

# Texas State Board Report

December 2001

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY  
Austin, Texas

Vol. 75

**A**ll Texas CPA firms must renew their licenses by December 31, 2001. Some of the procedures and requirements have changed.

## Firm registration procedures changing

**T**HE AMENDMENTS TO THE *PUBLIC ACCOUNTANCY ACT* THAT took effect September 1, 2001 contain several changes that will affect the way the Board handles firm licensure and registration.

The changes stem from the fact that non-CPAs may now be co-owners of accounting firms licensed by the Board, provided that a simple majority of the owners are licensed CPAs. Because the requirements of some firms changed with the advent of the new *Act*, a new fee structure will also be put into place when firms renew their registrations for 2002.

The Board and the Texas Society of CPAs formed a task force to study the implementation of the new *Act* as well as the implications resulting from it. The Board, upon the task force's recommendation, adopted six new rules to replace the old rules on firm licensure and

registration. Two of these rules implement the new firm ownership provisions of the revised *Act*.

The rules adopted on November 15 continue the firm license fee of \$50 for all firms applying for a license, plus an additional graduated fee per CPA owner/CPA employee and non-CPA owner in each of the firm's Texas offices (see table from *Section 521.13* in the sidebar, page 2). Firms with a total of five or fewer CPA employees and non-CPA owners will not be charged an additional fee.

*A Firm Organization Fee Worksheet* ac-

**"Because the requirements of some firms changed with the advent of the new *Act*, a new fee structure will also be put into place when firms renew their registrations for 2002."**

## Firm Registration

continued from page 1

companied each 2002 firm renewal packet. The completed worksheet indicating the number of CPA owners, CPA employees, and non-CPA owners in the firm must be returned to the Board. Using the chart in the instructions and in *Section 521.13*, the firm can determine the additional fee required.

The firm must also sign the *Affidavit for Firm Organization* and the *Affidavit of Firm* enclosed with the renewal notice. The *Affidavit for Firm Organization* certifies that all statements, answers, and representations made in the *Worksheet*, including all supplemental statements, are true and accurate.

Firm license packets for 2002 were mailed to all currently registered Texas CPA firms in mid-October and are due back in the Board office by December 31.

The Board also approved the task force's recommended amendments to *Section 501.81 (Firm License Requirements)* of the Board's rules. The previous disclaimer, "Not qualified to register with the Texas State Board of Public Accountancy to practice public accountancy in Texas," which was used to characterize a firm in the client practice of public accountancy, has been simplified to, "This firm is not a CPA firm." The rule requires a license only if the firm wishes to hold out as a "CPA firm" or use a similar description. The disclaimer does not characterize the entity or its qualifications, but states merely that it is not a CPA firm. While a disclaimer is not required under the new *Act*, the Board is legally entitled to include it in its rules.



# NEW RULE

## Section 521.13. Firm License Fees

(a) The fee for a firm license shall be \$50 for each office of the firm in Texas plus the fee required by subsection (b) of this section, if any.

(b) A firm shall pay an additional fee based on the number of CPAs employed at the firm in Texas plus the number of non-CPA owners of the firm in Texas, in accordance with the following chart:

TOTAL NUMBER OF CPA EMPLOYEES & NON-CPA OWNERS IN ALL OFFICES IN TEXAS	FEE PER EACH CPA EMPLOYEE & NON-CPA OWNER
Less than 6	\$ 0.00
6 - 9	7.50
10 - 49	10.00
50 - 99	15.00
100 - 249	17.50
250 or more	20.00

(c) A firm "employs" a CPA within the meaning of this rule when:

(1) a CPA is a partner, owner, member, shareholder, or employee of the firm;

(2) a CPA works at the firm, either temporarily or long term, under a lease agreement or contract with any other entity, including but not limited to personnel staffing agencies or service companies affiliated with the firm;

(3) a CPA works at the firm on anything less than a full time basis;

(4) a CPA has any of the relationships described in paragraphs (1) – (3) of this subsection with an entity that is a partner, owner, member, or shareholder of the firm; or

(5) a CPA has any of the relationships described in paragraphs (1) – (3) of this subsection with an entity affiliated with the firm and that CPA participates in performing professional services for clients of the firm.

(d) Each firm shall certify to the board the highest number of CPAs it employs within the meaning of this rule during the 30 days prior to filing its application. Each CPA should be counted only once, even if he or she has more than one relationship as described in paragraphs (1) – (5) of subsection (c).

(e) If a firm is required to be licensed in Texas but has no office in Texas, the fee shall be \$50 plus the fee required by subsection (b) of this section, if any.

(f) Firm license fees shall not be prorated or refunded.

ON OCTOBER 19, 2001, THE TRAVIS COUNTY DISTRICT COURT DISMISSED THE last disputes in *American Express Tax and Business Services, Inc. v. The Texas State Board of Public Accountancy*, No. 95-07496 (Dist. Ct. Travis Co.), ending litigation that began more than six years ago.

# American Express case ends

THE BOARD BROUGHT THE LAWSUIT IN 1995 when it discovered that American Express was issuing compilation reports. The Board got both a temporary injunction, and, in 1997 a permanent injunction barring American Express from issuing financial statements under reports that assert any expertise in accounting.

"The orders entered in the American Express case are the enforcement of the *Public Accountancy Act* at its most basic level — that only CPA firms can issue professional reports on financial statements," said K. Michael Conaway, the Board's presiding officer. "American Express is not a CPA firm, and never was."

The Court also ordered that American Express could issue bookkeepers' financial statements, just like any other unlicensed company. The Board has permitted bookkeepers' financial statements with safe harbor language for more than fifteen years. The *Uniform Accountancy Act*, a blueprint created by the American Institute of CPAs and the National Association of State Boards of Accountancy as the "ideal" public accountancy act, recommends that all states adopt this practice. The Texas Legislature added the safe harbor language to the state's *Public Accountancy Act*.

American Express did not appeal the Board's permanent injunction. "We think the injunction prohibiting American Express from issuing financial statements which assert accounting expertise is a real victory for the people of the State of Texas," said Mr. Conaway. "American Express isn't qualified to practice public accountancy in Texas, and so it has no business selling accounting expertise in Texas."

Since 1997, the only dispute in the litigation was over counterclaims that American Express had filed. The counterclaims asked for an order

exempting CPAs employed by American Express from having to comply with accounting standards established by national standard setting bodies, including the Financial Accounting Standards Board and the American Institute of Certified Public Accountants. American Express also sought a ruling that making CPAs comply with these standards violated the constitution. The Board opposed these claims both because they were meritless, and because American Express could not raise them.

The District Court dismissed American Express' counterclaims in April 1997 without ruling on their merits. American Express appealed the dismissal and persuaded both the Third Court of Appeals and the Supreme Court that the counterclaims should go to trial. But, when the case was sent back to the District Court for a trial, American Express did nothing to press its claims. Finally, in October 2001, the case was dismissed.

Edward L. Summers, who is now a Board member, testified in the original district court proceedings when he was president of the Texas Society of CPAs. Advisory committee member, and former Board chairman Ronnie Rudd also testified.

**"The orders entered in the American Express case are the enforcement of the *Public Accountancy Act* at its most basic level — that only CPA firms can issue professional reports on financial statements. American Express is not a CPA firm, and never was."**

**K. Michael Conaway, CPA  
TSBPA presiding officer**



**G**OVERNOR RICK PERRY HAS APPOINTED REPLACEMENTS FOR FOUR OF THE FIVE Board members whose terms expired this year; the new members' terms expire on January 31, 2007. The Board's presiding officer, K. Michael Conaway, will continue in that position until a replacement is appointed.

# Perry appoints four to Board

## Conaway remains presiding officer

**M**arcela E. Donadio, CPA, replaces Jerry A. Davis, CPA, on the Board. She is a senior partner with Ernst & Young in Houston. Along with providing practice oversight as coordinating partner in the firm's energy industry practice, she is responsible for assisting multi-national and multi-location clients with the accounting and transactional issues affecting

their operations. She serves clients with significant domestic and international operations in the trading and exploration and production segments of the energy industry.

Ms. Donadio has served on Ernst & Young's National Energy Committee and on the firm's National and International Quality Review Team; she is also a member of the firm's energy trading and risk management practice.

Among her professional affiliations are membership in the AICPA and the Texas Society of CPAs. In 1987, in recognition of her contributions to the Houston business community, Ms. Donadio was honored as one of five outstanding young Houstonians, a recognition previously bestowed upon former President George Bush, Dr. Denton Cooley, Lt. Governor William P. Hobby, and television newscaster Dan Rather.

Ms. Donadio graduated with highest honors from Louisiana State University. She has been appointed to serve on the Board's Major Case Enforcement Committee, the Rules Committee, and the Technical Standards Review Committee.

**C**arlos Madrid Jr. is a public member from San Antonio, replacing Janet F. Parnell. This is his second gubernatorial appointment, having previously served on the Texas Real Estate Research Committee. He has also had two White House appointments.

He received a BBA in economics and a master's degree in economic urban planning from St. Mary's University.

In addition, Mr. Madrid has been named



K. Michael Conaway

## Conaway is NASBA's chairman-elect

**T**HE TEXAS BOARD'S PRESIDING OFFICER, K. MICHAEL CONAWAY, was elected to be the next chairman of the National Association of State Boards of Accountancy (NASBA) at that organization's annual meeting in October.

Mr. Conaway, a CPA from Midland, was appointed to the Board in 1995 by then-Governor George W. Bush, who in 1997 named Mr. Conaway as the Board's presiding officer. Mr. Conaway has been active on a number of NASBA committees, and has also served as the NASBA Southwest regional director and as vice-chairman.

NASBA is an organization composed of all 54 U.S. state and territorial boards of accountancy. Its purpose is to collaborate and to share ideas and information of mutual interest in governing the accounting profession. ❖



to Who's Who in the South and Southwest, Who's Who in Hispanic Business, Who's Who in Executives and Professionals, Commissioner of the City of San Antonio Development Agency, Commissioner of the Bexar County Housing Authority, and a member of local and national home builders' associations.

As president of Madrid Construction Management Group, Mr. Madrid is currently the consultant to Heery International, Inc., the San Antonio Housing Authority's project manager on a development project. He also is a custom home builder as well as the builder of commercial and multifamily developments.

As a Board member, Mr. Madrid serves on the Behavioral Enforcement Committee, the Qualifications Committee, and the Technical Standards Review Committee.

**Catherine J. Rodewald** is a public member from Frisco, and replaces Lou Miller on the Board. She is the first chief information officer for Hunt Consolidated, Inc., an international privately held corporation focused on oil and gas, real estate, and financial services. As the senior information technology executive with more than twenty years experience in information systems management, consulting, development, implementation, support, and budgeting, she is responsible for formulating and guiding worldwide technology strategy and for transitioning the company's technology infrastructure to prepare for supply chain integration and for transacting e-business on a global basis.

She previously was employed by AMRESKO, Inc., an international publicly traded diversified financial services corporation, as its section vice-president and chief information officer, and by the accounting firm of Ernst & Young as a senior consulting manager in the design, development, and implementation of real estate and finance applications for large developers, investors, and institutional owners/lenders.

Ms. Rodewald received a BBA, *summa cum laude*, from Northwood University. She is involved with the American Petroleum Institute General Committee on Information Management and Technology, the Mortgage Bankers Association, the Commercial Mortgage and Securitization Association, and a number of community and civic organizations.

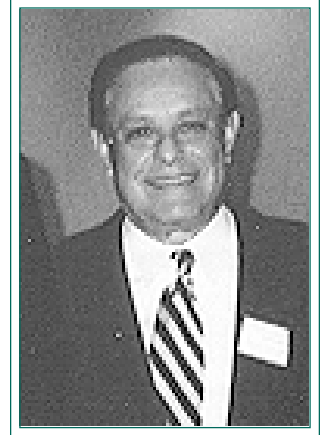
Her Board committee assignments are the Behavioral Enforcement Committee and the Qualifications Committee.

**Melanie G. Thompson**, CPA from Canyon Lake, replaces Jimmie L. Mason, CPA. She is self-employed and is retired from Arthur Anderson, where she was partner in

charge of business consulting practice for San Antonio and Austin. She has also been vice-president and shareholder of Fields, Nemec & Co., P.C., president of Melanie Hunt Griffin & Associates, P.C., president of Whittington & Griffin, P.C., and vice-president of White, Sluyter & Co. Her experience ranges from serving as a tax and financial consultant for businesses and individuals to tax filings. She also has a background in business, financial and tax planning to serving as a consultant, mediator, and expert witness in a variety of disputes. In addition, Ms. Thompson has assisted in analyzing and valuing various financial transactions and business operations.

Ms. Thompson is a *summa cum laude* graduate of Corpus Christi State University where she earned a BBA with a major in accounting as well as the Outstanding Academic Achievement Award. She received an MBA from Texas A&M University, Corpus Christi.

The first woman president of the Texas Society of CPAs (1997-1998), Ms. Thompson has also distinguished herself in other organizations, including as an AICPA Council member and as a past member of the Task Force for the White House Conference on Small Business. She earned Diplomat Status of the American Board of Forensic Accounting and was also qualified as a certified financial planner.



Carlos Madrid Jr.



Melanie G. Thompson, Marcela E. Donadio, and Catherine J. Rodewald

As a Board member, Ms. Thompson will sit on the Behavioral Enforcement Committee, the Major Case Enforcement Committee, and the Technical Standards Review Committee.



*To all our exam proctors . . .*

# THANK YOU!

The November 2001 Uniform CPA Examination was conducted at six Texas locations, with 3,182 candidates 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

Anthony Ross	Austin Energy
Julian Rasbury	America Retirement Center
Terri Konkol	Dana Commercial Credit
Tanya Stokes	D&S Residential Service
Susan Shrader	Gindler Chappell Morrison & Co.
Jeffrey Lemon	HEB
James Pumphret	IRS
Constance White	Resources Connection
Kamalesh Butala	Self-employed
Richard James	Self-employed
Kathryn Mueller	Self-employed
Ruth Newman	Self-employed
John Pearce	Self-employed
James Koehn	Self-employed
Lisa Shackelford	Self-employed
Joseph Stanfield	Self-employed
Julia Swisher	Self-employed
Celia Thompkins	Self-employed
Delethia Beasley	TCADA
Andy Hinton	Texas A&M Health Science Center
Jeffrey Dunlap	Texas Dept. of Insurance
Rita Chase	Texas Education Agency
Ben Barber	TSBPA
Troy Jackson	The Men's Wearhouse
Betty Works	U.S. Army Audit Agency

## EL PASO

Ed Lobdell	Bixler & Co.
Jacqueline Guevara	El Paso Property Corp.
Martha Pickarski	General Mills
Patricia Alston	Raudenbush Alston & Co.

Brenda Yeager

William Rister & Co.

## FORT WORTH

Marsha Smith	Atmos Energy Corp.
Shane Messing	Bank One
Jim Buxton	BCI
Kathryn Isbell	Bell & Isbell
Gene Anderson	City of Paris
Tricia Gritta	Colonial Country Club
Ray Cook Jr.	Cook McDonald & Co.
Frank Norris	FDIC
Erlinda DeJesus	Ft. Worth Convention & Visitors Bureau
Louise Sall	Ft. Worth/Dallas Ballet
Jennifer Ratcliff	Hecht & Jones
Randy Ellis	Hobbs & Associates
Terry Hobbs	Hobbs & Associates
Doug Smith	HRS
Cora Estep	IRS
George Lavina	IRS
Jim Klenzendorf	Jones & Klenzendorf
Marcelle Johns	IRS
Bonnie Vaughn	Lange & Associates
Victor Rudolph	Retired
Shawn Iley	RIA
Paula Boone	Rylander, Clay & Opitz
Walter Baldree	Self-employed
Richard Crow	Self-employed
Dena Day	Self-employed
Tom Hatfield	Self-employed
Patty Havard	Self-employed
Donald King	Self-employed
Ray McComb	Self-employed
Elizabeth Sanders	Self-employed
Atul Shrimankar	Self-employed
A.Z. Smith	Self-employed
Dave Walsh	Self-employed
Michaela Cromar	Sproles & Woodard LLP
Wendell Grandey	Stovall, Grandey & Whatley
Laurel Spohrer	Stovall, Grandey & Whatley
Ruth Brooks	Sutton Frost Cary LLP
Toyln Adeniji	Texas Dept. of Human Services
Philip Baker	The Rayzor Company
Holly Pontier	Weaver & Tidwell
James Reed	Weaver & Tidwell

## GALVESTON

Mohammad O. Mashi-atulla	Accenture
Queenie Tam	American General Life Insurance
John E. Markey	Briggs & Verselka Co.
Judith K. Jage	Buffington & Company
Robert F. Montgomery Jr.	Burlington Resources

William B. Nail  
Lee Galetka  
Gary E. Dullum

Rark Rada  
Isabelle Giraudet  
Thomas J. Roberts  
Michael D. Young  
Thomas E. Oliver  
Ester D.H. Beale  
Robert E. Estill  
Shiela Ferguson  
Nancy S. Springer  
Walter C. Winger  
Diane C. Bounds  
Diana T. Tiberia

Angie Y. Chi

Twana Y. Dempsey

William C. Pedan  
Keith N. Kerr  
Jane D. Healey  
Christopher A. Arnold  
Lynn W. Embrey  
John W. Manning  
Aleyamma J. Mathew  
Katherine O. Maxwell  
Pete Mence  
Curtis E. Nicks  
Barbara E. Parrigin  
Ronald M. Petri  
Randy D. Pollard  
Charles P. Quirk Jr.  
Deborah R. Reichert  
M. Lynn Correa  
Glenn G. Wright  
Richard L. Loving  
Garrik Addison

Burlington Resources  
Celanese Chemicals  
Comptroller of Public Accounts  
Deloitte & Touche  
Ernst & Young  
Fitts, Roberts & Co.  
Green & McElreath  
Harper & Pearson Co.  
IRS  
IRS  
IRS  
IRS

Jacintoport International  
Keith Lawyer Management

Lawford Real Estate Investments, Inc.  
Mann Frankfort Stein & Lipp Advisors, Inc.  
Pedan & Assoc.  
Reliant Energy  
Rice University  
Self-employed  
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Self-employed  
Self-employed  
Silvertech Systems  
Stephens Office Supply  
The Estate Architects  
The Moody Foundation

## LUBBOCK

Marion Bryant  
Clay Adrian

Cheryl Sanford

Susan Negri  
Michael Keith  
David Blackburn  
Harold Hines  
Timothy Schwartz  
Tim Jones  
LaDelle Watson  
Patricia Higgs  
Sandra Newton  
Daphna Simpson  
Shane Adams  
Ben Trotter

American State Bank  
Bolinger Segars Gilbert & Moss  
Bolinger Segars Gilbert & Moss  
Durbin & Company  
ESC Region  
First National Bank  
Lubbock Christian Univ.  
Pronto LTD  
Self-employed  
Self-employed  
Self-employed  
Self-employed  
Self-employed  
South Plains Electric  
Texas Tech Univ.



*A number of Houston CPAs have been regular exam proctors in Houston and Galveston for many years, and have also volunteered as swearing-in ceremony ushers. This November they volunteered for both jobs in the same week. Pictured at left, they are: Michael Young, Barbara Parrigin, Sheila Root, and John Manning.*

Tom Stockton

Tyco Fire Products

## SAN ANTONIO

Donald Malik

Crockett Street Management

Michael Lopez

Dept. of Defense

Luther Boyd

H.B. Zachary

Jo Lynn Timmermann

Mullins & Timmermann

Glen Hartford

Retired

Andy Pickard

St. Mary's University

Gary Nordby

SBC

Bonnie Warnell

San Antonio Water System

Gary Espinosa

Self-employed

Ted Meyer

Self-employed

Al Reiter

Self-employed

Charles Sanderson

Self-employed

Lloyd Tschirhart

Self-employed



**If you are interested  
in proctoring even one  
session of the May,  
2002 exam, 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)**

**May 8-9, 2002 exam locations:**

**AUSTIN  
EL PASO  
FORT WORTH**

**HOUSTON  
LUBBOCK  
SAN ANTONIO**

**Want to  
proctor  
the  
next exam?**

# NEWLY REPUBLISHED

## Board rule book now available

**A**FTER UNDERGOING AN EXTENSIVE RULE REVIEW PROCESS REQUIRED BY THE legislature, the board has recently republished the entire body of its rules in a three-ring binder for licensees, libraries, and other interested parties.

The initial publication and a one-year subscription of updates may be purchased by cashier's check, personal check, or money order made payable to the Texas State Board of Public Accountancy.

Included in the book are the Board's *Rules of Professional Conduct*, as well as the rules on licensing and registration, continuing professional education, quality review, the Uniform CPA Examination, and practice and procedure.

MAIL ORDER AREA	BASE PRICE	SALES TAX	SUBTOTAL	NUMBER OF ORDERS	TOTAL
Austin MTA*	\$22.13	\$ 1.83	\$23.96		\$
Outside Austin MTA	\$22.13	\$ 1.60	\$23.73		\$
Out of State	\$23.13	N/A	\$22.13		\$

### MAIL TO

Texas State Board  
of Public Accountancy  
333 Guadalupe  
Tower 3, Suite 900  
Austin, TX 78701-3900

\* MTA includes Austin, Jonestown, Lago Vista, Leander, and Manor.

\_\_\_\_\_

*Firm Name*

\_\_\_\_\_

*Last Name*

\_\_\_\_\_

*First Name*

\_\_\_\_\_

*Middle*

\_\_\_\_\_

*Mailing Address*

\_\_\_\_\_

*City*

\_\_\_\_\_

*State*

\_\_\_\_\_ - \_\_\_\_\_

*Zip + 4*



# Highlights of the November 2001

## SWEARING-IN CEREMONIES

**T**HE BOARD AWARDED A TOTAL OF 865 CERTIFICATES TO ITS NEWEST CPAs AT THREE REGIONAL SWEARING-IN ceremonies in November. The Austin ceremony was November 3, and the Humble and Arlington events were November 10.

Eleven of the new CPAs receiving their certificates were recognized for earning the highest scores on the CPA exam. They are:

**Joanna Scheff Greenstone**  
**Samantha Madding Hutchison**  
**Meghan Carol Birmingham**  
**John Allan Chesser**  
**Jeremy Bryan Gilliam**  
**Leslie Susanne Greer**  
**Bridget Hennegan Rios**  
**Garry Stavinoha**  
**Katharine Marion Kashiwa**  
**Douglas Edward Branch**  
**Nancy Marr**

One of the Outstanding Candidates spoke at each ceremony on behalf of all the candidates. Samantha M. Hutchison delivered the address in Austin, while Joanna S. Greenstone and Nancy Marr spoke in Arlington and Humble, respectively.

The individuals listed below have maintained their CPA licenses for fifty years and were also honored:

**FLORIDA:** Richard T. Peterman

**NORTH CAROLINA:** Raymond C. Gamel (deceased 9/01)

**PENNSYLVANIA:** Robert A. Kirk; William Joseph Schrader

**TEXAS: (Abilene)** Howard T. Wilkins

**(Austin)** Aubrey J. Drew; William B Hilgers; Harold K. Robertson

**(Beaumont)** William T. Edgar

**(Dallas)** Robert G. Ford; Florian B. Murski;

Charles R. Roberson

**(Denton)** Paul A. Hope

**(El Paso)** J.P. Garrity

**(Harlingen)** Frank S. Hardin

**(Hillsboro)** Emmett M. Gentry

**(Houston)** Charles E. Cunningham; Stuart Haynsworth; Marvin Peter Pehrson; Harold L. Trebig

**(Kingwood)** Charles E. Hunter

**(Laredo)** Ruben Soto

**(Midland)** Lloyd E. Innerarity

**(Pasadena)** John L. Brink

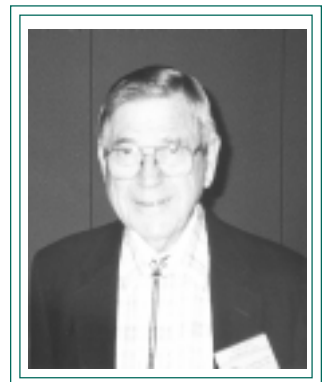
**(Pearland)** Dan P. Fulton Jr.

**(Sugar Land)** Clarence H. Eulenfeld

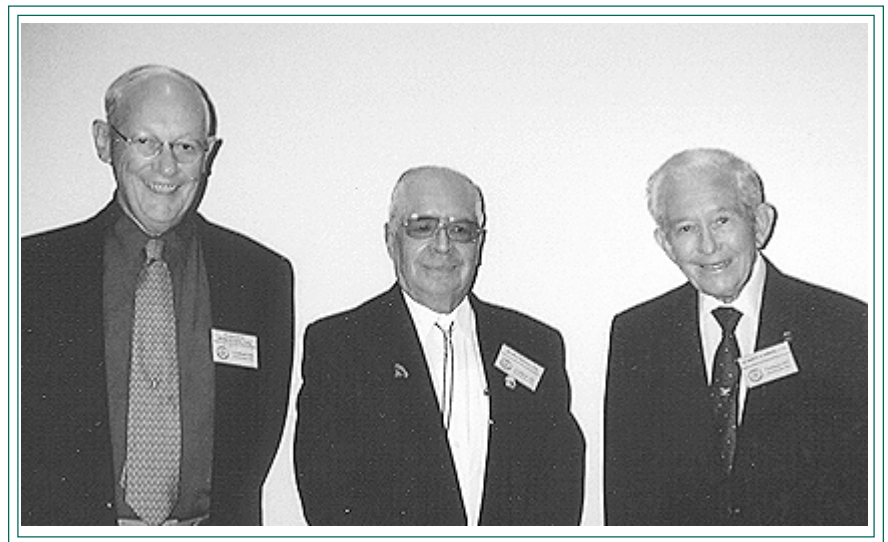
**VIRGINIA:** Lucile V. Burton



*Robert G. Ford attended the Arlington swearing-in ceremony as one of the fifty-year licensees.*



*Marvin P. Pehrson, CPA of Houston, attended the Humble swearing-in ceremony as one of the individuals honored for 50 years of licensure.*



*Harold K. Robertson, Ruben Soto, and Aubrey J. Drew were recognized at the Austin swearing-in ceremony for having maintained their CPA licenses for 50 years.*

# ENFORCEMENT ACTIONS

## Disciplinary Actions

**Respondent:** Robert R. Bolding (Salado, Texas)

**Certificate No.:** 005479

**Investigation No.:** 00-01-23L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent's license was revoked, he was assessed \$4,000 in administrative penalties, and he was required to pay \$1,000 in administrative costs. The respondent, while employed as the CPA for trusts, borrowed and failed to repay large amounts of money from the trusts. The moneys were used to pay off debts incurred by other businesses owned and operated by the respondent. The respondent also failed to respond in writing within 30 days to three written Board inquiries concerning the above-referenced matter. Following a public hearing, an administrative law judge of the State Office of Administrative Hearings entered a default judgment against the respondent. The respondent, although properly notified, failed to appear and was not represented at the hearing. The respondent violated *Sections 901.502(6) and 901.502(11) of the Act* and *Sections 501.41(2), 501.41(9), and 501.48 of the Rules*.

**Respondent:** Marlin Ray Buchanan (El Paso, Texas)

**Certificate No.:** 012386

**Investigation No.:** 00-09-12L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby he was reprimanded, and his certificate was placed on probated suspension until the respondent cures his quality review deficiency. The respondent practiced public accountancy in an unregistered entity since July 1999. The respondent's conduct violated and *Sections 901.502(11) of the Act* and *Sections 501.80 and 501.81 as well as Sections 901.502(6) of the Rules*.

**Respondent:** Andrew Scott Carter (Oklahoma)

**Certificate No.:** 051132

**Investigation No.:** 01-02-05L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order whereby his certificate was voluntarily revoked in lieu of further disciplinary proceedings. The respondent was convicted of one count of possessing forged securities in violation of *Sections 910.502(6) and 910.502(11) of the Act* and *Sections 501.36 and 501.41(4) of the Rules*.

**Respondent:** John R. Cawthron (Waco, Texas)

**Certificate No.:** 007976

**Investigation No.:** 00-10-06L

**Date of Board ratification:** 9/20/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby he is required to take and report eight hours of CPE instruction in federal income tax within 90 days of the Board's ratification of the order. He incorrectly prepared tax forms and failed to respond to the client's inquiries. The respondent violated *Sections 901.502(6) and 901.502(11) of the Act* and *Sections 501.74(b) and 501.90(11) of the Rules*.

**Respondent:** Karen Janae Chamblee (Dallas, Texas)

**Certificate No.:** 033664

**Investigation No.:** 00-10-23L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby she was reprimanded. The respondent's Internet advertisements contained misleading statements in violation of *Sections 901.502(6) and 901.502(11) of the Act* and *Section 501.82 of the Rules*.

**Respondent:** Inga A. Cortright (Arizona)

**Certificate No.:** 049345

**Investigation No.:** 01-01-12L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby her certificate was placed on probated suspension for two years. The respondent entered into a two-year fully probated decision and order with the Arizona State Board of Public Accountancy for failure to comply with applicable accounting and auditing standards. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act* and *Sections 501.90(7) and 501.91 of the Rules*.

**Respondent:** Pedro Espinoza (McAllen, Texas)

**Certificate No.:** 030621

**Investigation No.:** 96-03-02L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby he is prohibited from performing audits or reviews for three years. The respondent is required to obtain a quality review for each of the three years in which he is prohibited from performing audits and reviews; he must also complete and submit proof of completion of an additional 16 hours of continuing profes-

sional education courses in financial statements reporting (eight in the first year by the end of six months following the date of the Board order, and eight more 18 months after the effective date of the order).

The respondent was assessed \$3,000 in administrative penalties and \$1,000 in administrative costs to be paid within ninety (90) days of the effective date of this order. In 1997 the Board issued an order (first order) ratifying an agreed consent order. The first order found that the respondent failed to comply with *Generally Accepted Accounting Principles*, *Generally Accepted Auditing Standards* and *Governmental Auditing Standards* in regard to the respondent's working papers prepared for a financial compliance audit. The first order required the respondent to, within thirty days after entry of the first order, engage a qualified technical consultant acceptable to the chair of the Technical Standards Review Committee to perform a pre-issuance review of any and all of the respondent's audited financial statements and working papers in support thereof for one year from the date of the first order or until the respondent received an unqualified peer review, whichever was sooner. The respondent failed to retain a qualified technical consultant or to receive an unqualified peer review in violation of the first order. The respondent also performed and issued an audit during his probation period. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act* and *Section 501.41(19) of the Rules*.

**Respondent:** Fei-Fei Catherine Fang (Richardson, Texas)

**Certificate No.:** 027452

**Investigation No.:** 00-04-01L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent was placed on probated suspension for a period of two years. In addition, the respondent is required to complete and submit proof of a live instruction of a 24-hour SSARS course, an eight-hour corporate and individual tax return course, an eight-hour IRS procedures course, an eight-hour practice before the IRS course and a four-hour ethics course, all to be completed by December 31, 2001. The respondent incompetently prepared tax returns and financial statements while lacking objectivity regarding the financial assertions of her client in the preparation of the tax returns. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act* and *Section 501.12 of the Rules*.

**Respondent:** Joseph Edward Georges (El Paso, Texas)

**Certificate No.:** 026030

**Investigation No.:** 00-10-10L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and his certificate suspended until the respondent cures his licensing deficiencies. The respondent practiced public accountancy with a misleading firm name and in an unregistered entity. The respondent also failed to respond to Board communications. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act* and *Sections 501.80, 501.81, 501.83, and 501.93 of the Rules*.

**Respondent:** Sidney Ralph Gordon (Stafford, Texas)

**Certificate No.:** 010760

**Investigation No.:** 00-09-20L

**Date of Board ratification:** 9/20/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and required to pay \$1,000 in administrative penalties within three months of ratification of the order. The respondent failed to comply with a 1998 agreed consent order and practiced public accountancy in an unregistered entity. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act* and *Section 501.81 and 501.90(18) of the Rules*.

**Respondent:** Ruth E. Haynes (North Richland Hills, Texas)

**Certificate No.:** 018585

**Investigation Nos.:** 99-07-06L and 00-01-22L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent's license was revoked, and she was assessed \$2,000 in administrative costs. The respondent failed to complete services for a client, failed to respond to repeated client inquiries within a reasonable time, disclosed confidential information about her client to another business entity, and permitted another person to act in a way that violated the *Rules*. The respondent also threatened another client. The respondent violated *Sections 901.502(6) and 901.502(11) of the Act* and *Sections 501.31, 501.41(12), and 501.42 of the Rules*.

**Respondent:** Warren Todd Howard (Lamesa)

**Certificate No.:** 055554

**Investigation No.:** 00-04-06L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an

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agreed consent order with the Board whereby the respondent was placed on probated suspension for five years. The respondent was convicted of one felony count of misapplication of fiduciary property. As a result, the respondent was placed on community supervision for five years. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act and Section 501.90(4) of the Rules.*

**Respondent:** Gregory C. Krug (Beaumont, Texas)

**Certificate No.:** 011648

**Investigation No.:** 01-01-19L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was suspended pending the appeal of his felony conviction. The respondent was convicted of one count of possession of an unregistered silencer, one felony count of shipping firearms on a common carrier without permission, and one count of shipping firearms with intent to commit murder. As a result of his conviction, the respondent was sentenced to 120 months of confinement. The respondent has appealed his conviction. The respondent's conduct violated *Sections 901.501, 901.502(6), and 901.502(11) of the Act.*

**Respondent:** Andrew F. Magnus (Fort Worth, Texas)

**Certificate No.:** 013218

**Investigation No.:** 00-03-07L

**Date of Board ratification:** 9/20/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded. In addition, the respondent's license was suspended until the following conditions are met: (1) that he register a practice unit; (2) that he take and report eight hours of live CPE instruction in litigation support; and (3) that he provide proof that the engagement complained of has been completed. The respondent failed to timely issue a forensic accounting report, failed to respond to client inquiries regarding the report, misrepresented the completion date of the report to his client, and failed to register a practice unit with the Board. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act*

and *Sections 501.21, 501.41(2), and 501.41(13) of the Rules.*

**Respondent:** James R. McCullough (Arkansas)

**Certificate No.:** 015062

**Investigation No.:** 00-08-20L

**Date of Board ratification:** 9/20/01

**Disposition:** The respondent was reprimanded and assessed \$3,000 in administrative penalties and \$625 in administrative costs. The respondent issued an audit report while his personal license was expired and delinquent. The respondent was practicing public accountancy at the time through an unregistered entity, and failed to respond to the Board's written inquiries. The respondent violated *Sections 901.502(2), 901.502(6), and 901.502(11) of the Act and Sections 501.4, 501.40, and 501.48 of the Rules.*

**Respondent:** Henry A. Ramsey (Austin, Texas)

**Certificate No.:** 015516

**Investigation No.:** 98-10-09L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked. In addition, the respondent is required to pay \$1,000 in administrative costs. The 98th Judicial District Court of Travis County found in its final judgment in Cause No. 97-11742 that the respondent breached his fiduciary duty to a trust, and therefore, caused damages to the beneficiaries of the trust. As a result of these findings, the court ordered in its final judgment that the respondent pay approximately \$200,000 in actual damages and attorneys' fees to the beneficiaries of the trust and their attorneys.

The respondent's conduct violated *Sections 901.502(6), 901.502(10), and 901.502(11) of the Act and Sections 501.41(2), and 501.41(9) of the Rules.*

**Respondent:** Patrick T. Richardson (Huntsville, Texas)

**Certificate No.:** 064630

**Investigation No.:** 00-05-15L

**Date of Board ratification:** 9/20/01

**Disposition:** The respondent's certificate was revoked, and he was assessed \$1,000 in administrative penalties and \$625 in administrative costs. The re-

spondent was convicted of first-degree murder. Following a public hearing, an administrative law judge entered a default judgment against the respondent. The respondent, although properly notified, failed to appear and was not represented at the hearing. The respondent violated *Sections 901.502(6) and 901.502(11) of the Act and Section 501.41(4) of the Rules.*

**Respondent:** John Joseph Schafer (San Antonio, Texas)

**Certificate No.:** 044828

**Investigation No.:** 00-07-07L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded. The respondent verbally abused a client in the course of an engagement. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act and Section 501.73 of the Rules.*

**Respondent:** Cynthia T. Singleton (Houston, Texas)

**Certificate No.:** 063239

**Investigation No.:** 00-02-20L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent's license was revoked, and she was assessed \$875 in administrative costs. The respondent pleaded guilty to ten counts of aiding and abetting in the filing of false federal tax returns. Following a public hearing, an administrative law judge of the State Office of Administrative Hearings entered a default judgment against the respondent. The respondent, although properly notified, failed to appear and was not represented at the hearing. The respondent violated *Sections 901.502(2), 901.502(6), 901.502(10), and 901.502(11) of the Act and Sections 501.41(2), 501.41(4), 501.41(8), and 501.41(9) of the Rules.*

**Respondent:** David Anthony Skrocki (Florida)

**Certificate No.:** 047464

**Investigation No.:** 00-12-14L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was placed on probated suspension for three years. The respondent



was convicted of one misdemeanor count of making a false statement to the U. S. Department of Housing and Urban Development. As a result, the respondent was sentenced to two months of home detention, three years probation, and a settlement payment of \$45,000 to HUD. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act and Section 501.90(5) of the Rules.*

**Respondent:** Thomas E. Snyder (Nevada)

**Certificate No.:** 010588

**Investigation No.:** 99-12-18L

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent's license was revoked, and he was assessed \$5,000 in administrative penalties and \$750 in administrative costs. The respondent falsely swore to the Board that he was in the industry practice of public accountancy. The respondent practiced public accountancy in an unregistered entity and his firm's name failed to contain the name of the sole proprietor; failed to notify the Board in writing of a telephone and address change, and failed to respond to Board communications. Following a public hearing, an administrative law judge of the State Office of Administrative Hearings entered a default judgment against the respondent. The respondent, although properly notified, failed to appear and was not represented at the hearing. The respondent violated *Section 91.501(1) of the Act and Sections 501.37, 501.41, 501.47(11), and 501.48 of the Rules.*

**Respondent:** Laura F. Vassallo (Houston, Texas)

**Certificate No.:** 063704

**Investigation No.:** 00-03-28L

**Date of Board ratification:** 9/20/01

**Disposition:** The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was voluntarily revoked in lieu of further disciplinary proceedings. The respondent embezzled funds from her employer, practiced public accountancy while her personal license was expired and delinquent, and failed to respond to the Board's communications. The respondent's conduct violated *Sections 901.502(6) and 901.502(11) of the Act and Sections 501.4, 501.41(2), 501.41(9), and 501.48 of the Rules.*

## CPE Actions

**Respondents: COLORADO** Briggs, Gayle Ann Proctor

**TEXAS: (Allen)** Kis, David Allen

**(Arlington)** Low, Ellen Maxine

**(Austin)** Curley, Kathleen Erin

**(Bellaire)** Pisklak, Benjamin Carl

**(Bryan)** Goss, Jay Bryan

**(Dallas)** Woosley, Frank Kenneth

**(Flower Mound)** Larkin, Sharon Louise Green

**(Houston)** Robichau, Kenneth Wayne; Verdina, Ben Joseph

**(Irving)** Alexander, Mark Jeffery; Brannan, Charlie Wade Jr.

**(Pasadena)** Tran, Anh Hoang

**(Plano)** King, Nancy Susan

**(Richardson)** Catagnus, Patricia Abbott

**(San Antonio)** Grace, Kevin Joseph; Schawe, Julie Ann

**(Sugar Land)** Goettsche, Carl Mark; Kamel, Wageeh Anwar; Reingold, Bernard Samuel

**(Tomball)** Flores, Fernando

**WASHINGTON:** Southworth, Jeffery Lynn

**Investigation Nos.:** 01-03-10001 through 01-03-10090

**Docket No.:** 457-01-2348.A

**Date of Board ratification:** 7/26/01

**Disposition:** The certificate of each respondent not in compliance as of July 26, 2001 was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient continuing professional education credits under *Section 901.401 of the Act*. Additionally, a \$100 penalty was imposed for each year a respondent has been in non-compliance with the Board's CPE requirements. The respondents are in violation of *Section 901.411 of the Act and Sections 501.25 and 523.62 of the Rules*. The respondents, although properly notified, failed to appear and were not represented at the hearing

**Respondents: COLORADO:** Parker, Elizabeth Ellen Bleimehl

**SINGAPORE:** Mathews, Mary Snyder

**TEXAS: (Blooming Grove)** Seely, Howard Dean

**(Dallas)** Keliher, Kevin Maher

**(El Paso)** Stripling, Thomas Coleman

**(Houston)** Anderson, Richard J.; Millard, Richard Scott; Rose, Anita

Louise Morris; White, Robert Raymond; Williams, David Glenn

**(League City)** Burton, Glenn William

**(Leander)** Connors, William Joseph

**(Magnolia)** Harrington, Douglas Roy Jr.

**(Missouri City)** Garner, Debra Jackson

**(Rockwall)** Nolan, Joseph Augustine

**(Spring)** Deupree, Lou Ann

**(The Woodlands)** Dillon, Glennon Mark

**Investigation No.:** 01-04-10084 through 01-04-10292

**Docket No.:** 457-01-2708.B

**Date of Board ratification:** 7/26/01

**Disposition:** The certificate of each respondent not in compliance as of July 26, 2001 was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. Additionally, a \$100 penalty was imposed for each year a respondent has been in non-compliance with the Board's CPE requirements. 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 and 523.62 of the Rules*. The respondents, although properly notified, failed to appear and were not represented at the hearing.

**Respondents: TEXAS: (Arlington)** Smith, William Raley

**(Austin)** Goodman, Carolyn Margaret Anderson

**(Krum)** Kovac, Steven Paul

**Investigation Nos.:** 01-05-10084 through 01-05-10195

**Docket No.:** 457-01-3098.B

**Date of Board ratification:** 9/20/01

**Disposition:** The certificate of each respondent not in compliance as of September 20, 2001 was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. Additionally, a \$100 penalty was imposed for each year a respondent has been in non-compliance with the Board's CPE requirements. 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 and 523.62 of the Rules*. The respondents, although properly notified, failed to appear and were not represented at the hearing.

## Failure to Complete License Renewal

**Respondent:** Gary M. Plichta (North Carolina)

**Investigation No.:** 01-03-10384

**Docket No.:** 457-01-2348.C

**Date of Board ratification:** 7/26/01

**Disposition:** The respondent's certificate was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondent failed to complete the renewal of his license as required by *Section 901.401(b)* of the *Act* and *Section 515.1* of the *Rules*. The respondent is in violation of *Sections 901.502(6)* and *901.502(11)* of the *Act*. The respondent, although properly notified, failed to appear and was not represented at the hearing.

**Respondents (firms): TEXAS: (Austin)** Kathleen Erin Curley; Monta Lynette Leewright Pardue

**(Bryan)** Jerry Pitts

**(Dallas)** Brorson, Stone & Company, PC; John Herbert Hudson

**(De Soto)** David Paul Mowery

**(Katy)** Robin L. Powell

**(Navasota)** Debra Mason Wyatt White

**(Plano)** Joyce McDaniel

**(Richardson)** James Martin Brown

**Investigation Nos.:** 01-04-10313 through 01-04-10416

**Docket No.:** 457-01-2708.D

**Date of Board ratification:** 7/26/01

**Disposition:** The certificate of each respondent not in compliance as of July 26, 2001 was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses as required by *Section 901.401(b)* of the *Act*. The respondents are in violation of *Sections 901.502(6)* and *901.502(11)* of the *Act* and *Section 515.1* of the *Rules*. The respondents, although properly notified, failed to appear and were not represented at the hearing.

## Non-Payment of License Fees for Three Consecutive Years

**Respondents: ALASKA:** Pospisil, Gordon

**ARKANSAS:** Holt, Deborah McCool

**COLORADO:** Chadwell, Karen Wrigley  
**FLORIDA:** McMickle, John Thomas; Manfredi, Kathleen Linnea; Paterson, Linda Dodd

**ILLINOIS:** Duran, Gabriel Alan; Payne, Bruce L.

**MICHIGAN:** Rokita, Margaret Casey

**MISSOURI:** Wilson, Elaine J.

**NEW YORK:** Johnson, Chad Weldon

**OKLAHOMA:** Carnahan, Monte

**TENNESSEE:** Petr, Jennifer Charlotte

**TEXAS: (Arlington)** Berkman, John Michael

**(Austin)** Abercrombie, Beverly; Bozzelli, Bernard Francis; McNamara, Patrick; Warren, Philip Claude Stanley

**(Brenham)** Chandler, Richard Lamar

**(Colleyville)** Botts, Terry Jefferson

**(Dallas)** Dick, Thomas George; Douthit, David Wayne; Gray, William

McReynolds; Stamps, Oscar Lee Jr.; Taylor, Nancy Jane

**(Fort Worth)** Casey, James Rick

**(Houston)** Emig, Robert William; Enderlin, Eugene Dale Jr.; Harter, Steven Scott; Sewall, Thomas Alfred;

Sternenberg, Robert Ernest; Sytsma, Donald Lee; Young, Tai-Hen Cindy

**(Irving)** Bruner, Leslie Dean

**(Lewisville)** Alexander, Patrick Steven

**(Mesquite)** Fitzpatrick, Teresa Marie

**(Missouri City)** Booker, Annette Laverne

**(Odessa)** Schkade, Kathy Marie

**(Plano)** Weissinger, Kelly Crowell

**(San Antonio)** Conley, Jodi Rae; Gerstenhaber, Gary Alan; Rudd, Cynthia Kim

**(Spring)** Yen, Wei-Chih

**(Van)** Hightower, Paul Wesley

**UTAH:** Tresselt, Charles Alan

**VIRGINIA:** Fox, Joseph Elliott

**WASHINGTON:** Brochu, Michael Andrew

**Investigation Nos.:** 01-03-10091 through 01-03-10373

**Docket No.:** 457-01-2348.B

**Date of Board ratification:** 7/26/01

**Disposition:** The certificate of each respondent not in compliance as of July 26, 2001 was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses as required by *Section 901.401(b)* of the *Act*. The respondents are in violation of *Sections 901.502(6)* and *901.502(11)* of the *Act* and *Section 515.1* of the *Rules*. The respondents, although properly notified,

failed to appear and were not represented at the hearing.

**Respondents: ARKANSAS:** Duncan, Ponton Lee

**CALIFORNIA:** Bednar, Carol Elizabeth; Chuan, Ching-Ching Lee; Smalls, Howard Malcolm; Tso, Eileen Hwan Rung

**COLORADO:** Kothlow, Scott Harold; Sharp, Charles David

**FLORIDA:** Brown, Scott Alan; Hukill, Kent T.

**GEORGIA:** Simpson, Lydia Johnson

**KOREA:** Ahn, Manyong

**INDIANA:** Schwartz, Seymour

**LOUISIANA:** Merkel, David James; Norwood, Heather Barrow

**NEW MEXICO:** Roberts, Raymond Craig

**OHIO:** Love, Joanne Bernadette

**OKLAHOMA:** Shaw, Cynthia Anne

**SOUTH: CAROLINA:** Converse, Cathleen Hope

**TEXAS: (Austin)** Blount, William Clifford; Bryant, Vernon Wilson III;

Campbell, Robert Baxter; Edwards, Lynne Olivia Diefendorf; Frutos, David Lee; Hetherly, William Mark; Young, Robert Lee

**(Beaumont)** Ciampo, David

**(Bellville)** Henriksen, Russell Craig

**(Carrollton)** Barber, Robley Thee

**(Chandler)** Faulkner, Jeffrey Kent

**(Dallas)** Barrientes, Mona Dolores; Dean, David Earl; Green, Peter Howard; Hood, John Curtis Jr.; Reeves, Pamela Head

**(Flower Mound)** Kunz, Paul Edward

**(Groesbeck)** Stille, Jann Elizabeth

**(Houston)** Ckudre, Gary Gerald; Cozad, Nancy Kay; Flake, Ronald Dale;

Hancock, Edgar Edwin II; Hard, James Homer Jr.; Heeter, Thomas Webster;

Ongoco, Carmen De Jesus; Redfud, Yolanda Lyllye; Roth, David Edwin;

Runchey, Patrick; Sankey, Alan B.; Warwick, Elvin John

**(Kingwood)** Tarpley, Hugh Abbott

**(Midland)** Fort, Royce Lee

**(Mission)** Haines, Ronald Fredrick

**(Plano)** Currier, Robert Marshall; Jones, Larry Gene

**(San Antonio)** Chambers, Robert Preston; Pickering, Robert Bernard

**(Spring)** Kerr, Mark Edward  
**(Tyler)** Pace, Scott Allen  
**(Watauga)** Suazo, Leonard Joseph  
**VIRGINIA:** Calhoun, Janet Sue  
**WEST VIRGINIA:** Morgan, Steven

Michael

**Investigation Nos.:** 01-04-10001 through 01-04-10083

**Docket No.:** 457-01-2708.A

**Date of Board ratification:** 7/26/01

**Disposition:** The certificate of each respondent not in compliance as of July 26, 2001 was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses as required by *Section 901.401(b)* of the *Act*. The respondents are in violation of *Sections 901.502(6)* and *901.502(11)* of the *Act* and *Section 515.1* of the *Rules*. The respondents, although properly notified, failed to appear and were not represented at the hearing.

**Respondents: ARIZONA:** Gee, Julia Susan

**CALIFORNIA:** Harris, Cameron Moyer; Johnson, William Scott; Whitteker, Kindra Jackson

**EL SALVADOR:** Watson, Wayne J.

**GEORGIA:** Healy, Kimberly Catherine; Ohmstede, Michael Allen; Troboy, Karla Rae

**ILLINOIS:** Oberkirch, Debrah Leeanne; Stibolt, Julia Ann

**LOUISIANA:** Biggs, Daniel Chaffin III

**NEW YORK:** Brockwell, Matthew David

**OHIO:** Woodlief, Philip K.

**REPUBLIC OF CHINA** Sanchung, Zone-Tai Lin

**RHODE ISLAND:** Formby, Timothy Lee

**SOUTH AFRICA:** Kambarami, Masimba R.

**TEXAS: (Arlington)** Banks, George A. III; Moore, Jerry Alan

**(Austin)** Yennerell, Kimberly Anne; Zito, Paul Scott

**(Bryan)** Searcy, Michael Ray

**(Carrollton)** Allard, Linda Ann

**(Dallas)** Baker, Paul Michael; Loyd, Stephen Northrup; Meisels, Robert Arthur; Netherland, Catherine Helene

**(Flower Mound)** Lin, Samuel Wanshen  
**(Houston)** Appling, James Michael Jr.; Bagley, John Ed III; Brennan, Daniel Durden; Davis, Edward Alvin III; Flavin, Henry Meade; Freeman, Terry Lee; O'Neal, Darrell Wayne; Oakes, Michael Nixon; Schwartz, Robert Charles; Smith, Marcia Lea McAuley; Wheeler, Daniel Ellis

**(Irving)** Keester, George Worthington

**(Kerrville)** Turner, Michael Wayne

**(League City)** Burkholder, William Edward

**(Plano)** Dacus, Jill Marie; Slay, Kimberly Peel; Wagner, David James

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**(Tomball)** Els, Kyle William

**(Tyler)** Hopper, Courtney Anne

**(Waco)** Markham, Lawrence Gene

**(Weslaco)** Silva, Jose Leoncio

**(Wichita Falls)** Duke, Charles Marcus  
**VIRGINIA:** Palma, Jane Potter; Risher, Peggy Ann

**Investigation Nos.:** 01-05-10001 through 01-05-10083

**Docket No.:** 457-01-3098.A

**Date of Board ratification:** 9/20/01

**Disposition:** The certificate of each respondent not in compliance was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses as required by *Section 901.401(b)* of the *Act*. The respondents are in violation of *Sections 901.502(6)* and *901.502(11)* of the *Act* and *Section 515.1* of the *Rules*. The respondents, although properly notified, failed to appear and were not represented at the hearing.

## Texas State Board Report

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