificate and registration respectively, in the State of Nevada on meeting the requirements for a license and registration as set forth in NRS 628.190 and NRS 628.325 *et seq.*

1. Applicant DOLAN’s Certified Public Accountant’s Certificate and Applicant DOLAN & ASSOCIATES’ registration, once issued, shall be subject to and JOHN B. DOLAN and JACK DOLAN & ASSOCIATES are placed on probation for a period of three (3) years from the date of the Consent Order, subject to the following terms and conditions:
2. Applicants 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 CPE and timely peer reviews.
3. Applicants shall provide responses within ten (10) business days to any request for information from the Board or the Nevada Society of Certified Public Accountants during their three-year probationary period.
4. There shall be no other complaints involving violations of Rule 201(A)(B)(C) and (D) filed with the Board against Applicants, which are substantiated in a due process hearing, during the three-year probationary period.
5. Applicants’ failure to comply with any of the terms and conditions of the Consent Order shall result in the immediate revocation of DOLAN’s Certified Public Accountant’s Certificate and

Applicant DOLAN & ASSOCIATES' registration without any further action or proceeding before or by the Board. Applicants have been warned the Board may not reinstate their Certificate and registration in the future if Applicants fail to comply with the terms of the Consent Order.

6. The Decision will be published in accordance with NAC 628.450.

**Mark A. May, CPA 5241R** was disciplined by the Board in January 2016. The Board approved revocation of Mr. May's Certified Public Accountant license. The revocation was based on cause and evidence provided that Mr. May embezzled over \$100,000 from his California employer while working as the employer's Controller. In addition to other issues relating to false insurance claims amounting to approximately \$29,395. The Board imposed a \$5000 civil penalty and attorney's fees and costs should May request licensure at a future date.

**May Update: May 2016**

Mr. May requested reconsideration of the Board's decision. The Board granted Mr. May a new hearing to be held before a hearing officer. Hearing held on May 10, 2016 in front of a hearing officer. May 17, 2016 Board approved recommendation of hearing officer to uphold the Board's previous decision to revoke the license of Mark A. May

**Lowell Black, CPA**, was disciplined by the Board in November 2014 for failure to comply with professional standards as well as the Board's peer review requirements.

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

1. Black placed on probation for a period of three years.
2. Complete 8 hours of Continuing Professional Education in the area of firm management or ethics by 12/31/14. Backup documentation to support CPE to be included with annual license renewal.
3. Pay a fine of \$1000.
4. Pay the Board's attorney's fees and costs of \$1312.50.
5. The total sum due and payable in the amount of \$2312.50 shall be paid by licensee as follows: a payment of \$770.83 within 30 days of decision; a payment of \$770.83 no later than 1/15/15; and a payment of \$770.84 no later than 1/31/15.
6. There shall be no other complaints involving Rule 201(A)(B)(C) and (D) violations filed with the Board which are substantiated in a due process hearing during the probationary period.
7. Black agrees to comply with Board's Peer Review requirements including submitting a completed Peer Review to the Nevada Society of CPAs by 2/20/15. Shall provide Peer Review results to the Board within 30 days of acceptance from the Society.
8. Failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision shall result in the automatic revocation of the certificate and registration without any further action by or proceeding before the Board.
9. The decision will be published in accordance with NAC 628.450

**Black Update: March 2015**

The license of Lowell Black was revoked on March 19, 2015 based on Black's failure to comply with the provisions of the stipulated agreement.

**Black Update: January 2016**

The Board at their January 2016 meeting re-licensed Mr. Black subject to compliance with the above Stipulated Agreement provisions.

**Arthur DeJoya, CPA**, was disciplined by the Board in May 2016 based on discipline by the Securities & Exchange Commission.

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

1. De Joya's Certified Public Accountant's Certificate No. CPA-3188R shall be placed on probation for a period of thirty (30) months from the date of the Consent Order.
2. De Joya shall provide to the Board copies of any correspondence with the Securities and Exchange Commission ("Commission") and/or Commission Staff and copies of any and all reports and information required by the Commission or its Staff within ten (10) days of its date.
3. De Joya 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. During the probation period, De Joya shall provide quarterly reports to the Board listing the names of new clients for which attestation services will be provided in Nevada and the public accounting services provided to such clients. 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 performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations, entities located in Nevada, entities that have Nevada based shareholders and/or creditors or for audits submitted for regulatory purposes in Nevada, De Joya agrees 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 De Joya. The certified public accountant preparing the pre-issuance reviews for De Joya shall be approved by the Board. De Joya shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
6. De Joya may petition the Board to remove De Joya's license from probation, and/or modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The decision whether to remove the De Joya's license from probation or to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
7. De Joya shall pay a civil penalty of \$5,000.00 in accordance with the payment terms below.
8. De Joya shall pay the Board's investigative and attorney's fees and costs of \$3,000.00 incurred in its investigation and associated with the Consent Order. The total sum due and payable in the amount of \$8,000.00 shall be paid by De Joya as follows: Monthly payments of \$250.00 commencing on June 1, 2016, and continuing on the first day of each month thereafter until the \$8,000.00 due and owing is paid in full.
9. The discipline imposed on Arthur De Joya, CPA shall be binding upon and apply to any firms associated with De Joya, including but not limited to any firm formed by De Joya or any purchaser or buyer of all or substantially all of the assets of De Joya or De Joya's firm.
10. De Joya's failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Arthur De Joya's CPA Certificate Number CPA-3188R without any further action or proceeding before the Board.
11. The Decision will be published in accordance with NAC 628.450.

**Jason Griffith, CPA**, was disciplined by the Board in May 2016 based on discipline by the Securities & Exchange Commission.

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

1. Griffith's Certified Public Accountant's Certificate No. CPA-3738R shall be placed on probation for a period of thirty (30) months from the date of the Consent Order.
2. Griffith shall provide to the Board copies of any correspondence with the Securities and Exchange Commission ("Commission") and/or Commission Staff and copies of any and all reports and information required by the Commission or its Staff within ten (10) days of its date.
3. Griffith 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. During the probation period, Griffith shall provide quarterly reports to the Board listing the names of new clients for which attestation services will be provided in Nevada and the public accounting services provided to such clients. 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 performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations, entities located in Nevada, entities that have Nevada based shareholders and/or creditors or for audits submitted for regulatory purposes in Nevada, Griffith agrees 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 Griffith. The certified public accountant preparing the pre-issuance reviews for Griffith shall be approved by the Board. Griffith shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
6. Griffith may petition the Board to remove Griffith's license from probation, and/or modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The decision whether to remove the Griffith's license from probation or to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
7. Griffith shall pay a civil penalty of \$5,000.00 in accordance with the payment terms below.
8. Griffith shall pay the Board's investigative and attorney's fees and costs of \$3,000.00 incurred in its investigation and associated with the Consent Order. The total sum due and payable in the amount of \$8,000.00 shall be paid by Griffith as follows: Monthly payments of \$250.00 commencing on June 1, 2016, and continuing on the first day of each month thereafter until the \$8,000.00 due and owing is paid in full.
9. The discipline imposed on Jason F. Griffith, CPA shall be binding upon and apply to any firms associated with Griffith, including but not limited to any firm formed by Griffith or any purchaser or buyer of all or substantially all of the assets of Griffith or Griffith's firm.
10. Griffith's failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Jason F. Griffith's CPA Certificate Number CPA-3738R without any further action or proceeding before the Board.
11. The Decision will be published in accordance with NAC 628.450.

**M&K CPAS PLLC**, was disciplined by the Board in May 2016 based on discipline by the United States Securities & Exchange Commission (“USSEC”).

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

1. M&K CPAS PLLC’s registration LLC-0294 shall be placed on probation for a period of three (3) years from the date of the Consent Order.
2. M&K shall provide to the Board copies of any correspondence with the USSEC and/or USSEC Staff and copies of any and all reports and certifications required by the USSEC for M&K’s Independent Consultant undertaking within ten (10) days of its date. This requirement will continue until the USSEC is satisfied with M&K’s undertakings.
3. M&K will not accept any new 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 or until the USSEC is satisfied with M&K’s undertakings, whichever occurs first.
4. During the probation period, M&K shall provide quarterly reports to the Board listing the names of new clients in Nevada and the public accounting services provided to such clients. The report shall be submitted to the Board within ten (10) days of the end of each quarter and provided under penalty of perjury.
5. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations whose principal offices are located in Nevada or for audits submitted for regulatory purposes in Nevada, M&K agrees 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 M&K. The certified public accountant preparing the pre-issuance reviews for M&K shall be approved by the Board. M&K shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
6. After the Final Report and Independent Consultant Certification have been accepted by the USSEC, M&K may petition the Board to remove M&K’s registration from probation, and/or modify or remove the restriction and condition requiring pre-release reviews of attest engagements. M&K may also petition the Board to remove the condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits with no significant issues on pre-release reviews. The decision whether to remove M&K’s registration from probation or to remove the pre-release review restriction and condition shall be within the sole discretion of the Board. This modification or removal shall not be unreasonably withheld.
7. M&K shall pay a civil penalty of \$5,000.00 within thirty (30) days of the date of the Consent Order.
8. M&K shall pay the Board’s investigative and attorney’s fees and costs of \$6,374.75 incurred in its investigation and associated with the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order within thirty (30) days of the date of the Consent Order.
9. The discipline imposed on M&K shall be binding upon and apply to any successors or assigns of M&K, including but not limited to any subsequent firm formed by the principals of M&K or any purchaser or buyer of all or substantially all of the assets of M&K. In the event a proposed purchaser of all or substantially all of the assets of M&K is an existing firm registered in at least one state, M&K 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 the 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.
10. M&K’s failure to comply with any of the terms and conditions of the Consent Order shall result in the immediate revocation of M&K’s registration LLC-0294 without any further action or proceeding before the Board.
11. The Consent Order will be published in accordance with NAC 628.450.

**Matt Manis, CPA (Texas)**, was disciplined by the Board in May 2016 under mobility for his practice privilege in Nevada, based on discipline by the Securities & Exchange Commission. Manis is a partner and owner of M&K CPAS PLLC, a registered firm in Nevada.

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

1. For a period of three (3) years from the date of the Consent Order, if Manis provides any services to a Nevada client as defined in NRS 628.023 under the “practice of public accounting”, he shall provide to the Board the name of the Nevada client and the public accounting services provided to the client within ten (10) days of engagement by the Nevada client. If Manis performs Nevada attest services for non-public clients, he will comply with the pre-release review requirement contained in paragraph 3 below.
2. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations whose principal offices are located in Nevada or for audits submitted for regulatory purposes in Nevada, Manis agrees 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 Manis. The certified public accountant preparing the pre-issuance reviews for MANIS shall be approved by the Board.
3. The Decision will be published in accordance with NAC 628.450.

**Jon Ridenour, CPA (Texas)**, was disciplined by the Board in May 2016 under mobility for his practice privilege in Nevada, based on discipline by the Securities & Exchange Commission. Ridenour is a partner and owner of M&K CPAS PLLC, a registered firm in Nevada.

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

1. For a period of three (3) years from the date of the Consent Order, if Ridenour provides any services to a Nevada client as defined in NRS 628.023 under the “practice of public accounting”, he shall provide to the Board the name of the Nevada client and the public accounting services provided to the client within ten (10) days of engagement by the Nevada client. If Ridenour performs Nevada attest services for non-public clients, he will comply with the pre-release review requirement contained in paragraph 3 below.
2. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations whose principal offices are located in Nevada or for audits submitted for regulatory purposes in Nevada, Ridenour agrees 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 Ridenour. The certified public accountant preparing the pre-issuance reviews for Ridenour shall be approved by the Board.
3. The Decision will be published in accordance with NAC 628.450.

**G. Brad Beckstead, CPA**, was disciplined by the Board in May 2016 based on discipline by the PCAOB.

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

1. Beckstead's Certified Public Accountant's Certificate No. CPA-2701 and Beckstead & Company's registration CORP-0718 shall be placed on probation for a period of two (2) years from the date of the Consent Order.
2. Beckstead and Beckstead & Company will receive a formal letter of reprimand.
3. Beckstead will complete 40 hours of continuing education as required by the PCAOB Order in addition to the regular required annual continuing education by December 31, 2016 and provide copies showing completion with his 2017 annual renewal.
4. Beckstead and Beckstead & Company will forward copies of any correspondence with the PCAOB to the Board during the probationary period within 10 days of its date.
5. Beckstead and Beckstead & Company will not associate with a PCAOB registered public accounting firm as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
6. If performing attest services for non-public clients, Beckstead and Beckstead & Company agree to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005, except full disclosure compilations, 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 Beckstead and Beckstead & Company. The certified public accountant preparing the pre-issuance reviews for Beckstead and Beckstead & Company shall be approved by the Board. Beckstead and Beckstead & Company shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
7. Beckstead and Beckstead & Company shall pay one civil penalty of \$5,000.00 and investigative and attorney's fees and costs of \$1,600.00 associated with the Consent Order as follows: Monthly payments of \$1,000.00 commencing on June 1, 2016, and continuing on the first day of each month thereafter until the \$6,600.00 due and owing is paid in full.
8. Beckstead's and Beckstead & Company failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Gordon Brad Beckstead's CPA Certificate Number CPA-2701 and Beckstead & Company's registration CORP-0718 without any further action or proceeding before the Board.
9. The Decision will be published in accordance with NAC 628.450.

**Revocation - Failure to Renew License.** The Board at its May 2016 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2016 License Renewal Fee and Non-Compliance with the 2015 CPE requirement:

Derek Anderson  
Gregory Wiens

Nathan Burt  
David Williams

Paul Michaels  
Eric Woolery

**Lance Bradford CPA**, was disciplined by the Board in July 2016 based on Issues related to the firm's discipline by the PCAOB.

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

1. Bradford's Certified Public Accountant's Certificate No. CPA-2177 shall be placed on probation for a period of two (2) years from the date of the Consent Order.
2. Bradford will receive a formal letter of reprimand.
3. Bradford will complete 16 hours of continuing education in the area of practice management as part of the regular required annual continuing education by December 31, 2016 and provide copies showing completion with his 2017 annual renewal.
4. Bradford will not associate with any issuer with regard to attest matters, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
5. Bradford will forward copies of any correspondence with the PCAOB to the Board during the probationary period within 10 days of its date.
6. If performing attest services for non-public clients, Bradford agrees 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 Bradford. The certified public accountant preparing the pre-issuance reviews for Bradford shall be approved by the Board. Bradford shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
7. Bradford may petition the Board to modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The decision whether to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
8. Bradford's failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Lance Bradford's CPA Certificate Number CPA-2177 without any further action or proceeding before the Board.
9. The Decision will be published in accordance with NAC 628.450.

**Leilani Bradford, CPA**, was disciplined by the Board in July 2016 based on discipline by the PCAOB.

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

1. Bradford's Certified Public Accountant's Certificate No. CPA-2438 shall be placed on probation for a period of two (2) years from the date of the Consent Order.
2. Bradford will receive a formal letter of reprimand.
3. Bradford will complete 16 hours of continuing education in the area of Accounting & Auditing as part of the regular required annual continuing education by December 31, 2016 and provide copies showing completion with her 2017 annual renewal.
4. Bradford will not associate with any issuer with regard to attest matters, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
5. Bradford will forward copies of any correspondence with the PCAOB to the Board during the probationary period within 10 days of its date.
6. If performing attest services for non-public clients, Bradford agrees 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 Bradford. The certified public accountant preparing the pre-issuance reviews for Bradford shall be approved by the Board. Bradford

shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.

7. Bradford may petition the Board to modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The decision whether to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
8. Bradford shall pay a fine of \$5,000.00 and pay the Board's investigative and attorney's fees and costs of \$4,000.00 associated with the Consent Order as follows: Monthly payments of \$1,500.00 commencing on July 1, 2016 and continuing on the first day of each month thereafter for the next six (6) months until the \$9,000.00 due and owing is paid in full.
9. Bradford's failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of H. Leilani Bradford's CPA Certificate Number CPA-2438 without any further action or proceeding before the Board.
10. The Decision will be published in accordance with NAC 628.450.

**Dustin Lewis, CPA**, was disciplined by the Board in July 2016 based on discipline by the PCAOB. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order with the following provisions:

1. Lewis' Certified Public Accountant's Certificate No. CPA-3205 shall be placed on probation for a period of two (2) years from the date of the Consent Order.
2. Lewis will receive a formal letter of reprimand.
3. Lewis will complete 16 hours of continuing education in the area of Accounting & Auditing as part of the regular required annual continuing education by December 31, 2016 and provide copies showing completion with his 2017 annual renewal.
4. Lewis will not associate with any issuer with regard to attest matters, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
5. Lewis will forward copies of any correspondence with the PCAOB to the Board during the probationary period within 10 days of its date.
6. If performing attest services for non-public clients, Lewis agrees 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 Lewis. The certified public accountant preparing the pre-issuance reviews for Lewis shall be approved by the Board. Lewis shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
7. Lewis has informed the Board he has performed one (1) audit completed on or about June 30, 2016. A post-issuance review of this audit will be performed within 60 days after issuance of the financial statements. The certified public accountant preparing the post-issuance review for Lewis shall be approved by the Board. Lewis shall submit the post-issuance engagement quality review report to the Board within thirty (30) days of the issuance of the report.
8. Lewis may petition the Board to modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The post-issuance review audit performed in paragraph 7 above may qualify as one of the two (2) audits required to be completed to petition the Board to modify or remove the pre-release review condition. The decision whether to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
9. Lewis shall pay a fine of \$5,000.00 and pay the Board's investigative and attorney's fees and costs of \$4,000.00 associated with the Consent Order as follows: Monthly payments of

\$1,500.00 commencing on July 1, 2016 and continuing on the first day of each month thereafter for the next six (6) months until the \$9,000.00 due and owing is paid in full.

10. LEWIS' failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Dustin Lewis' CPA Certificate Number CPA-3205 without any further action or proceeding before the Board.
11. The Decision will be published in accordance with NAC 628.450.

**LLB CPAs Inc.**, was disciplined by the Board in July 2016 based on Issues related to the firm's discipline by the PCAOB.

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

1. LLB CPAS INC.'s registration CORP-0754 shall be placed on probation for a period of five (5) years from the date of the Consent Order.
2. LLB shall comply with the PCAOB order and decision issued against L.L. BRADFORD.
3. LLB shall provide to the Board, within 30 days of the date of the Board's Consent Order, its policies and procedures regarding (i) document retention required pursuant to NRS 628.435, (ii) computer back-ups, and (iii) lock down of Engagement binders to ensure no changes are made to attest files after the expiration of the documentation period.
4. LLB will forward copies of any correspondence to the Board with LLB or L.L. BRADFORD and the PCAOB received after the date of the Consent Order through the probationary period within 10 days of the date it was received.
5. LLB will not associate with any issuer with regard to attest matters, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
6. LLB will provide a report to the Board within 30 days of the Board's Consent Order detailing the public accounting attest services provided by LLB to its clients and a list of its attest clients.
7. If performing attest services for non-public clients, LLB agrees 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 during the probation period. The cost of pre-issuance reviews shall be borne by LLB. The certified public accountant preparing the pre-issuance reviews for LLB shall be approved by the Board, which approval shall not be unreasonably withheld. LLB shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
8. LLB shall obtain a peer review by January 31, 2017 with a report due by June 30, 2017. LLB shall submit copies of its enrollment form, acceptance letter and peer review report within 10 days of its date. LLB agrees to provide copies of all of its Nevada Peer Review documentation to and from its peer review administering entity to the Board within 10 days of the receipt of the document.
9. LLB may petition the Board to remove and/or modify the condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted after receipt of a peer review completion letter for the peer review due June 30, 2017 indicating a pass with no deficiencies. The decision whether to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
10. LLB or L.L. BRADFORD shall pay one fine of \$5,000.00 to the Board. LLB or L.L. BRADFORD shall pay the Board's investigative and attorney's fees and costs of \$4,000.00, for a total of \$9,000.00, associated with the Consent Order as follows: Monthly payments of \$1,500.00 commencing on July 1, 2016 and continuing on the first day of each month thereafter for the next six (6) months until the \$9,000.00 due and owing is paid in full.
11. LLB's failure, after having been proven, to comply with any of the material terms and conditions of the Consent Order shall result in the immediate revocation of LLB's registration CORP-0753 without any further action or proceeding before the Board.
12. The discipline imposed on LLB shall be binding upon and apply to any successors or assigns of LLB if such successors or assigns include either Lance Bradford, Leilani Bradford

and/or Dustin Lewis as an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters.

13. The Consent Order will be published in accordance with NAC 628.450.

**L.L. Bradford & Company LLC**, was disciplined by the Board in July 2016 based on Issues related to the firm's discipline by the PCAOB.

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

1. L.L. BRADFORD & COMPANY, LLC's registration LLC-0113 shall be placed on probation for a period of five (5) years from the date of the Consent Order.
2. L.L. BRADFORD shall comply with the PCAOB order and decision.
3. L.L. BRADFORD shall provide to the Board, within 30 days of the date of the Board's Consent Order, its policies and procedures regarding (i) document retention required pursuant to NRS 628.435, (ii) computer back-ups, and (iii) lock down of Engagement binders to ensure no changes are made to attest files after the expiration of the documentation period.
4. L.L. BRADFORD will forward copies of any correspondence to the Board with the PCAOB received after the date of the Consent Order through the probationary period within 10 days of the date it was received.
5. L.L. BRADFORD will not associate with any issuer with regard to attest matters, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
6. L.L. BRADFORD will provide a report to the Board within 30 days of the Board's Consent Order detailing the public accounting attest services provided by L.L. BRADFORD to its clients and a list of its attest clients.
7. If performing attest services for non-public clients, L.L. BRADFORD agrees 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 during the probation period. The cost of pre-issuance reviews shall be borne by L.L. BRADFORD. The certified public accountant preparing the pre-issuance reviews for L.L. BRADFORD shall be approved by the Board, which approval shall not be unreasonably withheld. L.L. BRADFORD shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
8. L.L. BRADFORD will receive a formal letter of reprimand.
9. L.L. BRADFORD's failure, after having been proven, to comply with any of the material terms and conditions of the Consent Order shall result in the immediate revocation of L.L. BRADFORD & COMPANY, LLC's registration LLC-0113 without any further action or proceeding before the Board.
10. L.L. BRADFORD shall pay a fine of \$5,000.00. L.L. Bradford shall pay the Board's investigative and attorney's fees and costs of \$4,000.00, for a total of \$9,000.00, associated with the Consent Order as follows: Monthly payments of \$1,500.00 commencing on July 1, 2016 and continuing on the first day of each month thereafter for the next six (6) months until the \$9,000.00 due and owing is paid in full.
11. L.L. BRADFORD or its successor LLB CPAS INC. shall obtain a peer review by January 31, 2017 with a report due by June 30, 2017. L.L. BRADFORD shall submit copies of its enrollment form, acceptance letter and peer review report within 10 days of its date. L.L. BRADFORD agrees to provide copies of all of its Nevada Peer Review documentation from its peer review administering entity within 10 days of the receipt of the document.
12. The discipline imposed on L.L. BRADFORD shall be binding upon and apply to any successors or assigns of L.L. BRADFORD if such successors or assigns include either Lance Bradford, Leilani Bradford and/or Dustin Lewis as an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters.
13. The Consent Order will be published in accordance with NAC 628.450.

**LL Bradford Update: July 2016**

Board Review and Determination of request by L.L. Bradford & Co., CPAs for determination of peer review required in paragraph 11 of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order. The Board approved L.L. Bradford's request to waive the peer review provision in paragraph 11 of the Stipulated Agreement based on the firm's prior pre-release review report provided to the Board. In addition, assurances that peer review services will no longer be provided by the firm.

**Christopher Whetman, CPA Update: September 2016**

The Board reviewed the additional amendments to the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order for Christopher Whetman. The Board approved the following amendments:

1. Paragraph 3 of the Disciplinary Order contained in the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall be amended to delete the requirement that Whetman not associate with a PCAOB registered public accounting firm during his probationary period. Whetman shall continue to abide by the remainder of Paragraph 3 of the Disciplinary Order which requires that he not 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. Whetman will not in any way be involved with any issuer engagements performed by Eide Bailly LLP during his probationary period.
2. Eide Bailly LLP shall not be subject to the discipline imposed by Paragraph 8 of the Disciplinary Order. However, Paragraph 8 of the Disciplinary Order remains effective in the event Whetman forms a firm, or joins or is associated with another firm during his probationary period.
3. The provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order dated June 9, 2016 remain in full force and effect except as modified by the September 2016 Order.

**Richard Peters, CPA**, was disciplined by the Board in November 2016 for failure to comply with the Board's Practice Monitoring (Peer Review) Program. The Board approved revocation of Mr. Peter's Certified Public Accountant license.

**Philip Zhang, CPA Update: January 2017**

The Board approved a request by Philip Zhang for the release of the paragraph 8 provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order. Probationary status will remain until compliance with remaining provisions have been met.

**Revocation - Failure to Comply with Peer Review.** The Board at its January 2017 Board Meeting revoked the following CPA Certificates for failure to comply with the Board's Practice Monitoring Program (Peer Review) for the following individuals:

Tabitha Carlisle

Stephanie Edmonds

Rochelle Evans

**Peer Review Update: March 2017**

Ms. Edmonds requested Board consideration to rescind the previous revocation based on compliance. The Board approved the request and reinstated the license of Ms. Edmonds.

**Revocation - Failure to Renew License.** The Board at its May 2017 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2017 License Renewal Fee and Non-Compliance with the 2016 CPE requirement:

Curt Mayer  
Daniel Weishar

Abhimanyu Maheswari

Glenn Pannenburg

**Bojan Stokic, CPA**, was disciplined by the Board in May 2017 based on discipline by the PCAOB. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order with the following provisions:

1. STOKIC's Certified Public Accountant's Certificate No. CPA-5331 shall be placed on probation for a period to run concurrently with the PCAOB's Order for the period from the date of the Consent Order through December 13, 2017.
2. STOKIC shall provide to the Board copies of any correspondence with the PCAOB and/or its Staff and copies of any and all reports and information required by the PCAOB or its Staff within ten (10) days of its date.
3. STOKIC 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. During the probation period, STOKIC shall provide quarterly reports to the Board listing the names of new clients for which attestation services will be provided in Nevada and the public accounting services provided to such clients. 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. The discipline imposed on STOKIC shall be binding upon and apply to any firms associated with STOKIC, including but not limited to any firm formed by STOKIC or any purchaser or buyer of all or substantially all of the assets of STOKIC OR STOKIC's firm.
6. STOKIC's failure to comply with any of the terms and conditions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of STOKIC's CPA Certificate Number 5331 without any further action or proceeding before the Board.
7. The Decision will be published in accordance with NAC 628.450.

**Surrender in Lieu of Discipline** – the following individuals and firms have surrendered their licenses based on complaints received and in lieu of going through the disciplinary process.

Joseph Krusick  
DeJoya Griffith LLC

Roger Stadtmueller

Joshua Gottesman