

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 June 2017 through January 2019.

Kyle L. Tingle, CPA, Kyle L. Tingle Tax & Bookkeeping LLC, and Kyle L. Tingle CPA LLC were disciplined by the Board in July 2017 based on disciplinary action by the PCAOB. The Board approved a Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Consent Order with the following provisions:

1. TINGLE's Certified Public Accountant's Certificate No. 1629R and TINGLE LLC's registration LLC-0437 shall be placed on probation for a period of two (2) years from the date of this Consent Order.
2. TINGLE, TINGLE LLC and TINGLE CPA LLC shall comply with the PCAOB order and decision.
3. TINGLE, TINGLE LLC and TINGLE CPA LLC shall receive formal letters of reprimand.
4. TINGLE 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, 2017 and provide copies showing completion with his 2018 annual renewal.
5. TINGLE 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. TINGLE and TINGLE CPA LLC will forward copies of any correspondence with the PCAOB to the Board during the probationary period within 10 days of its date.
7. TINGLE and TINGLE LLC will provide a report to the Board within 30 days of the Board's Consent Order detailing the public accounting attest services provided by TINGLE and TINGLE LLC to their clients and a list of their attest clients.
8. If performing attest services for non-public clients, TINGLE and TINGLE LLC 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 TINGLE and TINGLE LLC. The certified public accountant preparing the pre-issuance reviews for TINGLE and TINGLE LLC shall be approved by the Board. TINGLE and TINGLE LLC shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
9. TINGLE and TINGLE LLC shall obtain a peer review by the date required by the AICPA, with enrollment and peer review information and their peer review report due as required by the AICPA. TINGLE LLC shall submit copies of its enrollment form, acceptance letter and peer review report within 10 days of its date. TINGLE and TINGLE LLC agree to provide copies of all of their Nevada Peer Review documentation from their peer review administering entity within 10 days of the receipt of the document.
10. The discipline imposed on TINGLE LLC and TINGLE CPA LLC shall be binding upon and apply to any successors or assigns if such successors or assigns include TINGLE as an owner, member, manager, principal or person who has supervisory authority over accounting or attest matters.
11. TINGLE, TINGLE LLC and TINGLE CPA LLC shall pay a fine of \$2,000.00 and pay the Board's attorney's fees of \$2,901.25 and court reporter fees of \$170.00 associated with this Consent Order and previous Complaint and Order to Show Cause issued by the Board within 30 days of the date of this Consent Order.
12. The failure of TINGLE, TINGLE LLC and TINGLE CPA LLC 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 KYLE

TINGLE's CPA Certificate No. 1629R, KYLE L TINGLE TAX AND BOOKKEEPING L.L.C.'s registration LLC-0437 and KYLE L. TINGLE, CPA, LLC's inactive registration LLC-0118 without any further action or proceeding before the Board.

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

Ali Kakhsaz, CPA was disciplined by the Board in January 2018 for failure to comply with the peer review requirements. The Board approved revocation of Mr. Kakhsaz's Certified Public Accountant license.

Matthew Theabeau, CPA was disciplined by the Board in January 2018 for failure to disclose child support obligation on license renewal, failure to comply with child support order and failure to respond to the Board's 2017 Peer Review program. The Board approved revocation of Mr. Theabeau's Certified Public Accountant license.

Mark Dicus, CPA was disciplined by the Board in May 2018 based on a court matter where an Arbitrator in the Eighth Judicial District Court found Dicus was negligent and converted \$22,000 which he had wrongfully retained from his client. The Board approved the following provisions:

1. Respondent's Certified Public Accountant's Certificate No. 4476 be revoked for a period of two (2) years from the date of the Decision. Respondent shall immediately cease and desist from holding himself out as a Certified Public Accountant licensed by the State of Nevada. Respondent is to return his Certified Public Accountant's Certificate No. 4476 to the Board immediately. Respondent shall remove all references to Certified Public Accountant in his name and on all signage, advertising, answering machine and/or answering service, email, letterhead, business cards and yellow page listing and website if any.
2. After two (2) years from the date of this Decision, Respondent may reapply for licensure. For re-licensure, Respondent must comply with NAC 628.110 and any other statutory or regulatory requirements of the Board for re-licensure, including a showing that he has complied with this Decision and that he is qualified to practice as a Certified Public Accountant in the State of Nevada.
3. Pursuant to NRS 628.390(3), Respondent shall pay a civil penalty of \$5,000.00 for violations of NRS 628.390(1)(b) and (j).
4. Respondent shall pay the Board's investigative fees of \$2,270.50, attorney's fees of \$3,726.25 and pay the Board's Court Reporter fees of \$630.00.
5. The Decision of the Board shall be published in accordance with NAC 628.450.

Revocation - Failure to Renew License. The Board at its May 2018 Board Meeting revoked the following CPA Certificates for Non-Payment of the 2018 License Renewal Fee and Non-Compliance with the 2017 CPE requirement:

Mark Borgen
Michael Humbarger
Richards Schwartz

Robert Eves
Danelle Poon
Integrated Accounting Professionals

J. Frank Fisher
Steven Price

Noah Green

Philip Adams, CPA & Bardier & Adams Ltd., were disciplined by the Board in July 2018 based on failure to comply with Peer Review requirements. The Board approved the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order & Decision with the following provisions:

1. Respondents ADAMS and BARDIER are placed on probation for a period of three (3) years from the date of approval of this Stipulation by the Board at which time said probation will terminate provided that Respondents comply with paragraphs 2-11 below.
2. Respondents shall obtain the outstanding Peer Reviews for the years 2014 and 2017 as required by the Peer Review Administering Entity.
3. Respondents shall provide the Board with the Enrollment Letter from the Peer Review Administering Entity indicating they are properly enrolled for Peer Review thirty (30) days of the date of this Decision.
4. Respondents shall obtain their 2014 Peer Review within 90 days of the date of the Enrollment Letter.
5. The 2017 Peer Review must be completed within 90 days of the 2014 Peer Review so that the Respondents are not behind in their Peer Reviews.
6. Respondents shall comply with all timelines as outlined by the Peer Review Administering Entity. Respondents shall not request or obtain any extensions of time for deadlines imposed by the Peer Review Administering Entity in obtaining their 2014 and 2017 Peer Reviews.
7. Respondents by their signatures below on this Stipulation 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 Appraisal Board's ("RAB") agenda.
8. Respondents shall provide the final Peer Review Report and Letter of Acceptance to the Board upon receipt from the Peer Review Administering Entity.
9. Pursuant to NRS 628.390(3), Respondents shall pay a civil penalty of \$5,000.00 within thirty (30) days of the date of this Decision.
10. Respondents shall pay the Board's attorneys' fees of \$550.00 incurred in this matter within thirty (30) days of the date of this Decision.
11. Respondents shall timely respond, within ten (10) days, to the Nevada Society of Certified Public Accountants, the Peer Review Administering Entity and to the Board in all future related matters during the probation period.
12. Respondents' failure to comply with any of the terms and conditions of these Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision shall result in the automatic revocation of Respondents' certificate and registration without any further action by or proceeding before the Board.
13. This Decision will be published in accordance with NAC 628.450

Revocation - Failure to Comply with Continuing Education. The Board at its November 2018 Board Meeting revoked the following CPA Certificates for Non-Compliance with the 2017 CPE requirement: Mark A. Murphy and David Thompson.

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.

G. Brad Beckstead, CPA	Beckstead & Company	
Erick Klein, CPA		
Peter Magee, CPA	Peter Magee, CPA & Assoc.	
Andrea Maroney, CPA	Andrea Maroney, CPA Chtd.	Goldberg Maroney & Assoc.
Charlie Roy, CPA	Seale & Beers, CPAs LLC	