

**Wyoming Board of Certified Public Accountants
Disciplinary Actions**

This list is an alphabetical roster of all disciplinary actions taken against individual certificates and firm permits by the Wyoming Board of Certified Public Accountants. Data pertinent to each matter will remain on this list pursuant to the Board's formally adopted records retention schedule.

This document is a total of five (5) pages in length.

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Anderson, Michael T.	Certificate revoked for failure to complete a client engagement and return client records. 5/5/2005
Arthur Andersen, LLP	Firm permit revoked 12/6/2002.
Armour, John R.	Certificate and Permit revoked for failure to complete Wyoming Statutes and Rules Course. 5/5/2005
Austin, Jack I.	Certificate and permit revoked through Settlement Agreement 11/4/1998.
Bennett, Vernon C.	Certificate and permit revoked on 7/10/1989 for failure to comply with CPE; reinstated on 5/3/1990.
Brough, Richard N.	Settlement Agreement 8/19/1996: Brough agreed to the review of two new governmental audits at his expense; agreed that should the review disclose non-compliance with standards, a new action would be taken. Settlement Agreement 5/7/1997 as a result of 1996 Agreement. Required to complete 24 hours of CPE in accounting and auditing before 8/1/1997.
Clark, Carol S.	Settlement Agreement 11/2/1994.
Cowper, Dennis	Suspended 2/13/1989; voluntary action; reinstated 5/91.
Denton, L. Karl	Certificate and Permit revoked 2/26/1999 for noncompliance with Settlement Agreement. Settlement Agreement 5/6/1998 lifted practice restriction. Agreed to pre-issuance review of first Wyoming audit engagement at his cost. 11/1/1995 entered into a Settlement Agreement to limit the scope of his practice to exclude all audits indefinitely.

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Dorr, Mark. A.	Settlement Agreement 5/5/1999 limits practice, d/b/a Dorr, Bentley & Pecha, The CPA Network to exclude all audits. Must comply with office registration requirements. Certificate and Firm permit (CPA Network) suspended for one year by Board action effective November 27, 2006. Board Order found Mark Dorr violated the 1999 Settlement Agreement, was dishonest in the practice of public accounting, and committed acts which reflect adversely on his ability to practice public accounting. Certificate #581 reinstated on active status by Board action on January 7, 2008. Permit-to-practice issued to Dorr & Company, LLC as the CPA Network is no longer registered. Practice limitation imposed by 1999 settlement agreement remains in place.
Elsom, William Daniel	Certificate suspended 11/26/2007 for a minimum of 5 years for felony conspiracy to commit sales of unregistered securities.
Elton, Karen S.	7/11/2005 Settlement Agreement - public reprimand for failure to complete the required Wyoming Statutes and Regulations CPE course.
Gearhart, Thomas N.	Certificate and permit suspended 7/6/1994 for failure to comply with CPE. Subsequent Settlement Agreement to surrender certificate.
Gottlob, John C.	Certificate and permit suspended 7/10/1989, felony conviction. Certificate and Permit reinstated 11/8/1991. Hearing held on 5/3/2000, certificate placed on inactive status for failure to comply with CPE requirements. May not practice public accounting as a CPA. Certificate revoked 1/11/2007 for failure to respond to Board inquiries and practicing on an expired certificate.
Green, Sam D.	Certificate and permit suspended for failure to respond to Board communications. Reinstated with Settlement Agreement to limit practice to exclude all audits. 7/10/1989.
Heiser, Larry L.	Public Reprimand through Settlement Agreement 2/19/2002.
Hiratsuka, Steven	Certificate voluntarily surrendered through settlement agreement 1/23/1997.

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Hoveland, John	Certificate and Permit revoked 9/15/1995. Hearing held 5/4/1995 to consider revocation for failure to provide evidence of compliance with quality review. Certificate remained suspended contingent upon showing of acceptance of quality review and compliance with Board's 1/19/1995 order. Certificate suspended 1/19/1995 for two weeks or until evidence of quality review requirements received.
Huspeck, Connie M.	Settlement Agreement 7/15/1990. Practice is limited to exclude all governmental audits.
Jacobsen, Jeffrey F.	Settlement Agreement dated 6/11/2003 continues practice limitation imposed in 2001, requires pre-issuance review prior to re-entry into audit or review practice. Settlement Agreement 7/26/2001, practice is limited to exclude all audits or review in any capacity. Sole compilation engagement is subject to pre-issuance review. CPE imposed. Settlement Agreement 2/3/1992 required 40 hours of CPE and pre-issuance review of audit review and quality review. Settlement Agreement 2/27/2006 lifts practice restriction imposed by 2001 and 2003 Agreements. Practice is no longer restricted in any way.
Jensen, Dallas Randall	Settlement Agreement 9/11/2006 constitutes a public reprimand for failure to complete audit engagements. Jensen's practice in Wyoming is restricted; he cannot perform any type of financial statement services including agreed upon procedure engagements, wherein he conducts and signs an accountant's report or opinion.
Kavinoky, Larry	Settlement Agreement 5/8/1996, Kavinoky may not practice as Kavinoky, Inc. 7/15/1996, Settlement Agreement reprimanded Kavinoky, required CPE be completed and cooperation with successor accountant if necessary. Settlement Agreement 7/15/1990. Practice is limited to exclude all audits.
Kelsey, Scott B.	Settlement Agreement 11/18/2008. Public reprimand; CPE and peer review documentation required.
Kominsky, Raymond J.	Settlement Agreement 7/15/1990. Practice is limited to exclude all governmental audits.
Lake, Pauline	Suspended 1966.
Lubken, Valerie A.	Certificate revoked for non-payment of fees 5/3/2001.

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McCraken, Karl	Certificate and permit revoked 9/1/1989 for violations of the code of professional conduct.
McCraken & Associates	Permit revoked 9/1/1989.
McDaniel, John C.	Certificate and permit suspended for a minimum of 5 months 5/5/1994, failure to comply with peer review requirements; reinstated 1/19/1995. Certificate suspended 8/10/2004 for failure to properly renew the permit, failure to register a corporation, and failure to respond to Board inquiries.
Miller, David J.	Certificate censured 8/21/2009 for failure to comply with regulatory requirements in a timely fashion.
Minick, H. David	Certificate revoked 1/24/1997 for failure to pay fees; reinstated 5/8/2003.
Moore, William	Settlement Agreement limits Moore's practice, d/b/a Stearns & Moore, to exclude all SAS, SSARS, SSAE or GAO engagements, 9/27/2002.
Oberhelman, Dennis L.	Settlement Agreement 12/14/2005; May not perform accounting services or peer reviews for Wyoming clients or Wyoming CPA firms. May provide tax services if services are performed outside of Wyoming.
Perala, Julie V.	Certificate revoked 5/3/2001 for non-payment of fees; reinstated 7/17/2002.
Polis, James	Settlement Agreement 6/27/1990, all future audits must be performed in compliance with standards and acceptable to the Department of Audit.
Price, Keith	Settlement Agreement 9/5/1995, practice is limited to exclude the performance of peer reviews. Public censure.
Rubesh, Leland J.	Certificate and firm permit revoked for failure to complete a required peer review 5/05/2005.
Russell, Donald	Settlement Agreement 7/15/1990 agreed to limit his practice to exclude all audits.
Saunders, Shawn E.	Certificate revoked for non-payment of fees 2/27/1998; reinstated 5/3/2004.

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Schneider, Roger	Settlement Agreement 9/28/1990. Practice is limited to exclude all governmental and not-for-profit audits; accelerated peer review was required.
Schwartzkopf, Tracy A.	Settlement Agreement 6/13/2008. Certificate is revoked for felony conviction.
Strahan, Jon M.	Settlement Agreement 2/19/2002, professional activities limited to exclude all audits as an individual. Public reprimand.
White, Clayton R.	Certificate revoked 5/5/05 through Settlement based on a felony forgery conviction.
Yennie, Gerald A.	Certificate revoked through Settlement Agreement 7/13/2000.