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# PUBLIC NOTICE

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Disciplinary Action - Board of Certified Public Accountants, State of Wyoming

### **Reprimand and Voluntary Surrender of Certified Public Accountant (CPA) Certificate and CPA Firm Permit**

Larry Heiser – Certificate Number 982  
Western Sage Accounting –Permit Number 807  
Worland, Wyoming

The conduct and admissions of the CPA registered as Larry Heiser and CPA firm registered as Western Sage Accounting, were found by the Board of Certified Public Accountants, State of Wyoming (Board) to merit such disciplinary action pursuant to W.S. § 33-3-121(a)(iv). The Board accepted voluntary surrender of the CPA certificate and CPA firm permit as part of the settlement agreement, stipulation, and order.

For further details, please refer to the Board's website which may be found at <http://cpaboard.wyo.gov>

April 15-22-29, 2021

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