

Sponsor Review Program Sets Standards for CPE Providers

After several years of study, negotiation, and planning, the TSBPA sponsor review program (SRP) kicked into high gear in January 2005 and is well on its way to ensuring the availability of high-quality continuing professional education (CPE) for Texas CPAs.

Momentum for the program began to build in the early to mid-1990s, but embarking on an initiative of this scope as a full-fledged state agency operating under the state Appropriations Act was not going to be feasible. That situation changed in 2001, when the 78th Legislature (*Regular Session*) amended the underlying statute granting the Board's status as a self-directed, semi-independent (SDSI) agency, to allow the Board to operate with the funds it collected and to have greater discretion over how those funds are used.

The change gave the Board the flexibility it needed to establish a review program for organizations offering CPE courses to Texas CPAs. Previously, anyone who offered CPE classes could register with the Board at no charge, but there was no means by which to evaluate the courses or enforce standards. This changed with the introduction of the sponsor review program.

Board member **Coalter Baker** has observed that some of the CPE reported by CPAs on their annual license renewals included courses that were questionable at best. Some CPE did not meet the test of Board *Rule 523.103* "to increase the licensee's professional competence that benefits the public." Furthermore, the Board was beginning to note a correlation between technical and behavioral enforcement issues and poor quality CPE. The Board decided to establish standards so that CPAs, in meeting the requisite number of CPE hours, could enroll in CPE courses that provided substantive material relevant to their areas of practice.

Baker credits Board Presiding Officer **Melanie Thompson**, who preceded him as CPE chair, with guiding the development of the program from its inception. An advisory committee was organized to analyze how the program could be created and to establish a budget that would make the program self-sufficient. This subcommittee met on several occasions to develop details of how the program would be structured and to adopt changes to Board *Rules* that address the operational issues involved in formalizing the program. Board staff members worked with the subcommittee members to develop a procedures manual for the program. The current SRP subcommittee is composed of three members: **Coalter Baker**, chair, **Dotty Fowler**, and **Jay Dunbar**.

Setting Up the Program

To establish the program, members of the Board and the CPE Committee, along with others on the staff, considered what little there was available by way of existing review systems before deciding to design an original program to meet the Board's requirements. It was decided to contract with CPA reviewers to perform the actual reviews of coursework and to conduct site visits if necessary. Currently, the Board has over 30 reviewers on contract, and that number will increase as the program grows.

From its inception, the committee adopted a flexible approach to the implementation of the program and was sensitive to the concerns of both commercial and noncommercial sponsors. A survey of pre-existing sponsors provided essential data on how sponsors were operating, how their courses were structured, how many courses they provided within a year, and whether they were likely to continue sponsoring programs if a review system with an attendant fee structure was implemented. The survey results, along with other expertise provided by members of the CPE committee, helped determine an operating budget for the program.

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Despite Growth in Number of Licensees, Fewer Enforcement Actions Reported

by Melanie G. Thompson, CPA
Presiding Officer, TSBPA

Among its many administrative responsibilities, the Texas Board is charged with “protecting the public” from accounting practices that may be unethical or inadequate. The spectacular shortcomings of a few major corporations (think Enron, Tyco, WorldCom) have grabbed headlines in recent years, casting a negative light on the profession and motivating the Board to work even harder to implement programs that serve both the profession and the public.

The accounting profession in Texas has experienced a long history of growth. Not only has the number of licensees increased steadily over the years, but the numbers of CPA candidates and accounting students have also increased. It would be expected that the number of complaints against CPAs would increase proportionately. The reality, though, has been something altogether different.

The Numbers

In FY01, the Board processed approximately 4,400 complaints against CPAs, which represented 7.8% of the total number of licensees. (The Board gathers information based on the state’s fiscal year, September 1 through August 31.) If this same percentage were applied to the number of licensees in FY05, we would have seen over 4,666 complaints; instead, complaints numbered only 3,501. In fact, complaints have declined in both number and as a percentage of total licensees.

Of the complaints processed in FY01, 963 resulted in sanctions imposed on individual CPAs or firms. Stated another way, 1.7% of Texas CPA licensees were disciplined in FY01. Applying the FY01 percentage to FY05 licensees, we would have expected over 1,000 sanctions; instead, there were only 613. Sanctions have also declined in both number and percentage. Where do these complaints come from and what accounts for this decline?

It is important to note that, of the total number of complaints processed in a given year, the vast majority are identified within the agency for such administrative delinquencies as failure to pay annual dues or failure to complete or report mandatory Continuing Professional Education (CPE) hours. Complaints also come from the public, federal and state agencies, and other outside sources (Table 1). Most are resolved by voluntary compliance; however, because of its quasi-judicial nature, the Board has the authority and obligation to investigate complaints and to (1) dismiss a case for insufficient cause, (2) impose a fine, or (3) revoke or suspend a license (Table 2).

Table 1
TSBPA Complaints Received

| | FY01 | FY02 | FY03 | FY04 | FY05 |
|------------------------|--------------|--------------|--------------|--------------|--------------|
| From the Public | 122 | 118 | 90 | 149 | 96 |
| Federal/State Agencies | 5 | 16 | 13 | 16 | 17 |
| TSBPA/Other | <u>4,279</u> | <u>3,915</u> | <u>3,290</u> | <u>3,160</u> | <u>3,388</u> |
| Totals | 4,406 | 4,049 | 3,393 | 3,325 | 3,501 |

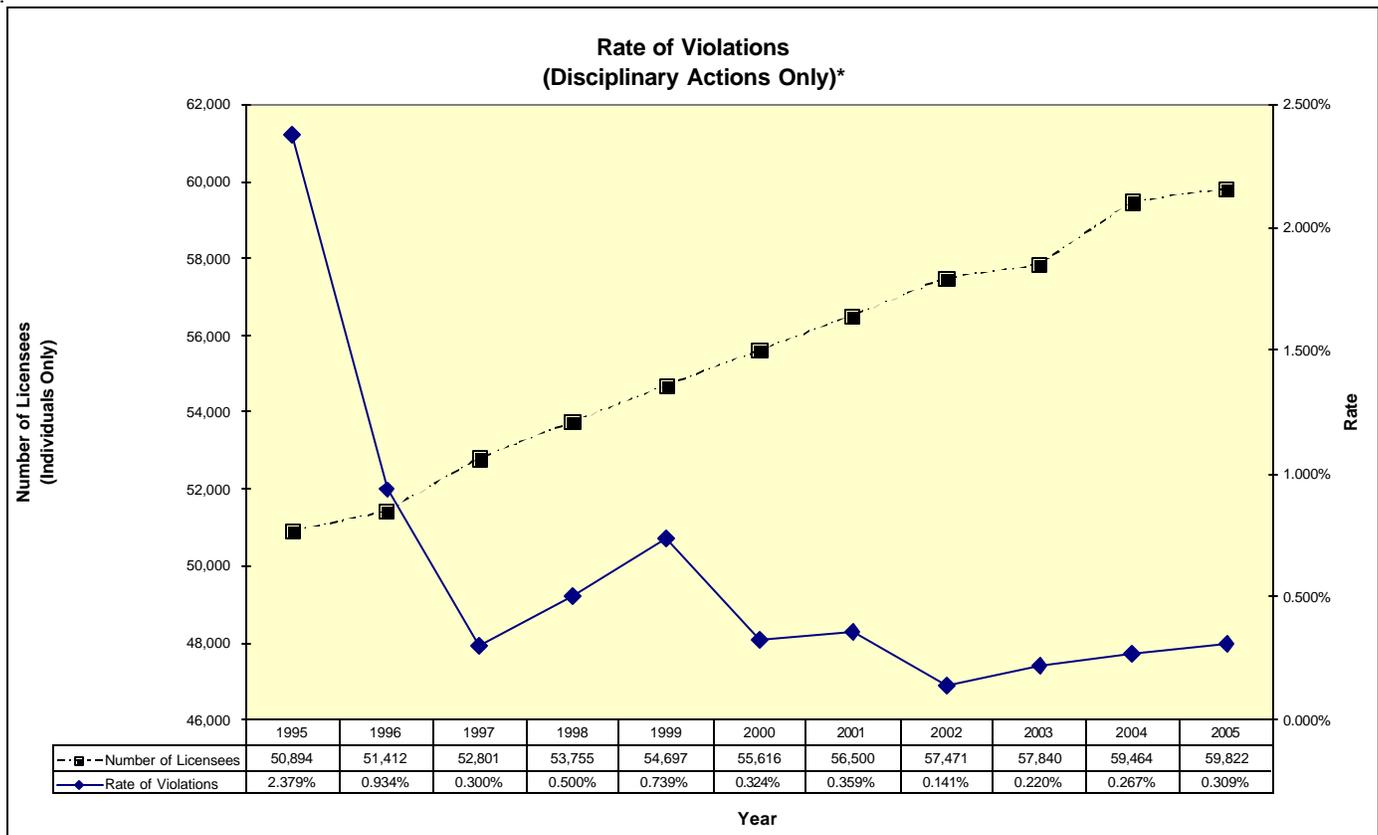
The Regulatory Picture

Certainly the Sarbanes-Oxley Act of 2002 increased awareness of the need to provide accounting services that meet professional standards and are open and beyond reproach. In many areas, this legislation increased the CPA’s responsibility along with the demand for quality accounting services.

At the same time that national legislation was impacting the profession, changes occurred in the Texas regulatory environment as well. In 2003, the Public Accountancy Act was amended and the TSBPA’s status as a self-directed, semi-independent agency was renewed for six years. Acting under the new law, the Board, now with expanded responsibilities, increased potential penalties for infractions and implemented new programs to meet these expectations.

Table 2
TSBPA Complaints Closed

| | FY01 | FY02 | FY03 | FY04 | FY05 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Dismissed | 258 | 234 | 324 | 168 | 200 |
| Voluntary Compliance | 3,195 | 2,692 | 2,894 | 2,505 | 2,469 |
| Revoked/Suspended | 927 | 729 | 483 | 677 | 562 |
| Other | <u>36</u> | <u>43</u> | <u>63</u> | <u>101</u> | <u>110</u> |
| Totals | 4,416 | 3,698 | 3,764 | 3,451 | 3,341 |



* Disciplinary actions are distinguished from administrative actions. Disciplinary actions represent violations of statutes and Board rules other than administrative violations for license and CPE delinquencies.

Figure 1. Rate of Violations vs. Number of Licensees

Taking a Proactive Approach

The Board's efforts to provide the means by which to meet or exceed its statutory responsibilities go back at least a decade. By 1995, mandatory peer review was in its second cycle, mandatory CPE had been in effect for a number of years, and mandatory CPE ethics training had been implemented. It is reasonable to conclude that this combination of programs has led to a licensee's greater understanding of professional standards and board rules and the subsequent decline in the number of infractions. Figure 1 illustrates how the rate of violations decreased as the number of licensees increased during 1995-2005.

In 2003, the requirement for continuing education in ethics was modified from a primarily rules-based course of two hours to a broader-based content course of four hours. Although not all CPAs are happy with the modified requirement or with every course, responses from most participants have been positive, and ethics experts have advised the Board that it is important to revisit ethical issues regularly. Periodic reminders help to reinforce learning and, it is hoped, contribute to more ethical performance. With this in mind, the Board changed the frequency of the education requirement from three years to two.

Ethics education for students is also in place, with a requirement that applicants complete a three-semester-hour course to be eligible to take the CPA exam. The objective is not to attempt

teaching ethics by rote, but rather to teach ethical reasoning to aspiring CPAs as they begin their careers. Texas was an early adopter of this prerequisite, but other states are following suit. Additionally, the National Association of the State Boards of Accountancy has charged a task force with developing an ethics education requirement for the Uniform Accountancy Act.

The Board's CPE Sponsor Review Program, implemented in 2005, ensures that continuing education courses are subject to

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If you Get a Letter From the Board

- * Respond in a timely manner (30 days or less)
- * Provide complete information
- * Show up for an informal conference
- * If a violation has occurred:
 - √ Acknowledge your responsibility
 - √ Make restitution if appropriate
 - √ Take steps to avoid a recurrence
- * Remember that most complaints are dismissed

Sponsor Review Program /

continued from p. 1

The standards by which courses are evaluated require sponsors to (1) state the purpose and proposed audience in course materials/advertising; (2) provide a course overview of what the participant could expect to learn by taking the course; (3) state learning objectives and develop course materials to achieve these objectives; (4) engage qualified instructors or speakers; and (5) include an evaluation of the course by the attendees. The Board also established a fee structure with four “tiers” based on the number of courses a sponsor conducts each year. Sponsors now pay between \$750 and \$2,500 per year, depending on how many courses they offer.

TSBPA Director of Special Programs **Jim Hamilton** manages the review program. At the outset, he did extensive phone work with prospective sponsors to explain advantages of the new program and to establish a connection between the Board and individual sponsors. To standardize the review process, Board staff members, with input from the CPE Committee and the Board, formulated the system reviewers now use in evaluating sponsors.

Sponsors are systematically selected each month from each of the levels of providers and required to submit certain materials to the Board for evaluation. These include promotional material that is intended to reflect learning objectives, program level and content, prerequisites, delivery method, and amount of CPE credit earned upon completion. They must provide a resume of the instructor and a copy of the instructor’s guide, a list of materials used in the course, summaries of feedback from participants, and a copy of the final exam, if applicable.

The Board recruited a pool of qualified CPA reviewers from all over Texas with various levels of experience and expertise. In addition, two master reviewers were selected to assist in the

evaluation of the completed sponsor reviews performed by the CPA reviewers. The two master reviewers, **Ron Huntsman** and **Mitch Sutherlin**, along with the Board’s SRP staff, work to ensure that the reviews are conducted in a manner consistent with Board rules. All reviewers must be Texas licensees in good standing, with no record of disciplinary action. They must also have at least five years of experience in the field of their expertise, either as practitioners or as faculty members. The initial training session for reviewers was conducted in June 2005.

The Procedure

When the Board receives the requested documentation, the SRP staff examines the material for completeness before it is assigned to a CPA reviewer. This allows the CPA reviewer to concentrate on the content and structure of the course. Courses are assigned to individual CPA reviewers depending on their level of expertise in a particular area of study. The review involves five basic sections. When the reviewer completes each section, he/she makes written comments on strong points or deficiencies in the course material. The reviewer then prepares a final review on the course and submits a report to the Board. At this time, the SRP staff and master reviewers meet and consider in detail the comments made during the initial review. The sponsor review program is not intended to be punitive, but rather to address deficiencies of a particular sponsor’s course and to direct that corrective action be taken to ensure that all CPE available to CPAs is of the highest quality.

At this writing, 27 sponsors have been reviewed and approved by the Board; 22 more have been reviewed and await Board approval. The fact that sponsors can expect to be reviewed at least once every three years encourages sponsors to maintain standards and results in more value to the individual licensee seeking worthwhile CPE instruction.

Don’t Move!*



***Without
Telling Us**

Board rules require licensees to inform the Board within 30 days of a change of address.

Use any of these methods:

- **Online under “Check your status” at www.tsbpa.state.tx.us**
- **Email: licensing@tsbpa.state.tx.us**
- **Call 512-305-7853**
- **Write TSBPA
333 Guadalupe, Twr 3, Suite 900
Austin, TX 78701**

quality review at least once every three years. The intent of the review program is to improve the quality of continuing education offered in the marketplace. Rather than simply registering any sponsor who asks to be listed, the Board has established standards and is advising sponsors what is expected of them in the way of articulating learning objectives, identifying qualified instructors, and evaluating the success of their courses (see related story, p. 1).

The first reviewers were trained in the summer of 2005, and the first reviews begun shortly thereafter. Although some reviewed programs have been evaluated as substandard, most have met expectations, and providers are working to improve the quality of their courses to secure Board approval.

Many complaints—whether with the Board or with the client—can be resolved through better communication. Along with learning how to avoid difficulties, licensees are learning how to deal with complaints when they occur (see box, p. 3).

Although there is no way to quantify how the national and state regulatory structure has contributed to the decline in complaints and sanctions, the numbers suggest that these efforts have been worthwhile, and that is good news for CPAs and the public. Most CPAs provide quality services. The accounting profession should be proud of the fact that very few CPAs receive a complaint and even fewer incur sanctions. Providing high-quality services means we are doing our jobs better and raising the public image of the profession, trends the Board is working to continue.

Public Information Act Requires Disclosure Of Most Information Upon Written Request

As a licensing body, the Board collects and maintains a significant amount of information on every Texas CPA. Much of the information in the database is available to the public on the Board's website; additional information is available to the public under provisions of the Public Information Act (formerly known as the Open Records Act).

In accordance with the Public Information Act, the Texas State Board of Public Accountancy must provide any information requested in writing by a member of the public except for information protected under the statute, such as Social Security numbers.

By searching the database on the Board website, a person can find your address, phone number, license number, year you

were certified/registered, and license expiration date, as well as the area of business in which you are employed, firms in which you have ownership, and disciplinary history IF the Board has taken final action on a complaint. Any pending disciplinary action is not public information. A person making a written request can learn even more, such as date of birth.

With the next renewal cycle, the Board will begin requesting email addresses from licensees. You are not required to provide this information, as you are with most of what is asked for by the Board. Under the Public Information Act, email addresses are confidential when gathered by a governmental body for the purpose of communicating electronically.

When Renewing Your License—

Fill out all areas of the renewal form, including change of address (if applicable), continuing education (CPE) reporting area, employment reporting area, and individual affidavit, then fill out the CPE details on the back side (totals

on front and back should match). Finally, be sure to sign the front side of the form. You should receive your renewal form approximately 6 weeks before the end of your birthday month (e.g., May 15 for a June birthday).

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AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD
JANUARY 19, 2006

A. AGREED CONSENT ORDERS

BEC

- 1. Respondent: Mohammed Hashim Azad**
Hometown: Dallas
Investigation No.: 05-02-02L
Certificate No.: 033537
Rules Violations: 501.74 and 501.76
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1792.50 in administrative costs and \$1000 in restitution within 30 days from the date the Board ratified the Order.

The respondent failed to return a client's records and to maintain the client's payroll records, causing the client's workers compensation audit to be deemed unauditible.

- 2. Respondent: James Dale Hill**
Hometown: Austin
Investigation No.: 05-04-10L
Certificate No.: 076106
Rules Violations: 501.90(5), 501.91, 501.93, and 519.7
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, the respondent was ordered to pay \$5000 in administrative penalties and \$1000 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent pleaded nolo contendere in the County Court at Law No. 3, Travis County, Texas, to a charge of Class A Misdemeanor Theft, Cause No. 656921, committed on December 21, 2003, and was sentenced to one day of confinement in the Travis County Jail. The respondent pleaded nolo contendere in the County Court at Law No. 5, Travis County, Texas, to a charge of Class B Misdemeanor Theft, Cause No. 697835, committed on October 7, 2004, and was sentenced to 45 days confinement in the Travis County Jail. The respondent pleaded nolo contendere in the County Court at Law No. 7, Travis County, Texas, to a charge of Class B Misdemeanor Theft, Cause No. 682647, committed on October 14, 2004, and was sentenced to 30 days confinement in the Travis County Jail. The respondent failed to report the above-referenced convictions to the Board within 30 days of the event and also failed to respond to a Board communication dated June 13, 2005.

- 3. Respondent: Aliza Michelle Perez**
Hometown: San Jose, California
Investigation No.: 05-09-03L
Certificate No.: 086274
Rules Violations: 501.90 and 501.90(2)
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings.

The respondent used a forged Texas CPA certificate while seeking employment with a potential employer.

- 4. Respondent: Alicia Sanders**
Hometown: De Soto
Investigation No.: 05-06-21L
Certificate No.: 075894
Rules Violations: 501.83, 527.4, 527.6, and 501.81(c)
Act Violations: 901.502(6) and 901.502(12)(c)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1000 in administrative penalties and \$747.29 in administrative costs within 30 days from the date the Board ratified the Order. The respondent must revise her nonregistered entity's stationery to satisfy the Board's disclaimer requirement and submit the stationery for approval by the Board's General Counsel within 30 days from the date the Board ratified the Order. The respondent must complete and submit proof of completion of a peer review within 90 days from the date the Board ratified the Order.

The respondent performed attest services in an unregistered entity and failed to participate in the Board's peer review program and to notify the Board of a change in status in peer review. The respondent also practiced public accountancy with an improper firm name and failed to include the Board's required disclaimer in her unregistered entity's stationery.

- 5. Respondent: Phillip Gregory Sinclair**
Hometown: Longview
Investigation No.: 05-05-05L
Certificate No.: 034449
Rules Violations: 501.74, 501.81, and 527.4
Act Violations: 901.502(6) and 901.502(12)(c)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1390 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to timely complete a client's 2004 tax return and, as a result, the Internal Revenue Service assessed approximately \$1250 in penalties. The respondent also practiced public accountancy with a delinquent, expired firm license for two years and failed to participate in the Board's peer review program.

- 6. Respondent: Barbee Chrane Tunnell**
Hometown: Austin
Investigation No.: 05-02-01L
Certificate No.: 0049126
Rules Violations: 501.76 and 501.90(11)
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$905 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to return a client's records and to respond to a client's inquiries.

TSR

- 1. Respondent: Thomas Wayne Hatfield**
Hometown: North Richland Hills
Investigation No.: 05-06-26L
Certificate No.: 019411

Respondent: Thomas W. Hatfield (Firm)
Hometown: North Richland Hills
Investigation No.: 05-06-08L
License No.: T00851
Rules Violations: 527.5(d) and 527.6(b)
Act Violations: 901.502(11) and 901.502(12)

The respondents entered into an Agreed Consent Order with the Board whereby the respondent Hatfield was reprimanded, and his certificate and firm license were placed on limited scope status. The respondents are prohibited from performing audits, accounting, review services or other engagements required by the Board to be performed in accordance with the standards for auditing, accounting, and review services adopted by the American Institute of Certified Public Accountants (AICPA) or another national accounting organization recognized by the Board. The respondents are also prohibited from performing compilations. In addition, the respondents are ordered to pay \$2550 in administrative costs within 30 days from the date the Board ratified the Order.

The respondents were terminated from the AICPA's Peer Review Program for failing to take corrective action resulting from an adverse peer review report. The respondents also failed to submit the materials relating to the adverse peer review report to the Board in a timely manner.

2. **Respondent: Debra Diane Valice**
Hometown: Houston
Investigation Nos.: 03-09-02L and 03-11-09L
Certificate No.: 043192
Rules Violation: 501.90(7)
Act Violations: 901.502(6) and 901.52(9)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1000 in administrative penalties and \$1262 in administrative costs within 30 days from the date the Board ratified the Order. The respondent must complete and submit proof of completion of four hours of CPE in the area of ethics. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days of the date the Board ratified the Order.

The respondent consented to a cease-and-desist order (Order) issued by the Securities and Exchange Commission (SEC) on June 6, 2003. Although the respondent does not admit or deny anything in the Order, the Order states that the respondent, in her capacity as manager and supervisor of Seitel, Inc's accounting department, failed to stop the company's Chief Executive Officer from diverting company funds for personal use. The Order orders the respondent to cease and desist causing any violations or any future violations of the Securities Exchange Act of 1934 and the rules promulgated by the SEC; the Order does not prohibit the respondent from practicing before the SEC or any other state or federal agency.

B. DEFAULT CASE

Respondent: Edward L. Whiddon
Hometown: Houston
Investigation No.: 04-11-16L
Certificate No.: 008249

Respondent: Edward L. Whiddon (Firm)
Hometown: Houston
Investigation No.: 05-10-03L
License No.: S07395
Rules Violations: 501.74, 501.76, 501.90(9), and 501.93
Act Violations: 901.502(6) and 901.502(11)

The respondent failed to return client A's and client B's client records, failed to file tax returns on behalf of client A for the years 1996-2001, and accepted payment for services not rendered. The respondent also failed to respond to the Board's written communications dated November 15, 2004, and January 18, February 18, and March 3, 2005.

The Board sought revocation of the respondent's certificate and firm license, \$4000 in administrative penalties, and \$862.50 in administrative costs. In a complaint filed at the State Office of Administrative Hearings (SOAH), the respondent was notified of the requirement to file a written answer with SOAH within 20 days from the date of the complaint. The respondent failed to file a written answer with SOAH. The Board considered this matter for final disposition in accordance with the Board's default procedures and imposed the sanctions sought in the complaint.

C. AGREED CEASE AND DESIST ORDERS

1. **Respondent: Advantage Healthcare Consulting**
Hometown: Weslaco
Investigation No.: 05-09-13N
Act Violation: 901.456

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent issued a compilation report although the respondent does not hold a license in Texas.

2. **Respondent: Ross Keeney & Associates**
Hometown: San Angelo
Investigation No.: 05-07-11N
Act Violation: 901.456

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent issued an audit report although the respondent does not hold a license in Texas.

D. CEASE AND DESIST ORDERS

1. **Respondent: Bergholtz & Associates**
Hometown: Houston
Investigation No.: 05-07-10N
Docket No: 457-06-0360
Act Violations: 901.451 and 901.456

The respondent used the CPA designation on its letterhead and performed an attest service although the respondent is not licensed in Texas. Board staff filed a complaint seeking a Cease and Desist Order whereby the respondent will cease and desist from using the CPA designation and from practicing public accountancy unless or until it complies with the registration and licensing provisions of the Public Accountancy Act by obtaining a license to practice public accountancy or certified public accountancy. The complaint notified the respondent of the requirement to file a written answer with the State Office of

Administrative Hearings (SOAH) within 20 days from the date of the complaint. The respondent failed to file a written answer with SOAH. The Board considered this matter for final disposition in accordance with the Board's default procedures and issued the Cease and Desist Order.

- 2. Respondent: Gwen Grimmatt**
Hometown: Springtown
Investigation No.: 05-07-13N
Docket No: 457-06-0431
Act Violation: 901.451

The respondent used the CPA designation in promotional material although the respondent is not licensed in Texas. Board staff filed a complaint seeking a Cease and Desist Order whereby the respondent will cease and desist from using the CPA designation and from practicing public accountancy unless or until she complies with the registration and licensing provisions of the Public Accountancy Act by obtaining a license to practice public accountancy or certified public accountancy. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within 20 days from the date of the complaint. The respondent failed to file a written answer with SOAH. The Board considered this matter for final

disposition in accordance with the Board's default procedures and issued the Cease and Desist Order.

- 3. Respondent: Shirley Lewis**
Hometown: Houston
Investigation No.: 05-06-20N
Docket No: 457-06-0315
Act Violation: 901.451

The respondent used the CPA designation in promotional material although the respondent is not licensed in Texas. Board staff filed a complaint seeking a Cease and Desist Order whereby the respondent will cease and desist from using the CPA designation and from practicing public accountancy unless or until she complies with the registration and licensing provisions of the Public Accountancy Act by obtaining a license to practice public accountancy or certified public accountancy. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. The Board considered this matter for final disposition in accordance with the Board's default procedures and issued the Cease and Desist Order.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD
March 23, 2006

A. AGREED CONSENT ORDERS

BEC

- 1. Respondent: Charles Edward Burt**
Hometown: San Antonio
Investigation No.: 05-06-22L
Certificate No.: 021310
Rules Violations: 501.74, 501.80, 501.81, and 527.4
Act Violations: 901.502(6) and 901.502(12)(c)

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby respondent was reprimanded, and his individual and firm licenses were placed on limited scope status. Respondent must pay an administrative penalty of \$827.50 and administrative costs of \$827.50 within 30 days of the date the Board ratified the Order. Further, the Board ordered that respondent's individual and firm licenses be suspended for a period of five years from the effective date of the Board Order. However, this suspension was stayed and respondent was placed on probation for five years under the following terms and conditions: (1) Respondent shall complete and submit proof of completion of 40 CPE hours in the areas of taxation and compilations and reviews; (2) respondent is prohibited from performing audits, accounting, review services or other engagements required by the Board to be performed in accordance with the standards for auditing, accounting, and review services adopted by the American Institute of Certified Public Accountants or another national accounting organization recognized by the Board; (3) respondent is prohibited from performing attest services until receipt of an unmodified peer review and registration of firm; (4) respondent shall comply with all state and federal laws pertaining to the practice of public accountancy; and (5) respondent shall comply fully with all of the terms and conditions of this ACO imposed by the Board and shall cooperate fully with Board representatives

monitoring and investigating respondent's compliance with the ACO terms and conditions.

Respondent failed to prepare his client's 1998, 1999, 2000, 2001, and 2002 tax returns. Respondent practiced public accountancy with a delinquent, expired individual license. Respondent practiced public accountancy with a delinquent, expired firm license, and respondent practiced public accountancy with an improper firm name for approximately four years. Respondent has failed to participate in the Board's peer review program for approximately five years.

- 2. Respondent: James E. Petty**
Hometown: Austin
Investigation No.: 05-11-14L
Certificate No.: 012358
Rules Violations: 501.90(4) and 501.90(8)
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's certificate was revoked in lieu of further disciplinary proceedings.

Respondent pleaded guilty to aiding and assisting in the preparation and presentation of a false and fraudulent return, statement or other document, in violation of Title 26, United States Code, Section 7206(2).

- 3. Respondent: Jason Alan Sowers**
Hometown: Houston
Investigation No.: 05-08-02L
Certificate No.: 081064
Rules Violation: 501.90
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby respondent was reprimanded and ordered to pay an administrative

penalty of \$835.50 and administrative costs of \$503.53 within 30 days of the date the Board ratified the Order.

Prior to his resignation from the firm at which he was employed, respondent made copies of the firm's client and company files and removed the copies from the firm's premises without permission.

- 4. Respondent: Eric Christopher Yartz**
Hometown: Houston
Investigation No.: 05-05-16L
Certificate No.: 041210
Rules Violations: 501.81, 501.83, and 527.4
Act Violations: 901.502(6) and 901.502(12)(c)

Respondent entered into an Agreed Consent Order with the Board whereby respondent was reprimanded and ordered to pay an administrative penalty of \$3,000 and administrative costs of \$1317.50 within 30 days of the date the Board ratified the Order.

Respondent issued an audit report for his client while he was not registered with the Public Company Accounting Oversight Board (PCAOB). As a result, the PCAOB rejected respondent's registration application. Respondent practiced public accountancy in an unregistered entity and with an improper firm name. Respondent also failed to participate in the Board's peer review program.

- 5. Respondent: David George Zilli**
Hometown: Clinton Township, Michigan
Investigation No.: 05-12-02L
Certificate No.: 069553
Rules Violations: 501.80, 501.90, 501.90(4), and 501.90(7)
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's certificate was revoked in lieu of further disciplinary proceedings.

Respondent's license status is delinquent, expired. From 1998 through 2003, respondent held the title of Chief Financial Officer at his place of employment. During this period, respondent engaged in an extensive scheme of fraudulent accounting practices that created the false appearance of steady earnings growth at his place of employment. Respondent violated Section 10(b) of the Securities Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 [17 C.F.R. § 240.10b-5]. Respondent is permanently enjoined from violating Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)] and Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 [17 C.F.R. § 240.10b-5]. On December 8, 2005, respondent pled guilty to one count of wire fraud in the federal court in Baltimore, Maryland.

B. DEFAULT CASES

- 1. Respondent: Ozovehe Patrick Odidi**
Hometown: Dallas
Investigation No.: 05-12-01L
Docket No.: 457-06-0731
Act Violation: 901.503(b)(1) and 901.503(b)(4)

Respondent filed an application of intent to take the uniform CPA examination on May 6, 2004, and included a copy of a falsified transcript, purportedly issued by the University of Calabar in Nigeria, which showed that respondent had allegedly obtained a master's degree in business administration in 2004.

The Board sought to deny respondent's application to take the uniform CPA examination and prohibit respondent from taking the uniform CPA examination for five years. The complaint notified respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within 20 days from the date of the complaint. Respondent failed to file a written answer with SOAH. The Board considered this matter for final disposition in accordance with the Board's default procedures.

- 2. Respondent: Patricia Ragusa**
Hometown: Lakewood, CO
Investigation No.: 05-08-06L
Certificate No: 072210
Docket No.: 457-06-1092
Rules Violations: 501.80, 501.93
Act Violation: 901.502(6) and 901.502(11)

Respondent practiced public accountancy with a delinquent, expired license, failed to report a change of address to the Board within 30 days of such change and failed to respond to a Board communication dated August 16, 2005.

The Board sought revocation of respondent's certificate, an administrative penalty of \$2000 and \$695 of administrative costs. The complaint notified respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within 20 days from the date of the complaint. Respondent failed to file a written answer with SOAH. The Board considered this matter for final disposition in accordance with the Board's default procedures.

C. AGREED CEASE AND DESIST ORDERS

- Respondent: Kevin Lim**
Hometown: Dallas
Investigation No.: 06-02-36N
Act Violation: 901.451

Respondent held himself out as a CPA in advertising although respondent does not hold a license in Texas.

Respondent entered into an Agreed Cease and Desist Order with the Board whereby respondent will cease and desist from holding out as a CPA and providing attest services until or unless respondent complies with the registration and licensing provisions of the Act, and until or unless respondent has obtained a license to practice public accountancy or certified public accountancy.

Experience Working for You!

In a world where few employees stick around long enough to collect the proverbial gold watch, the TSBPA has an enviable record. At full strength, the Board staff numbers 44, and well over half of Board employees (24) have been in their positions for more than 5 years and 13 have been in their positions for 15 years or more. That means a lot of institutional knowledge at work. Here's the rundown:

| | | | |
|-------------|-------------|-------------|-------------|
| 30+ years | 2 employees | 10-14 years | 4 employees |
| 20-29 years | 6 employees | 5-9 years | 7 employees |
| 15-19 years | 5 employees | | |

ENFORCEMENT ACTIONS

CPE ACTIONS

The certificate of each respondent listed below was not in compliance with the Board's CPE requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years or until the respondent complies with the licensing requirements of the *Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in noncompliance with the Board's CPE requirements. The respondents were found to be in violation of Section 523.111(mandatory CPE reporting) and 501.94 (mandatory CPE) of the Board's *Rules*, as well as Section 901.411 (CPE) of the *Act*.

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|--|-------------------|--|-------------------|
| James M. Alexander, Houston, TX | 03/23/2006 | Elizabeth Ann Simpson Jeffers, Paris, MO | 03/23/2006 |
| Jason Erik Anderson, Arlington, TX | 03/23/2006 | Keith R. Jones, Rockwall, TX | 01/19/2006 |
| Joseph Allan Baden, Houston, TX | 01/19/2006 | Stephen James Jones, Houston, TX | 01/19/2006 |
| Steven Lance Beal, Midland, TX | 03/23/2006 | Gregory Allen Katt, College Station, TX | 01/19/2006 |
| Rhonda Beth Beckman, Dallas, TX | 03/23/2006 | Jada Sue Kelley, Beaumont, TX | 03/23/2006 |
| Joseph Edward Begey Jr., Austin, TX | 01/19/2006 | Billy Frank Lane Jr., Houston, TX | 03/23/2006 |
| Carolyn Ann Benandi, The Woodlands, TX | 01/19/2006 | Jenn-Yih Eric Lu, Sugar Land, TX | 03/23/2006 |
| William Edison Bettes Jr., Denton, TX | 01/19/2006 | Paul Bryan MacInnis, Houston, TX | 01/19/2006 |
| Jennifer Lynne Billig, San Antonio, TX | 01/19/2006 | Edwin Atlee McCampbell III, Corpus Christi, TX | 01/19/2006 |
| Judy Dianne Norton Moye Bisbee, Corpus Christi, TX | 03/23/2006 | William Andrew McDonald, Dallas, TX | 03/23/2006 |
| Robert Wayne Bond, Denison, TX | 03/23/2006 | Richard Lynn Messman, Walnut Creek, CA | 01/19/2006 |
| Michael Dale Boswell, Dallas, TX | 01/19/2006 | Jacqueline Lee Moy, Houston, TX | 03/23/2006 |
| Edward Thomas Brawner, Houston, TX | 03/23/2006 | Daniel Michael Newton, The Woodlands, TX | 03/23/2006 |
| Russell John Brennan, Austin, TX | 03/23/2006 | Robert Sylvester Nunez, Addison, TX | 03/23/2006 |
| Florinda Linda Cakaj, Plano, TX | 01/19/2006 | Rhonda Otten, Newark, NJ | 01/19/2006 |
| Barbara Louise Werth Carmichael, Dallas, TX | 03/23/2006 | Edgar A. Perez-Mendez, Liberal, KS | 01/19/2006 |
| Juilliard Vernet Carr Jr., Houston, TX | 01/19/2006 | Voltaire T. Pineda, Allen, TX | 03/23/2006 |
| Mary S. Clark, Plano, TX | 03/23/2006 | Christopher Michael Powell, Houston, TX | 03/23/2006 |
| James Christopher Cuevas, Boerne, TX | 03/23/2006 | Annette Christine Reeves, Grapevine, TX | 03/23/2006 |
| Pamela Diane Cardwell Cunningham, Midland, TX | 01/19/2006 | Terrance Wilton Richards, Nassau, Bahamas | 03/23/2006 |
| Charles Scott Dimiceli, Pleasanton, CA | 03/23/2006 | Melissa Fox Rones, Austin, TX | 03/23/2006 |
| Gail Oliver Domagas, Los Angeles, CA | 01/19/2006 | Jimmie Jeff Rutherford, McKinney, TX | 01/19/2006 |
| Jack Loran Garvin, Austin, TX | 03/23/2006 | Michelle Schmidt, Houston, TX | 03/23/2006 |
| Sean M. Gore, Katy, TX | 01/19/2006 | John Scott Jr., Rowlett, TX | 03/23/2006 |
| Michael Brown Grafton, Georgetown, TX | 03/23/2006 | Gary Lynn Shafer, Tyler, TX | 03/23/2006 |
| Patricia Sue Grutzmacher, Spring, TX | 01/19/2006 | Birl Howard Smith, Dallas, TX | 01/19/2006 |
| Russell Andrew Guthrie, Dallas, TX | 03/23/2006 | Roger Dale Starnes, Plano, TX | 01/19/2006 |
| Charles Edward Hearn, Houston, TX | 01/19/2006 | Charles Aaron Steckbeck, Houston, TX | 03/23/2006 |
| Charles David Hepburn, Georgetown, TX | 01/19/2006 | Merry Ann Strauss, Hutto, TX | 01/19/2006 |
| Lily Hernandez, Houston, TX | 01/19/2006 | Roger Alan Williford, Houston, TX | 03/23/2006 |
| Slade Alan Hornick, Robinson, TX | 01/19/2006 | Kevin Matthew Winters, Dallas, TX | 03/23/2006 |

THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) and 901.502(11) of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the date of the Board meeting. Each respondent may regain his or her certificate by paying all the required license fees and penalties and by otherwise coming into compliance with the *Act*.

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|--|-------------------|--|-------------------|
| Alan Louis Abraham, Naples, FL | 03/23/2006 | Leon Mercer Branch, Austin, TX | 01/19/2006 |
| Bhutto Ahmed, Richardson, TX | 03/23/2006 | Ivan Ellis Brown Jr., Atlanta, GA | 03/23/2006 |
| Kimberly Ann Altizer, McKinney, TX | 03/23/2006 | Michael Richard Buckner, Houston, TX | 03/23/2006 |
| Vernon Davis Anderson, Odessa, TX | 03/23/2006 | Sean Robert Bumgarner, Mendham, NJ | 03/23/2006 |
| Richard Kevin Andrews, Houston, TX | 01/19/2006 | Danny Keith Campbell, Collierville, TN | 01/19/2006 |
| Janet Elizabeth Matthias Asbill, Colleyville, TX | 03/23/2006 | Mark Christopher Cash, Houston, TX | 01/19/2006 |
| Jon Charles Ashman, Carrollton, TX | 01/19/2006 | John Tzythrong Chiang, Houston, TX | 03/23/2006 |
| Patricia Elizabeth Hays Aune, Houston, TX | 01/19/2006 | Karen Elizabeth Collier, Houston, TX | 01/19/2006 |
| Mary Bethany Bailey, Cypress, TX | 01/19/2006 | Michael W. Colquhoun, Miami Beach, FL | 01/19/2006 |
| John Peter Bartholomay, San Francisco, CA | 01/19/2006 | Merlin Duane Darling, Austin, TX | 01/19/2006 |
| John Bryce Billingsley Jr., Dallas, TX | 01/19/2006 | Scott Bradley Dubs, Fort Worth, TX | 03/23/2006 |
| Justin Lee Bono, Dallas, TX | 03/23/2006 | Janice Lynn Dusold, League City, TX | 03/23/2006 |
| Victor Hamid Bouras, Fort Myers, FL | 01/19/2006 | Grace Antonette Enriquez, Richardson, TX | 03/23/2006 |
| Denise Boyer, Bastrop, TX | 01/19/2006 | Susan Marie Epps, Converse, TX | 01/19/2006 |

ENFORCEMENT ACTIONS

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|---|-------------------|---|-------------------|
| Anthony Lee Glick, Houston, TX | 01/19/2006 | Timothy John Perdion Jr., San Antonio, TX | 03/23/2006 |
| Jann Marie Goar, Arlington, TX | 03/23/2006 | Patricia F. Perkins, Dallas, TX | 03/23/2006 |
| Brian Lee Grass, El Paso, TX | 03/23/2006 | Patricia Gail Pierce, Plano, TX | 01/19/2006 |
| Roddy Darrel Green, Fort Worth, TX | 01/19/2006 | Laurie Ruth Porth, Richardson, TX | 01/19/2006 |
| Parveen Margaret Qamoos Gross, Kuala Lumpur, Malaysia | 01/19/2006 | Bradley Scott Puffer, Morrisville, NC | 01/19/2006 |
| Kathryn Klement Hermes, Gainesville, TX | 01/19/2006 | Craig Howard Rask, Cleburne, TX | 03/23/2006 |
| Cathy Ann Hille, San Antonio, TX | 01/19/2006 | Floyd Dale Rogers, Austin, TX | 01/19/2006 |
| Forrest Michael Hoffmaster, Austin, TX | 03/23/2006 | James Alan Rose, Huntersville, NC | 01/19/2006 |
| Jeri Lynn Isaacs, Crandall, TX | 01/19/2006 | William Arthur Rosenthal, Fort Worth, TX | 01/19/2006 |
| David Keith Johnson, Bellevue, WA | 01/19/2006 | Thomas Edward Rowell, Heath, TX | 01/19/2006 |
| Tom Dauge Johnson, Houston, TX | 03/23/2006 | Kathy L. Rutledge-Judy, Albuquerque, NM | 01/19/2006 |
| Charles Wesley Jones, Kingwood, TX | 01/19/2006 | Don Marvin Schroeder, De Soto, TX | 03/23/2006 |
| Nicole Elaine Katrana, Allen, TX | 01/19/2006 | Mark Anthony Searles, Galveston, TX | 03/23/2006 |
| Chenhung Ko, Shanghai, China | 03/23/2006 | Mary Ann Shively Sedam, San Antonio, TX | 01/19/2006 |
| Cathleen Marie Krakowiak, Garland, TX | 03/23/2006 | Stanley Doren Smith, Duncanville, TX | 03/23/2006 |
| Darren Eugene Lane, Boise, ID | 03/23/2006 | Earl Smyth Jr., Bryan, TX | 01/19/2006 |
| Susan Ashley Lawson, Baton Rouge, LA | 03/23/2006 | Darwin Mayfield Sprouls, Clovis, NM | 01/19/2006 |
| Mu-Lee Lin, Castro Valley, CA | 01/19/2006 | Flynn Wheeler Stewart, Wichita Falls, TX | 01/19/2006 |
| Raymond Lee Lott, Killeen, TX | 01/19/2006 | Amy Wolan Stolarski, The Woodlands, TX | 01/19/2006 |
| Lisa L. Lowrey, Erie, CO | 03/23/2006 | Michael Stanley Streit, Dallas, TX | 01/19/2006 |
| Lotus Z. Ma, Newton, MA | 03/23/2006 | Kathryn S. Terry, San Antonio, TX | 03/23/2006 |
| Albert Charles Machemehl III, Portland, OR | 01/19/2006 | Carl Tyler Townsend, Austin, TX | 03/23/2006 |
| William Laurance Marr, Dallas, TX | 01/19/2006 | John Gregory Turner, Austin, TX | 01/19/2006 |
| Nancy Strawser Maurice, Mansfield, TX | 03/23/2006 | Svetlana Mirelle Varnovitsky, Houston, TX | 03/23/2006 |
| William Harvell McCuiston Jr., Shoreacres, TX | 01/19/2006 | Kathy Dawn Vick, Lafayette, CA | 03/23/2006 |
| Bobby Wayne McDonald, Houston, TX | 01/19/2006 | Hwee-Tuan Yeo Wang, Richardson, TX | 01/19/2006 |
| Lisa M. McGinnis, The Woodlands, TX | 03/23/2006 | Melody J. White, Germantown, TN | 03/23/2006 |
| Michelle Lynn McKinney, Katy, TX | 03/23/2006 | Barba Willman, Sugar Land, TX | 03/23/2006 |
| Donna Sue Monita, San Antonio, TX | 01/19/2006 | Sharon Ann Young, Denver, CO | 01/19/2006 |
| Lida Scarborough Nichols, Virginia Beach, VA | 01/19/2006 | Thomas Kwong Wing Yung, Acworth, GA | 01/19/2006 |
| Ruth L. Sholl Nixon, San Antonio, TX | 01/19/2006 | Jie Zhuang, Rego Park, NY | 01/19/2006 |

FAILURE TO COMPLETE LICENSE NOTICE

The respondents listed below were found to be in violation of Sections 501.80 (practice of public accountancy) and 501.93 (responses) of the Board's *Rules* and were also found to be in violation of Sections 901.502(6) (violation of a rule of professional conduct) and 901.502(11) (conduct indicating a lack of fitness to serve the public as professional accountant) of the *Public Accountancy Act*. The certificate of each respondent who was not in compliance at the Board meeting was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*.

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|--|-------------------|-------------------------------------|-------------------|
| Brenda Ann Kennedy Leischner, Austin, TX | 03/23/2006 | Melvin Crowley Rowland, Houston, TX | 03/23/2006 |
| Virginia L. Pyles, Granbury, TX | 03/23/2006 | Yan Zhang, Austin, TX | 01/19/2006 |

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|--|---|-------------------------|---|--|
| | Avg. Passing Percentage | April 2004 - March 2006 | | |
| | | Sections Tested | Sections Passed | Avg. Passing Rate |
| | AUDITING 31.23% | 4,687 | 2,110 | AUDITING & ATTESTATION 45.02% |
| | LAW & PROFESSIONAL RESPONSIBILITIES 31.5% | 4,983 | 2,270 | BUSINESS ENVIRONMENT & CONCEPTS 45.55% |
| FINANCIAL ACCOUNTING & REPORTING 28.6% | 4,401 | 2,020 | FINANCIAL ACCOUNTING & REPORTING 45.90% | |
| ACCOUNTING & REPORTING 29.63% | 4,715 | 2,058 | REGULATION 43.65% | |

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