

# Texas State Board Report

August 2000

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY  
Austin, Texas

VOL. 71

**Y**OU PROBABLY KNOW THAT TEN OF THE FIFTEEN MEMBERS OF THE TEXAS State Board of Public Accountancy are CPAs. But did you know that the governor also frequently appoints CPAs to other State boards and commissions? Like the TSBPA, many State agencies have public members who are not licensed by those particular boards. Hundreds of citizens are appointed to State boards and commissions each year.

## THE STATE OF TEXAS NEEDS YOU!

**A**ccording to the governor's appointments office, CPAs serve a number of agencies where they are valued for their financial expertise and grasp of business practices. "I think that being able to bring a business viewpoint to the decision-making process is helpful," says **William C. Atkinson**, president and CEO of the First American Bank in Bryan, who is one of two CPAs serving on the Texas Higher Education Coordinating Board.

Members of some state boards and commissions are appointed for six years, some for four years, and others for two, according to each agency's enabling statute. In some instances, Senate confirmation is required of gubernatorial appointments. In certain cases, the law precludes a State employee from being appointed to a particular board or commission; however, some agencies' enabling statutes require that a state employee be appointed.

The governor's office considers the geographic, ethnic, and gender composition of the current boards and commissions before making appointments. It also reviews statutory re-

strictions pertaining to the appointments and gathers information on professional or personal experience necessary or preferable to the agencies' functions.

In order to acquaint new appointees with the duties and responsibilities of their positions, the governor's office holds quarterly orientation/training sessions for new board and commission members. Some agencies, including the TSBPA, conduct their own sessions as well.

**Vicki T. Ravenburg**, former president of the San Antonio Chapter of the Texas Society of CPAs and partner in the firm of Sagebiel & Ravenburg PC, was appointed to the Texas Board of Professional Engineers. She has strong words of praise for her fellow board members and those on the TSBPA. "The backgrounds and quality of these people are amazing. They are very im-

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*"I was flattered that anyone thought of me for this. I had done a lot of volunteer work in the past, but never in a governmental situation. The change appealed to me."*

Vicki T. Ravenburg, CPA

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pressive individuals.”

Houston CPA **Tom Oliver** was appointed to a six-year term on the Texas Department on Aging in 1997. He has been the chairman of that agency’s Audit and Finance Committee for three years, and recently the governor named him board chairman.

“Serving on the board [Texas Department on Aging] has been very challenging and fulfilling. I have been able to utilize my CPA background to bring a business perspective to the board,” he says. “I am looking forward to the challenge before me as board chair.”

He is no stranger to voluntary state service. His contributions to the TSBPA include

proctoring every CPA exam since 1982, except in May 1999 when he was ill, and serving as an advisory committee member of the TSBPA’s Qualifications Committee since 1993. He has been area chairman of the TSBPA’s Constructive Enforcement Committee, in addition to being a past chairman and member of the Texas Society of CPAs’ Cooperation with the

Texas State Board of Public Accountancy Committee at the state and chapter levels.

The governor’s office may be notified in one of several ways that someone is interested in an appointment to a state board or commission. Often, the governor’s office receives a letter of recommendation from an individual or an organization. Sometimes a person independently notifies the governor’s appointments office of an interest in being appointed. In either case, the appointments office sends the interested person an application to complete and return along with a current résumé and photograph. An individual may apply to as many boards and commissions as he or she wishes; if the person is not appointed to his or her first choice, the file remains open for consideration of appointment to another agency. Any information in a potential appointee’s file at the governor’s office is subject to the State’s *Public Information Act*.

Mr. Atkinson was prompted to apply for a state appointment after he became active in the political process. “I wanted to give a little bit back to the state that’s been so good to

me. Being a member of the Higher Education Coordinating Board has given me the personal satisfaction of being able to contribute in a small way to the state.” He goes on to say that working with board members and staff have given him the opportunity to meet many outstanding people whom he otherwise wouldn’t have met.

Ms. Ravenburg, though, was approached by another CPA who knew that the Board of Professional Engineers was seeking a CPA to fill one of its public member slots.

“I was flattered that anyone thought of me for this. I had done a lot of volunteer work in the past, but never in a governmental situation. The change appealed to me,” she says. She thought it might be interesting to work with a different type of individual, but instead she found more similarities than differences between accountants and engineers (both are conservative, she says), as well as between her own licensing board [TSBPA] and the Engineering Board. Both boards give qualifying examinations and issue licenses. They also have many of the same issues, such as continuing professional education. “The Engineering Board is just now considering mandatory CPE. I’ve been able to tell them what the TSBPA has done. My experience as a CPA sheds a slightly different light on the subject.”

“I was approached by one of my clients about applying for a state appointment,” says **I. Wayne McConnell**, the Houston CPA who is treasurer of the Board of Pharmacy. “I had an interest in doing something in the public service arena, so I saw this as an opportunity to do that.” He knew he wanted to serve on a consumer-oriented board. A family member had had a negative drug interaction, so the Pharmacy Board was of particular interest.

Mr. McConnell thinks that his acumen in the area of financial statements, financial analysis, and budgeting lend support to the other board members who are not financially oriented. “As the owner of a CPA firm, I’m also able to look at things from an entrepreneurial perspective, which is helpful to someone with a pharmacy background.”

Ms. Ravenburg believes that she will be able to contribute to the Board of Professional Engineers in a variety of other ways. “Just recently they presented a budget to the board for the first time in any type of detail. In the past the board was given only very general financial information. The chairman wanted a

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*“It’s quite satisfying to feel like I’ve been able to participate in the governmental process and make a contribution. I think it’s important that we as individuals participate in that process. It can’t all get done by the politicians or the state employees.”*

I. Wayne McConnell, CPA

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CPA to help in developing a budget, and I was instrumental in presenting the FY 2000-2001 budget in an understandable format.”

“I’ve come to understand just how important higher education is to the future of the State,” says Mr. Atkinson. “The demographics in Texas are changing so rapidly that it is critical for us to get more and more of our minority population involved in higher education. The Board of Accountancy’s scholarship fund [administered by the Texas Higher Education Coordinating Board] is a good example of what the state needs to be doing.”

**Harriett Marmon Helmle**, CPA of San Antonio, serves on the Texas Department of Mental Health and Mental Retardation. Since her appointment three years ago, Ms. Helmle has learned a tremendous amount about mental health and mental retardation. “Because of their disabilities, it is very difficult for people falling into these categories to be fully productive citizens. I’ve learned about some of the incredible efforts that people go to in order to be independent and self-sufficient.”

She applauds the employee efforts at state MH and MR facilities as well. “I had no idea before what some of the state employees in the state schools and mental hospitals have done. I now have a better appreciation for their dedication and expertise. I have been blown away by their talents and integrity. Everyone has a sort of misconception about people who work for the state. This is one of the most talented group of employees I’ve ever seen. They could be making more money elsewhere, but they choose to work for the State.”

Mr. McConnell praises the staff at the Pharmacy Board as well. “The management team at the Board of Pharmacy is one of the best and continues to help refine the regulatory process. It is quite rewarding to have been part of that improvement.”

Ms. Ravenburg has had revelations about state government. “I have learned that the

way governments spend their money is different from business. I can see now why things seem to move so slowly in government. It’s amazing to me. When you take out the for-profit factor something happens.” She continues, “Serving on the [Engineering] Board has made me more educated just on how governmental agencies are run, how they get their money, and what they go through to make a change.”

She was commissioned in February 2000. “In that short time I have learned a great deal. It has given me an appreciation about how hard my own licensing board [TSBPA] works. The amount of time I’ve spent preparing for two days of hearings is just phenomenal. It’s really serious business. It’s been more time-consuming than I was led to believe, and you don’t get compensated for it.” She says it doesn’t benefit her accounting practice, but that she’s doing it for the same reason she does other volunteer work. “I’ve always encouraged others to volunteer.”

Mr. McConnell has had a similar experience. “I’ve learned how state agencies work with the Legislature, how an agency’s enabling statute is promulgated, and how that evolves into board rules.” Being on the Pharmacy Board has taken up more of his time than he first thought. “But I have no regrets,” he states emphatically. “It’s quite satisfying to feel like

I’ve been able to participate in the governmental process and make a contribution. I think it’s important that we as individuals participate in that process. It can’t all get done by the politicians or the state employees.” Involvement as individual citizens is crucial, he believes.

Technical terminology specific to pharmacy has been a challenge, he says. “In accounting, we have several acro-

nyms, such as GAAP and GAAS. I’ve found that the pharmacy profession has even more. Getting used to the terminology of another profession necessitates a learning curve.”

*“If CPAs are seeking appointments simply as a résumé building activity, I would discourage them. Agencies want to have CPAs on their boards because of their credibility. There is a lot of work involved. If you’re doing it for the wrong reason, then you’re going to be disappointed.”*

Harriett Marmon Helmle, CPA

## HOW TO THROW YOUR HAT INTO THE RING

The governor’s office produces a list of vacancies and impending openings on State boards and commissions. For a list of agencies on which you might consider serving, call the governor’s appointment office at:

**(512) 463-1828**

or look up the governor’s website at:

[www.governor.state.tx.us](http://www.governor.state.tx.us)

Then click in the following order on:

- ◆ Quick Links
- ◆ Appointments
- ◆ Available Appointments

An application form may also be downloaded from the website.

See *The State of Texas Needs You!*, page 10

# THANK YOU, PROCTORS

**T**HE MAY 2000 UNIFORM CPA EXAMINATION WAS CONDUCTED AT SIX TEXAS locations, with 2,936 scanditates writing one or more parts. The Board relies on members of the profession to proctor, as it would be unable to conduct an exam of this magnitude without assistance. The Board sends its sincere appreciation to the following individuals who proctored in November and to their employers who allowed them to help in this effort.

## Austin

|                    |                                      |
|--------------------|--------------------------------------|
| Charles Thompson   | Austin Berrier Darling               |
| Anthony Ross       | Austin Energy                        |
| Fred Box           | Cooper Graci & Co.                   |
| Russell Morrison   | Garland R. Shelton & Co.             |
| Susan Schader      | Gindler Chappell Morrison & Co.      |
| Rebecca Carrigan   | Maxwell Locke & Ritter               |
| Cassie Huggins     | TX Education Agency                  |
| Rita Chase         | TX Education Agency                  |
| Tom Canby          | TX Education Agency                  |
| Linda Buford       | TX Education Agency                  |
| Elizabeth Caskey   | TX Education Agency                  |
| Hugh Higgins       | TX State Office of Public Counsel    |
| Shelly Arnold      | TX Secretary of State                |
| Michelle Barron    | TX State Board of Public Accountancy |
| Jean Ickes         | TX State Board of Public Accountancy |
| Eric Marin         | TX State Board of Public Accountancy |
| Kym Rusch          | TX State Board of Public Accountancy |
| Barbara Wright     | TX State Board of Public Accountancy |
| Susan Fleming      | UT System                            |
| Richard Lake       | UT System                            |
| Donald Woods       | U.S. Attorney's Office               |
| Gerald Cox         | Retired                              |
| Bobby Cook         | Retired                              |
| Joe Finch          | Retired                              |
| Willard Lawrence   | Retired                              |
| Clint Schumacher   | Self-Employed                        |
| Patricia Whiteside | Self-Employed                        |

## El Paso

|                 |                          |
|-----------------|--------------------------|
| Dawn Priegel    | Autotronic Control Corp. |
| Robin Veytia    | Brock & Veytia & Co.     |
| Peter Connorton | Coleman Pharmacies       |
| Michael Drapes  | Drapes Consulting        |

## Fort Worth

|                      |                        |
|----------------------|------------------------|
| Jeff Chadwick        | Arthur Andersen        |
| Sean Gave            | Arthur Andersen        |
| Bretta Milner        | Babbages, Etc.         |
| Stephanie Corrigan   | Burlington Northern    |
| Mary Womack          | Colonial Savings       |
| Ray Cook             | Cook, McDonald & Co.   |
| Frank D. Norris      | FDIC                   |
| Terry Hobbs          | Hobbs & Associates     |
| Michael Flahive      | IRS                    |
| George Lavina        | IRS                    |
| Christina Hindman    | KPMG                   |
| Peter A. Kneedler    | Lane Gorman Trubitt    |
| Marcus Renz          | Lane Gorman Trubitt    |
| Rhonda Vaughn        | Lone Star Bank         |
| Johnna McNeal        | Malnory McNeal & Co.   |
| JoAnn Ellis          | Marinas International  |
| David Chmielowiee    | Navision Software      |
| Robert Westlake      | Nissan Motors          |
| Amy Porter           | Recognition Concepts   |
| Ted Rhodes           | Texas Christian Univ.  |
| Philip Baker         | The Rayzor Co.         |
| James L. Buxton      | Village of Trophy Club |
| Bonnie Vaughn        | Whitley Penn           |
| Victor Rudolph       | Retired                |
| Walter Baldree       | Self-Employed          |
| Richard A. Chichakli | Self-Employed          |
| Patricia Havard      | Self-Employed          |
| Ray McComb           | Self-Employed          |

George Moore  
Patrick Whitworth

Self-Employed  
Self-Employed

## Lubbock

Marion Bryant  
Charissa Painter  
Cyd Seideman  
Kathy Vanderpool  
Dorothy Lewis  
Tommy Hawkins  
Ray D. Box  
Sara Carleton  
Sherry Hightower  
Dahna Simpson  
La Delle Watson  
Ray Wood  
Lari Frailey

American State Bank  
Arco Permian  
Beakley Garrett  
Beakley Garrett  
City of Lubbock  
James Teague & Co.  
Lyntegan Electric  
Mason Warner & Co.  
Mason Warner & Co.  
Mason Warner & Co.  
Mason Warner & Co.  
Ray Woods & Assoc.  
Robinson Burdette  
Martin & Cowan  
South Plains College  
Texas Tech University  
Self-Employed  
Self-Employed  
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Self-Employed  
Self-Employed

Tony Riley  
Ben Trotter  
Kerrie Cribbs  
Joe Hays  
Michelle Hoblit  
Regina Johnston  
Jay Vise

## Houston

Benny F. Wilkinson  
Brian J. Barry  
Elwood M. Domaschk Jr.  
  
Joe Okigbo  
Melvin D. Williams  
Carol Ann Cryar  
Margie V Patterson

Acquisition Partners  
Apache Corporation  
Cabaniss Horn Domaschk & Passmore  
City of Houston  
College of the Mainland  
Conroe ISD  
Harrison Norwood & Co.  
IRS  
IRS  
IRS  
Internal Services Int'l.  
Keith Lawyer  
Keith Lawyer  
Kingwood Village Estates  
Mahole Adams LLP  
McGee Wheeler & Co.  
MET, Inc.  
Moble Adams  
Moody Int'l. Bank  
Playa Minerals & Energy  
Reliant Energy  
Rice University  
Service Master  
Shell Oil Co.  
TX Comptroller of Public Accounts  
TransCanada Energy  
Self-Employed

Lino Galvan  
Pamela B. Tuttle  
Robert E Estill  
Shiela Ferguson  
Diana T. Tiberia  
Jonathan B. Tucker  
Dora E. Navarro

Connie Babbitt  
Thomas E. Oliver  
Lori Ann Butler  
Tracy G. Short  
Victoria Liu Chen  
Patricia L. Yager

Keith N. Kerr  
Jane Dunbar Healey  
Kenneth Huewitt  
I. Todd Jones  
Gary E. Dullum

Elyse A. Taylor  
John A. Arbuckle

G.M. Barziza  
Charles Bilbo  
Clayton B. Clements  
Martha T. DeLa Fuente  
Lynn W. Embrey  
Gerald G. Hollinger  
Kellie Hua  
Richard L. Loving  
Curtis E. Nicks  
Barbara E. Parrigin  
Randy D. Pollard  
Charles P. Quirk Jr.  
Sheila L. Root  
Jonathan B. Tucker  
Nancy Waltz  
Jerry D. Willis  
Michael D. Young

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Self-Employed

## San Antonio

Donald Malik  
Michael Lopez

Crockett St. Mgmt.  
Defense Contract Audit Agency

Jo Lynn Timmermann  
Annette Pruski

Mullins & Timmermann  
Padgett Stratemann & Co.

Myra Fitch  
Thomas Gruidl  
Glen Hartford  
Roland Boysen  
Ernie Bubenik  
Theodore Meyer  
Albert Reiter  
Ivan Schultz

Retired  
Retired  
Retired  
Self-Employed  
Self-Employed  
Self-Employed  
Self-Employed  
Self-Employed



*Do you want  
to proctor the exam?*

The November 1-2, 2000 examination will be held at the following locations:

**AUSTIN- LESTER E. PALMER AUDITORIUM**  
**EL PASO - HAWTHORN SUITES HOTEL**  
**FORT WORTH - WILL ROGERS MEMORIAL CENTER**  
**HOUSTON - ASTROARENA**  
**LUBBOCK - LUBBOCK MEMORIAL CIVIC CENTER**  
**SAN ANTONIO - SCOTTISH RITE TEMPLE**

If you are interested in proctoring even one session, please call your local TSCPA chapter or contact the Board by e-mail at:

[exam@tsbpa.state.tx.us](mailto:exam@tsbpa.state.tx.us)



# ENFORCEMENT ACTIONS

## Disciplinary Actions

**Respondent:** Catherine A. Berdis (Highland Village)

**Certificate No.:** 066068

**Complaint No.:** 99-03-42L

**Date of Board Ratification:** 5/18/00

**Disposition:** The respondent entered into an agreed consent order in which the respondent was reprimanded. In a civil lawsuit, the respondent was found to have breached her fiduciary duty to her employer by advancing herself a bonus. The respondent's conduct violated Section 901.502(6) of the Act and Section 501.41(9) (Discreditable Acts) of the Rules.

**Respondent:** Susan Dunaway (firm) (Longview)

**Registration No.:** S05922

**Complaint No.:** 99-12-20L

**Docket No.:** 457-99-3347

**Date of Board Ratification:** 5/18/00

**Disposition:** The license of the owner of the firm was suspended due to continuing professional education deficiencies, and the Texas Guaranteed Student Loan Corporation blocked her license renewal. The firm's registration was still in effect. The respondent firm was assessed administrative costs of \$873.60. The sole proprietorship's only member was not in good standing with the Board. The administrative law judge found that the respondent violated Sections 901.354, 901.502(6), and 901.502(11) of the Act and Section 501.40 (Registration Requirements) of the Rules.

**Respondent:** Kenneth Paul Ramey (Dallas)

**Certificate No.:** 057315

**Complaint Nos.:** 99-06-02L and 99-06-03L

**Date of Board Ratification:** 5/18/00

**Disposition:** The respondent entered into an agreed consent order in which

his certificate was revoked in lieu of further disciplinary action. The respondent practiced public accountancy with a suspended license and through a practice unit whose registration had been administratively revoked. In addition, the respondent failed to competently prepare one client's Form 941 and failed to respond to client inquiries regarding another client's tax return. The respondent's conduct violated Sections 901.351, 901.451, 901.502(6) and 901.502(11) of the Act and Sections 501.4 (Practice of Public Accountancy), 501.21 (Competence), 501.25 (Mandatory Continuing Professional Education), 501.40 (Registration Requirements), and 501.41 (Discreditable Acts) of the Rules.

**Respondent:** Kimball P. Ramey (Dallas)

**Certificate No.:** 030334

**Complaint No.:** 99-04-12L

**Date of Board Ratification:** 5/18/00

**Disposition:** The respondent entered into an agreed consent order in which he was issued a reprimand. The respondent did not exercise due diligence in locating and providing records for a client. This conduct violated Section 901.502(6) of the Act and Section 501.32 (Records) of the Rules.

**Respondent:** John Drew Witt (Odessa)

**Certificate No.:** 030404

**Complaint No.:** 98-05-06L

**Date of Board Ratification:** 5/18/00

**Disposition:** The respondent entered into an agreed consent order with the Board in which his certificate was revoked in lieu of further disciplinary action. The respondent pled guilty and accepted deferred adjudication for the offense of felony theft. This conduct violated Sections 901.502(6) and 901.502(10)(a) of the Act and Section 501.41 (Discreditable Acts) of the Rules.

## CPE Actions

**Respondents:** CALIFORNIA Henderson, Randy Joe; TEXAS (Austin) Jones, David B. Jr.; (Boerne) George, Melora; (Farmersville) McElwain, Keith Edward; (Garland) Nix, Krista Kay; (Houston) Barber, Keith Duane; Boone, Susan Elizabeth Hobbs; Dees, Ben Byron; Frederick, Paulette Lorraine Musgrow; Gilbert, Julie Bopp; Long, Lindsay; (Nassau Bay) Martin, Edward Earl Jr.; (Paris) Superville, Maurice Charles Jr.; (San Antonio) Torres, Robert Joseph; (Spring) LaBruyere, James Robert Jr.

**Complaint Nos.:** 00-01-10085 through 00-01-10401

**Docket No.:** 457-00-0057.B

**Date of Board Ratification:** 5/18/00

**Disposition:** The license of each respondent not in compliance with the Board's continuing professional education requirements was suspended for a period of up to three years, or until the respondent complies with the licensing requirements of the Act, whichever is sooner. The respondents, although properly notified, failed to appear at the administrative hearing and were not represented at the hearing. The respondents failed to report sufficient continuing professional education credits under Section 901.401 of the Act. The respondents are in violation of Section 901.411 of the Act and Sections 501.25 (Mandatory Continuing Professional Education) and 523.62 (Mandatory Continuing Professional Education Reporting) of the Rules.

**Respondents:** CALIFORNIA Kreitz, Gary Anthony; (Dallas) Caviness, Ricky Don; (Dallas) Hebert, Natalie Elizabeth; (El Paso) Holmes, Elisabeth Ellen; (Flower Mound) Warren, Kellan David; (Houston) Harfenist, Jeffrey Todd; Miller, Alice Pumphrey; Taylor, Troy

Menotti; Williams, Chantel Denise; **(Plano)** King, Nancy Susan; Ung, Wanaro; **(Prosper)** Brosey, Michelle Marie; **(Sugar Land)** Awotesu, Olusegun B.

**Complaint Nos.:** 00-02-10088 through 00-02-10250

**Docket No.:** 457-00-0407.B

**Date of Board Ratification:** 5/18/00

**Disposition:** The license of each respondent not in compliance with the Board's continuing professional education requirements was suspended for a period of up to three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents, although properly notified, failed to appear at the administrative hearing and were not represented at the hearing. The respondents failed to report sufficient continuing professional education credits under *Section 901.401* of the *Act*. The respondents are in violation of *Section 901.411* of the *Act* and *Sections 501.25 (Mandatory Continuing Education)* and *523.62 (Mandatory Continuing Professional Education Reporting)* of the *Rules*.

### 3-Year Delinquent Actions

**Respondents:** **CALIFORNIA** Messer, David Clark; Toribio-Salcedo, Ascencion; Russell, Steven Verner; Looney, James Dennis; Clews, Kenneth James; Faulwell, Gerald Edward; Wang, Pen-Fang; **COLORADO** McMullen, Lisa Carol; **FLORIDA** McKee, Jimmy Lee Jr.; Holt, David Arthur; Costales, Jorge; Ross, Nancy Leigh; **ILLINOIS** Garoon, Lisa Ann; **KANSAS** Bish, Robert Del; **KENTUCKY** Kieffer, Gerald W. Jr.; **LOUISIANA** Landry, Barbara Ellen; **MASSACHUSETTS** Vertrees, Scott Nolan; **MARYLAND** Baker, Henry William Jr.; Miller, Teresa Lynn; **NEW JERSEY** Stott, Kenneth Robert; **PENNSYLVANIA** Danner, Ernie Lewis; Keating, Carol Louise; **TEXAS (Adkins)** Moczygemba, Pelagius Domonic; **(Arlington)** Remenapp, Donald Gerard; **(Austin)** Jones, Kenneth Aaron; Mower, Lawrence Nelson Jr.; **(Carrollton)** Pachangi, Kimiko; **(College Station)** Hughes, James Harold; **(Dallas)** Mar-

tin, Darlene; **(Farmers Branch)** Teasdale, Jo Ellen; **(Garland)** Arsalides, Petros A.; Robinson, John Charles; **(Houston)** Hollis, Talka Deanne Carlisle; Krauth, Joan Ellyn Benson; Maley, Gerald Arthur; Moore, James Larry; Moreno, Gilberto Javier; Motley, Billy Gayle; Ochsner, Sarah E.; Podraza, Raymond; Thakur, Joy Sumanan; **(Humble)** Henderson, Donald Raymond; **(Hurst)** Jones, Timothy Keith; **(Irving)** Docekal, Charles M.; **(Mesquite)** Minshew, David Clyde; **(Midland)** Pendleton, William Lund; **(Midlothian)** Byrd, Robert Allen; **(Plano)** Melgiri, Ravindra Dhirendrarao; Utamsing, Harish; **(Richardson)** Mcelvy, Gregory James; **(Rockwall)** Schmidt, Frank F. Jr.; **(San Antonio)** Noble, George Peter; Zimmerebner, Gerard Michael; **(Spring)** Bell, Martha S. Lewis; Dupnick, Selvin Max; **(Sugar Land)** Gillum, Allison Louise; **UTAH** Kuchera, Deborah Lynn.

**Docket No.:** 457-00-0057.A

**Complaint Nos.:** 00-01-10001 through 00-01-10084

**Date of Board Ratification:** 5/18/00

**Disposition:** The certificate of each respondent listed was revoked without prejudice. Each respondent may regain his or her certificate by paying all required license fees and penalties and by otherwise coming into compliance with the *Act*. The respondents, although properly notified, failed to appear at the administrative hearing and were not represented at the hearing. The respondents failed to pay the license fees and penalties required under *Section 901.401* of the *Act* for three consecutive years. The respondents are in violation of *Section 901.501(2)* of the *Act*.

**Respondents:** **ARKANSAS** Pfannstiel, Elizabeth Polk Wharton; Thompson, John Quincy; Hinojosa, Brandt Normand; **CALIFORNIA** Yaggy, Gary Kenneth; Garza, Hector Efrain; Siebern, Vincent Edward; Garvin, Mary Colleen Callaghan; Trujillo, Richard J.; **COLORADO** Wilson, John Lancaster II; **FLORIDA** McCreary, David Walter; Kellner, Paul Wesley; Duke, Pamela Ann Jones; **ILLINOIS** Menelaides, Su-

san Lee; Bond, Jo; **LOUISIANA** Scott, Cathy Hardnett; Wingler, John Roland; **MASSACHUSETTS** Davis, Steven M.; **MINNESOTA** Busch, Jeffrey Robert; **NORTH CAROLINA** Murray, Billy Keith; Davis, Maria Michelle; **NEW JERSEY** Sander, Madelene Thomas; **NEVADA** Cole, Brian Richard; **OHIO** Rush, Andrew Raymond; **OKLAHOMA** Rose, Robert Dwight; Owen, Gregory Von; **TEXAS (Amarillo)** Underwood, Porter Richmond Jr.; **(Arlington)** Morgan, Pamela A.; Mouck, Tom William; **(Austin)** Coneway, Albert Earl Jr.; Hoffman, Lisa Bauer; Holt, William Thadeaus III; **(Conroe)** Owen, Lloyd R. III; **(Dalhart)** Cover, Andrew Brian; **(Dallas)** Dona, Lillian Yee; Harting, Pamela Kay; Isensee Koltz, Joan Catherine; Kassen, David Andrew; Kruger, Daniel Charles; London, Jeffrey Franklin; Neely, Robert Bruton; Powell, Thomas Edward; Thoele, Jerry Robert; Williams, John David; Withrow, Kelly Ray; **(Dripping Springs)** Stoll, Lisa Heuer; **(El Paso)** Norwood, Fred Wayland; **(Frisco)** Galasso, Lynelle Renee; **(Houston)** Baird, Margaret Robinson; Baldwin, Mark Emmert; Blanchard, Judith Angela; Bond, Billy Ray; Doty, Robert Dupre Jr.; Fell, Leon William; Foerster, Charles Joseph; Gaffigan, Michael V.; Geyer, Charles Duane; Hall, Alton Eddie; January, Glenn Arwin; Lam, Naomi Fulan Su; Nelson, Chris D.; Sattler, Samuel Ray; Shah, Jitendra Rajnikant; Spencer, Craig Morgan; Vail, Robert Stanley; **(Keller)** Hilton, Suzanne Elizabeth; **(Mesquite)** Bartow, Lawrence A.; **(Pasadena)** Vanderhider, Katherine Ann Snavely; **(Plano)** Patten, Steven D.; Payne, Alyce Maria Rygiel; **(Priddy)** Seilheimer, Oliver Duane; **(Richardson)** Keeler, Robert Dale; Reimer, Kenneth Frank; **(San Antonio)** Buell, Robert Joe; Gillespie, Larry Robert; Manning, Billy Floyd; Parkman, Jamie Brehm; **(Spring)** McCracken, Ayse Ovunc; **(Sugar Land)** Tinney, Floyd Calvert Jr.; Whichard, Taylor Marshall III; **(Trophy Club)** Patrick, Roger Craig; **UNITED KINGDOM** Jenkins, Keith

See *Enforcement Actions*, page 8

## Enforcement Actions

continued from page 7

Michael; **WASHINGTON** Knox, Ed Lee; Schramm, Robert Earl.

**Complaint No.:** 00-02-10001 through 00-02-10087

**Docket No.:** 457-00-0407.A

**Date of Board Ratification:** 5/18/00

**Disposition:** The certificate of each respondent listed was revoked without prejudice. Each respondent may regain his or her certificate by paying all required license fees and penalties and by otherwise coming into compliance with the *Act*. The respondents, although properly notified, failed to appear at the administrative hearing and were not represented at the hearing. The respondents failed to pay the license fees and penalties required under *Section 901.401* of the *Act* for three consecutive years. The respondents are in violation of *Section 901.501(2)* of the *Act*.

### Failure to Renew Actions

**Respondent:** Susan Stephenson (Dallas)

**Certificate No.:** 069808

**Complaint No.:** 00-01-10428

**Docket No.:** 457-00-0057.C

**Date of Board Ratification:** 5/18/00

**Disposition:** The certificate of the respondent was revoked without prejudice. The respondent may regain her certificate by paying all required license

fees and penalties and by otherwise coming into compliance with the *Act*. The respondent failed to renew her license as required under *Section 901.401* of the *Act*. The respondent is in violation of *Section 901.502* of the *Act*.

**Respondent:** Carol Ann Vega

**Complaint No.:** 00-02-10462

**Docket No.:** 457-00-0704.D

**Date of Board Ratification:** 5/18/00

**Disposition:** The respondent's certificate was revoked until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondent, although properly notified, failed to appear at the administrative hearing and were not represented at the hearing. The respondent failed to renew their licenses under *Section 515.1 (License)* of the *Rules*. The respondents are in violation of *Sections 901.502(6)* and *901.502(11)* of the *Act* and *Section 515.1 (License)* of the *Rules*.

### Correction

The revocation action as reported in the May 2000 issue of the *Texas State Board Report* (Vol. 70) concerning Heather Bailey, License Number 046606 was published in error.

### Reinstatements

**Petitioner:** James Richard Griffin (Brady)

**Certificate No.:** 005738

**Previous Investigation No.:** 98-09-16L

**Date of Board Ratification:** 5/18/00

**Disposition:** The petitioner entered into an agreed consent order with the Board whereby his certificate was reinstated and he was placed on immediate probated revocation for the duration of his criminal probation. The petitioner requested reinstatement with conditions because of economic hardship, which may impact his ability to make financial restitution to the victim in the criminal case. The petitioner was originally revoked for pleading guilty to and receiving deferred adjudication probation for felony theft.

**Petitioner:** Michael James Moore (Las Vegas, NV)

**Certificate No.:** 035058

**Previous Investigation No.:** 91-02-37L

**Date of Board ratification:** 5/18/00

**Disposition:** The petitioner entered into an agreed consent order whereby his certificate was reinstated, and he was placed on immediate probation with reporting requirements. In addition, the petitioner is forbidden from performing audit or report engagements until granted written permission by the Board to do so. The petitioner previously voluntarily revoked his certificate in lieu of disciplinary action. That case contained allegations that he had violated GAAP in performing 1989 and 1990 audits for insurance companies. The petitioner was subsequently indicted on, and pled guilty to, two counts of mail and wire fraud in federal court. The petitioner was sentenced to three years' probation in 1996 and was terminated from probation in March 1999. ❖

# Look up the **RULES** on the Web

**F**OR A QUICK REFERENCE TO ALL THE BOARD'S RULES, THE BOARD'S WEBSITE NOW has a link to the Texas Secretary of State's website. Here's how:

- ♦ Go to the Board's home page at:  
[www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)
- ♦ Choose **Rules for the Ac-**

**counting Profession**, which will put you directly into Board's rule menu, **Title 22, Examining Boards**, of

the Secretary of State's website.

- ♦ Click on the desired chapter to go to the actual rule. ❖



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# Swearing-in ceremonies honor both new and long-time CPAs

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**A**T THE JUNE 3, 2000 SWEARING-IN CEREMONY IN AUSTIN, REAGAN W. DEES, AT AGE 73, was the oldest of the new CPAs. Texas Society of CPAs president-elect Gary D. McIntosh, CPA, introduced Mr. Dees, who is his uncle.

Before he started working for his nephew at McIntosh and Associates in Austin, Mr. Dees worked for AMOCO Oil Co. for 33 years, 25 of which he spent primarily in England, Iran, Egypt, and Trinidad.

At the age when most people have either retired or are thinking about retirement, he's beginning a new career. He works full time and enjoys every minute of it. He also stays busy more than just eight hours a day. His plans for the future include working as long as he's healthy.

What drives him to keep pushing ahead instead of taking it easy? "One of the challenges in studying for the exam is that you keep your mind active. My wife is doing a study of gerontology, and studies show that if you stay active and keep your mind healthy you'll live longer and have a better quality of life."

He continues, "When I retired from AMOCO I was in pretty good health. When I went to work for AMOCO, there really wasn't an opportunity to take the CPA exam and it really wasn't important to have a CPA certificate. Now they're requiring people to take the exam. I came back and just decided to do it. I took the Becker review course. It had been 38 years since I'd taken any accounting courses, and I wanted to see if I could do it."

His philosophy? "I like that saying: 'You're never too old to have a happy childhood.'"

**A** total of 897 new CPAs received their certificates at the Austin, Fort Worth, and Humble ceremonies. In addition, the Board recognized 59 individuals who have maintained their licenses for fifty years. Following is the complete list of the licensees who received fifty-year recognition certificates:

**CALIFORNIA** Beran, Walter F.; Penick, William C.; **COLORADO** McKeon, Charles; **FLORIDA** Fair, Henry T.; **IOWA** Barnes, Billy L.; **LOUISIANA** Jones, Roy H.; **TEXAS (Austin)** Griffin, Charles H.; Mann, Billy M.; Nelson, J.R.; Smith, Ernest L.; **(Bellaire)** Newton, Charlie B.; **(Corpus Christi)** Branscomb, Harvie Jr.; Krumrey, Lloyd Walter; **(Dallas)** Barker, Raymond E.; Brewer, Melvin E.; Cloud, Albert Hadden Jr.; Courtney, William F.; Dykes, James R.; Hewett, Gene W.; Horn, Wayne; McCarthy, Arthur S.; Pritchard, William A.; Queen, J. Boyd; Rud, Joseph P.;

**(Eastland)** Johnston, Carl; **(El Paso)** Rister, Eugene P.; **(Fort Worth)** Walker, Mary T.; **(Greenville)** Rutherford, James A.; **(Groveton)** Tidwell, Jean; **(Houston)** Booth, John C. Jr.; Elden, Neal E.; Griffin, James B.; Hevelka, Robert A.; Hodde, Clifford C.; Jones, Harry L.; Mann, Seymour; Merwin, Sam M.; Orwig, Herbert E.; Shapiro, Herman; Trotter, John T.; Wright, W.F. Jr.; **(Livingston)** Smith, Sidney R.; **(Lubbock)** Armstrong, J. Clifton; **(Lubbock)** Merriman, Edwin E.; **(Port Arthur)** Neumann, Charles E.; **(San Angelo)** Sanders, Lee W.; **(San Antonio)** Alford, Noel M.; Flume, Lawrence J. Jr.; Freitag, Forrest L.; Klaeveman, Ivie M.; Vick, A.J.; **(Taft)** Roots, Edness M.; **(Waco)** Denton, Donna Al Panknin; Spivey, Joe L.; Storey, Billy B.; **(Wichita Falls)** Cocke, Richard R.; Hoyer, Richard J.; **(Wills Point)** Berry, Tommy J.; **VIRGINIA** Grinaker, Robert L. ❖

## The Top Ten Candidates

**A**LSO RECOGNIZED AT THE JUNE AND NOVEMBER SWEARING-IN ceremonies are the ten top-scoring candidates receiving their certificates. These "Top Ten" candidates must have passed all parts of the Uniform CPA Examination as Texas candidates on their first attempt.

The following new CPAs were honored for this achievement at the June 3 and 17, 2000 ceremonies: Aaron Buhler, William C. Campbell, Bing Jin Eltzroth, Matthew J. Engelhart, Herbert Hyungjoo Kim, Kari L. McGregor, Dwayne M. Milum, Nels Quinn, Gregory Austin Schaefer, and Donna J. Spitzenberger. ❖

## Texas State Board Report

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## The State of Texas needs you!

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Mr. McConnell goes on to say that he now has a much better appreciation for the issues that face the pharmacy profession, from the workplace perspective to a revenue-generating perspective. "Managed care makes it tougher for them to compete in the marketplace. At the Pharmacy Board we also look at things from the consumer perspective to ensure that the consumer is protected. There's still a lot of work that could be done to improve protection to the consumer."

What is the reward for all this hard work? "I have the satisfaction of knowing that I've served the people who needed it," Ms. Helmle states.

After her appointment, she started hosting community meetings in San Antonio following each MHMR board meeting. She goes over the board's actions, the reasons for the way she voted, and future issues. "I give them an overview, or dialog, of what we're doing. Because of this, we've been able to improve and expand on our advocacy. We now have a statewide advocacy program where we go to the Legislature for funding."

Would they encourage other CPAs to seek appointment to a state board or

commission? "Absolutely," states Mr. Atkinson. "I think accountants bring some uniqueness to the table in the way they're trained and in the way they conduct themselves."

"I would encourage anyone who has the desire to do so to volunteer," Ms. Ravenburg says. "You can really learn a ton. It's been very enjoyable and I am learning about a profession that up until now I've had very limited exposure to."

Ms. Helmle agrees, but with a caveat. "Only for the right reasons," she cautions. "If CPAs are seeking appointments simply as a résumé building activity, I would discourage them. Agencies want to have CPAs on their boards because of their credibility. There is a lot of work involved. If you're doing it for the wrong reason, then you're going to be disappointed."

"You should only apply for a board that you have an interest in and have a passion for. Only then is it a real service," she continues. "You have to care really deeply about the people you're serving. By virtue of serving on the board you become their voice. There are a lot of opportunities, and most agencies welcome a CPA on their boards."

Would they seek appointment to another board in the future? Mr. McConnell's words summarize the feelings of the five CPAs profiled here. Next year after his term at the Board of Pharmacy is over, he says, "Yes, I'll look for an opportunity to do it again." ♦

## CONCERNED CPA NETWORK

Offering **CONFIDENTIAL** assistance to CPAs,  
exam candidates, and accounting students who may have  
a drug or alcohol dependency problem or mental health issues.

For information call

**(800) 289-7053**

The network is sponsored by the TSCPA and is endorsed by the Board.

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