

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Peer Review and You / by Joseph Richardson

Do you perform attest services?

Do you perform audits? reviews? compilations?

Do you perform projections or special reports?

If you perform any of these engagements, you are required to participate in peer review. Staying abreast of your peer review status is an important part of your professional obligations. Those obligations are spelled out in full in Rule 527.4 of the *Texas Administrative Code*:

Participation in the program is required of each firm licensed or registered with the board that performs any attest service or any accounting and/or auditing engagements, including audits, reviews, compilations, forecasts, projections, or special reports. A firm which issues only compilations where no report is required under the Statements on Standards for Accounting and Review Services is required to participate in the program.

Pursuant to Section 901.159 of the Public Accountancy Act, the Board established the program to provide a means of enforcing professional standards in accounting, auditing, and attestation. The program includes education and remediation and allows the Board to take corrective measures when review by recognized standard-setting bodies reveals noncompliance with AICPA standards.

The Board adopts “Standards for Performing and Reporting on Peer Reviews” promulgated by the AICPA and, for public company audit firms, the standards required under the Sarbanes-Oxley Act of 2002 (SOX). The sponsoring organizations qualified to perform reviews are the Center for Public Company Audit Firms Peer Review Program, the AICPA Peer Review Program, state CPA societies fully involved in the administration of the AICPA Peer Review Program, the National Conference of CPA Practitioners, and the Public Company Accounting Oversight Board (PCAOB).

Furthermore, if a firm begins performing such services when they had not in the past, Rule 527.4 requires the firm to notify the Board within 30 days of its change in status, provide the Board with enrollment information within 12 months of the date the services were first provided, and have a peer review performed within 18 months of the date the services were first provided. If a firm is subject to inspections pursuant to SOX and also performs attest work not subject to such inspections, the firm must enroll in a peer review program for review of its nonpublic company attest work in addition to the firm inspection program.

Keeping your peer review status current is the first step in avoiding problems with your firm license; the second is completing the Peer Review Affidavit on your annual renewal form—a step that is often overlooked. Failure to participate in the program as required—or failure to report your participation—can result in a hold on your firm license until in compliance. If you do not do any of the kinds of work mentioned here, you can apply for an exemption from peer review when you renew each year.

Must I register as a firm?

The answer to this often-asked question is, in most cases, yes. If you perform accounting work of any kind for a client, you should be registered as a firm.

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Online Renewal Process Expected to Launch in May

Individual licensees will soon be able to complete the annual license renewal process online if they choose, although submitting a paper renewal will continue to be an option for the foreseeable future. The Board plans to have an online license renewal process available in May. The online renewal option will be phased in by birth month as individuals who are up-to-date on their licenses receive their annual “Individual License Notice” by mail. Notification of the online renewal option will be made as individuals link to their personal information through the “Check Your Status” selection on the Board’s website. Individuals who have the option to complete the annual license renewal online will have a new menu selection, “Annual License Renewal (pay online).”

The Board is anticipating a much smoother renewal process as the online renewal system is realized. The online renewal will be

paper renewal will also be requested during completion of the online renewal. Licensees may find entering information on the paper renewal useful in organizing the information that must be reported during the online renewal process.

The table below shows the steps that will form the online “Annual License Renewal” and, for comparison, the corresponding area on the current paper renewal.

In step 4, licensees will report full-time and part-time areas of employment and may request retirement status, disability status, or exemption from payment of the professional fee because of state or federal government employment. In step 5, individuals may request an exemption from the requirement to report continuing professional education (CPE). In step 6, the licensee will report detailed information on each CPE course by classification as a technical, non-technical, or ethics course.

ONLINE RENEWAL Menu	Corresponding PAPER RENEWAL Areas
Step 1: Review current license status and license renewal processing information Step 2: Provide changes to your contact information Step 3: Review instructions for changing your name Step 4: Report your current area of employment Step 5: Review requirements for requesting a CPE exemption Step 6: Report your continuing professional education Step 7: Complete the “Affidavit of Licensee” Step 8: Make payment selections Step 9: Fee Payment	Area 1: Current License and Contact Information Area 2: Address Correction Reporting Area 11: Name Change Reporting Area 4: Employment Reporting Area 3: Continuing Professional Education Hours Reporting Areas 7,8,9,10: Detailed CPE Program Reporting Area 5: Individual Affidavit Reporting Area 6: Signature

a multi-step process by which licensees will not only pay license fees, but also enter information that is currently required when submitting the paper renewal. During completion of the paper license renewal, licensees have viewed and entered information in 11 different areas. The online renewal will be a step-by step process that follows the pattern of the paper renewal.

All licensees will continue to receive a paper copy of the “Individual License Notice.” Any information requested on the

Once the required information has been entered in step 1 through step 7, licensees will be able to pay the license fees online. In step 8, the licensee will select MasterCard, American Express, Discover, or VISA as a payment method. The online renewal process will be completed in step 9 when specific credit card information is entered. After the process is completed, a receipt will be automatically sent to the email address provided. Licensees can be assured that the renewal site is a secured site.

Email Addresses Requested From All Licensees

To simplify communication with licensees, the Board is asking all licensees to provide email addresses. Licensees can easily submit an email address by selecting “Notification of Change - Contact Information” on the individual licensee menu on the Board’s website: www.tspba.state.tx.us. The Board will use the email addresses solely for communication with licensees and will not distribute them to anyone outside the Board.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD

March 22, 2007

A. AGREED CONSENT ORDERS

BEC

- 1. Respondent: Richard Herman Barrett**
Hometown: Tyler
Investigation No.: 06-10-10L
Certificate No.: 021075
Rules Violations: 501.90 and 501.90(7)
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 \$424.56 in administrative costs within 30 days of the date the Board ratified the order.

The respondent was issued a censure by the Internal Revenue Service (IRS) for making threatening statements to an IRS employee.

- 2. Respondent: David Mody Boatright**
Hometown: Corpus Christi
Investigation No.: 06-02-47L
Certificate No.: 068161
Rules Violations: 501.74, 501.80, 501.81, 501.90(18), 501.93, and 527.4
Act Violations: 901.502(6) and 901.502(12)

The respondent entered into an agreed consent order (ACO) with the Board whereby the respondent was reprimanded and ordered to pay an administrative penalty of \$1000 and administrative costs of \$798.85 within 30 days of the date the Board ratified the order.

The respondent prepared a client's 2004 income tax return incorrectly. In addition, the respondent practiced public accountancy with a delinquent, expired individual license; practiced public accountancy with a held, expired firm license; and failed to participate in the Board's peer review program. The respondent also failed to submit timely quarterly status reports in compliance with his 2004 ACO and failed to respond to a Board communication dated February 23, 2006.

- 3. Respondent: John Richard Buck**
Hometown: Dallas
Investigation No.: 06-10-23L
Certificate No.: 038360
Rules Violations: 501.90(7) and 501.90(9)
Act Violations: 901.502(6) and 901.502(9)

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 \$306.33 in administrative costs within 30 days of the date the Board ratified the order.

On September 21, 2006, the respondent entered into a Final

Judgment of Permanent Injunction and Other Relief with the United States Securities and Exchange Commission in Case No. 304CV2098-M, styled Securities and Exchange Commission vs. John R. Buck, in the U.S. District Court of the Northern District of Texas. As a result, the respondent was permanently restrained and enjoined from violating, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 [15 U.S.C. § 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5]. Further, the respondent was ordered, adjudged, and decreed to pay a disgorgement of \$140,328.80, prejudgment interest of \$15,113.75, and a civil penalty of \$36,548, totaling \$191,990.55.

- 4. Respondent: Beverly Allen Henry**
Hometown: Temple
Investigation No.: 06-07-11L
Certificate No.: 066081
Rules Violations: 501.81, 501.83, 501.93, and 527.4
Act Violations: 901.502(6) and 901.502(12)

The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and ordered to pay \$762.86 in administrative costs within 30 days of the date the Board ratified the order. In addition, the respondent must submit proof of enrollment in the Board's peer review program prior to performing attest services, including audits, compilations, and reviews, and must submit proof of completion of peer review within 12 months of performing any attest service.

The respondent practiced public accountancy with an improper firm name and practiced public accountancy in an unregistered firm from January 1, 2004, through November 27, 2006. The respondent failed to notify the Board of a change of address and telephone number within 30 days of the event. The respondent failed to participate in the Board's peer review program.

- 5. Respondent: Michael Kenneth Ketterman**
Hometown: Kerrville
Investigation No.: 06-07-10L
Certificate No.: 081988
Rules Violation: 501.90(5)
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondent entered into an agreed consent order (ACO) with the Board whereby the respondent's certificate was revoked for a period of two years from the effective date of the order. However, this revocation was stayed, and the respondent was placed on probation for two years under the following conditions: the respondent must pay \$412.61 in administrative costs within 30 days of the date the Board ratified the order; the respondent shall make a quarterly report to the Board, which shall include but is not limited to his continued compliance with the terms of the ACO, the nature of his practice, the completion of his continuing professional education, and (if applicable) any criminal arrests; the respondent shall comply fully with all of the terms and conditions of probation imposed by the Board and shall cooperate fully with Board representatives

monitoring and investigating the respondent's compliance with probationary terms and conditions; and the respondent shall comply with all state and federal laws pertaining to the practice of public accountancy.

On March 31, 1993, the respondent was arrested for public intoxication. In May 1998, the respondent pleaded guilty to the criminal offense of driving while intoxicated, a class B misdemeanor, and was sentenced to 24 months of community supervision. On March 31, 2006, the respondent pleaded nolo contendere to the criminal offense of driving while intoxicated, second offense, a class A misdemeanor. As a result, the respondent was sentenced to 24 months of community supervision, assessed a \$1000 fine, required to perform 80 hours of community service, and required to install a deep lung device on his vehicle.

- 6. Respondent: Hallie Carolyn McKee**
Hometown: San Angelo
Investigation No.: 06-07-05L
Certificate No.: 039124
Rules Violation: 501.74
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 an administrative penalty of \$1000 and administrative costs of \$526.88 within 30 days of the date the Board ratified the order.

The respondent failed to timely file a client's Forms 940, 941, and 990EZ, resulting in the assessment of penalties and interest by the Internal Revenue Service. Further, the respondent failed to make timely deposits on behalf of the client and attempted to disguise a late tax deposit by indicating the payment was for lifeguard wages.

- 7. Respondent: Robert Scott Morris**
Hometown: Corpus Christi
Investigation No.: 06-10-18L
Certificate No.: 033261
Rules Violations: 501.90(7) and 501.91
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 an administrative penalty of \$1000 and administrative costs of \$469.25 within 30 days of the date the Board ratified the order.

The respondent was issued a six-month suspension from practice before the Internal Revenue Service (IRS) for filing tax returns for clients and himself that reflected only zeros throughout the return. Further, the respondent failed to report the IRS suspension to the Board within 30 days of the event.

- 8. Respondent: Susan Phillips**
Hometown: Houston
Investigation No.: 06-10-07L
Certificate No.: 020864
Rules Violations: 501.90(4) and 501.91
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 must pay \$506.89 in administrative costs within 30 days of the date the Board ratified the order.

On September 22, 2005, the respondent was arrested in Harris County for aggravated assault with a deadly weapon. On June 13, 2006, the respondent pleaded guilty to the felony offense of aggravated assault. As a result, the respondent was placed on four years of community supervision, required to complete 160 hours of community service, assessed \$375.50 in fines and court costs, and assessed a supervision fee of \$60 per month and laboratory fee of \$5 per month for the duration of her community supervision. Further, the respondent failed to report the conviction to the Board within 30 days of the event.

- 9. Respondent: Donald Eugene Porter**
Hometown: Arlington
Investigation No.: 06-10-08L
Certificate No.: 006706
Rules Violations: 501.90 and 501.90(7)
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 an administrative penalty of \$1000 and administrative costs of \$533.19 within 30 days of the date the Board ratified the order.

The respondent was issued a censure by the Internal Revenue Service (IRS) for failure to timely file his personal income tax return for years 2003 and 2004 and for knowingly aiding and abetting an ineligible person to practice before the IRS.

- 10. Respondent: Oscar Martin Saldana**
Hometown: Laredo
Investigation No.: 06-10-20L
Certificate No.: 024875
Rules Violations: 501.90(7) and 501.91
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 an administrative penalty of \$1000 and administrative costs of \$520.38 within 30 days of the date the Board ratified the order.

The respondent was indefinitely suspended from practice before the Internal Revenue Service (IRS). The IRS suspension was based on the fact that as a CPA and minority owner of A-Tech Solutions, the respondent had an obligation to know that A-Tech Solutions failed to pay its payroll taxes. In addition, the respondent failed to report the IRS suspension to the Board within 30 days of the event.

- 11. Respondent: Whitney Arthur Walsh and Whitney A. Walsh (firm)**
Certificate and License Nos.: 014680 & T00220
Investigation Nos.: 06-12-01L & 06-12-04L

Hometown: Cedar Park

Rules Violations: 501.81, 501.90, and 527.5

Act Violations: 901.502(6), 901.502(11), and 901.502(12)

The respondent entered into an agreed consent order (ACO) with the Board whereby the respondent was reprimanded, and his certificate and firm license were placed on limited scope status until a written petition for removal is approved by the Board. In addition, the respondent must comply with the following terms: 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 or another national accounting organization recognized by the Board; the respondent must complete, execute, and return limitation on scope affidavits to the Board every six months; the respondent must pay \$236.85 in administrative costs within 30 days of the date the Board ratified the order; the respondent shall comply with all state and federal laws pertaining to the practice of public accountancy; and the respondent shall comply fully with all of the terms and conditions of the ACO imposed by the Board and shall cooperate fully with Board representatives monitoring and investigating the respondent's compliance with the ACO terms and conditions.

On November 30, 2000; October 31, 2002; and November 30, 2003, the respondent firm received an adverse peer review. On December 13, 2004, the Texas Society of Certified Public Accountants (TSCPA) dropped the respondents from the TSCPA's peer review program due to non-cooperation, stating that "the firm has not made an adequate effort to make sufficient revisions to the firm's system of quality control in order to ensure that the firm's accounting engagements conform with professional standards." In addition, the respondent has practiced public accountancy with a delinquent, expired firm license since March 1, 2006.

B. PROPOSALS FOR DECISION

1. Respondent: Jayne E. Schrader Sanderson and Jayne E.

Schrader Sanderson (firm)

Certificate and License Nos.: 049723 and T08541

Investigation No.: 06-03-21L

Hometown: Austin

Docket No.: 457-07-0324

Rules Violation: 501.90(18)

Act Violation: 901.502(6)

Board staff filed a complaint alleging that the respondent breached the terms of her May 12, 2005, Board order by failing to remit the Board's assessed administrative costs. 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.

Following a public hearing on December 5, 2006, an Administrative Law Judge (ALJ) of SOAH issued a Proposal for Decision (PFD) recommending that the respondent's certificate be suspended

for five years, at the end of which she would be eligible to petition the Board for the right to return to practice after completing a peer review program. Staff timely filed exceptions to the PFD. The respondent did not file a reply to staff's exceptions, and the ALJ did not issue a response to staff's exceptions.

On February 20, 2007, the Behavioral Enforcement Committee (BEC) met to consider the PFD that issued in this matter. Upon review and deliberation, the BEC adopted a motion to ratify the PFD in part and to change the PFD in part. The PFD was changed to reflect that staff addressed the Board's authority to impose disciplinary action against the respondent's individual and firm licenses up to and including revocation. Further, the PFD was changed to reflect that the Board should impose a five (5) year suspension of the respondent's individual and firm licenses without imposing on the respondent the requirement that she complete a peer review program. Pursuant to the Board's order, the respondent must immediately provide the Board proof that she has ceased holding out to the public as a certified public accountant. Further, prior to completion of the period of suspension, the respondent must make payment to the Board of \$11,094 in administrative costs as previously ordered by the Board in its May 12, 2005, Final Order concerning Complaint No. 04-01-02L.

A staff attorney represented the Enforcement Division at the hearing. The respondent appeared at the hearing and represented herself.

2. Respondent: Felicia Nell Smith

Hometown: Houston

Investigation No.: 06-02-38N

Docket No.: 457-07-0391

Act Violation: 901.451

On February 15 and August 11, 2006, Board staff sent notices to the respondent that the respondent was in violation of the Act by using the "CPA" designation although the respondent is not licensed in Texas. The respondent did not submit to the Board a timely response to the allegations. On October 5, 2006, Board staff filed a petition for a cease and desist order and notice of hearing against the respondent at the State Office of Administrative Hearings (SOAH).

Following a public hearing on November 15, 2006, an Administrative Law Judge (ALJ) of SOAH recommended that the Board issue a cease and desist order against the respondent that would prohibit the respondent and any of her agents, employees, or representatives from directly or indirectly assuming or using the title or designation "certified public accountant," the abbreviation "CPA," or any other title or abbreviation tending to indicate that she is a certified public accountant firm unless she holds a certificate under the Act; providing attest services or using the title "CPA," "CPA firm," "certified public accountant," "certified public accounting firm," "auditing firm," or any variation thereof until such time as she holds a firm license issued under the Act; assuming or using an abbreviation, title, or designation likely to be confused with "certified accountant," "chartered accountant," "enrolled accountant," or "licensed accountant;" issuing a report on a financial statement

of another person or otherwise perform or offer to perform an attest service; and signing or affixing her name or any trade or assumed name used by her professionally or in any business to or otherwise issue any opinion on, report on, or certificate to any accounting or financial statement, unless she does so in accordance with the Act. The ALJ found that the respondent violated Act Section 901.451 regarding use of other titles or abbreviations.

A staff attorney represented the Enforcement Division at the hearing. The respondent did not appear and was not represented at the hearing.

3. Respondent: Mark Woods
Hometown: San Antonio
Investigation No.: 06-06-15N
Docket No.: 457-07-0305
Act Violation: 901.451

On June 30, 2006, Board staff sent notices to the respondent that the respondent was in violation of the Act by using the "CPA" designation although the respondent is not licensed in Texas. The respondent did not submit to the Board a timely response to the allegations. On September 28, 2006, Board staff filed a Petition for a Cease and Desist Order and Notice of Hearing against the respondent at the State Office of Administrative Hearings (SOAH). On January 8, 2007, Board staff filed a Notice of Hearing and First Amended Petition for a Cease and Desist Order against the respondent at SOAH.

Following a public hearing on February 8, 2007, an Administrative Law Judge (ALJ) of SOAH recommended that the Board issue a cease and desist order against the respondent that would prohibit the respondent and any of his agents, employees, or representatives from directly or indirectly assuming or using the title or designation "certified public accountant," the abbreviation "CPA," or any other title or abbreviation tending to indicate that he is a certified public accountant firm unless he holds a certificate under the Act; providing attest services or using the title "CPA," "CPA firm," "certified public accountant," "certified public accounting firm," "auditing firm," or any variation thereof until such time as he holds a firm license issued under the Act; assuming or using an abbreviation, title, or designation likely to be confused with "certified accountant," "chartered accountant," "enrolled accountant," or "licensed accountant;" issuing a report on a financial statement of another person or otherwise perform or offer to perform an attest service; and signing or affixing his name or any trade or assumed name used by him professionally or in any business to or otherwise issue any opinion on, report on, or certificate to any accounting or financial statement, unless he does so in accordance with the Act. The ALJ found that the respondent violated Act Section 901.451 regarding use of title or abbreviation for "certified public accountant."

A staff attorney represented the Enforcement Division at the hearing. The respondent did not appear and was not represented at the hearing.

C. AGREED CEASE AND DESIST ORDERS

1. Respondent: Louis R. Brockman
Hometown: Dallas
Investigation No.: 06-09-05N
Docket No.: 457-07-1677
Act Violation: 901.451

This matter was scheduled to be heard before the State Office of Administrative Hearings on March 19, 2007. On March 5, 2007, the respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from providing attest services and using reserved terms 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 used the CPA designation although the respondent does not hold a license in Texas.

2. Respondent: Randall Jenkins
Hometown: Austin
Investigation No.: 07-01-06N
Act Violation: 901.451

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from providing attest services and using reserved terms 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 used the CPA designation although the respondent does not hold a license in Texas.

3. Respondent: Preston Wood
Hometown: Pilot Point
Investigation No.: 06-11-07N
Docket No.: 457-07-1709
Act Violations: 901.451 and 901.456

This matter was scheduled to be heard before the State Office of Administrative Hearings on March 21, 2007. On March 5, 2007, the respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from providing attest services and using reserved terms 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 used the CPA designation and performed an attest service although the respondent does not hold a license in Texas.

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 non-compliance 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.

Respondent, Location/Country	Board Date	Respondent, Location/Country	Board Date
Michael Lee Ahart, Dallas, TX	01/25/2007	Jennifer Ann Pollak, Houston, TX	01/25/2007
Natalie Guadalupe Arce, Plano, TX	01/25/2007	Mauricio Pons, Dallas, TX	01/25/2007
Larry Don Ashmore, Broadmeadows, New Zealand	01/25/2007	William Kim Quillin, Danville, CA	01/25/2007
William Donald Ballew, Channelview, TX	01/25/2007	Emily Dawn Randolph, Lantana, TX	01/25/2007
Rebecca Rausheck Barta, Bryan, TX	01/25/2007	Neomal Ratnayeke, San Antonio, TX	03/22/2007
Douglas Michael Blanchard, Houston, TX	01/25/2007	Belinda Gail Reingold, Houston, TX	01/25/2007
Carrie Jane Bond, San Antonio, TX	03/22/2007	Michael Zane Rhyne, Spring, TX	03/22/2007
Connie Lynn Urbanski Bowman, Austin, TX	01/25/2007	Elizabeth Marie Richards, McKinney, TX	01/25/2007
Maryann Brooks, Corpus Christi, TX	01/25/2007	Lonnie Trent Samford, Dallas, TX	01/25/2007
Shelley Ann Burks, Dallas, TX	01/25/2007	Nayda Ivette Savelli, Houston, TX	03/22/2007
Christopher Cummings Cagley, Houston, TX	01/25/2007	Erica Denise Shoto, Grand Prairie, TX	01/25/2007
Scott Alan Caudle, Pearland, TX	01/25/2007	Steven Mitchell Sieker, Dallas, TX	01/25/2007
Chungsing Chen, Taipei, Taiwan, ROC	01/25/2007	Frank Felix Slafka, Jr., Anchorage, AK	01/25/2007
Cathy L. Clare, Dallas, TX	01/25/2007	Stephen Warren Smith, Willis, TX	01/25/2007
Marvin Doyle Coffman, Austin, TX	03/22/2007	Rajan Ramchand Sobhani, Plano, TX	01/25/2007
Gregory Coleman, Houston, TX	01/25/2007	Javier Soto, Laredo, TX	01/25/2007
Julie Christine Crane, Austin, TX	01/25/2007	Evan Patrick Spaulding, Austin, TX	03/22/2007
Gautam C. Daftary, Dallas, TX	03/22/2007	Lalena Anne Stavinoha, College Station, TX	03/22/2007
Apolinario Dalde, Pearland, TX	01/25/2007	Krishnan Subramanian, Cypress, TX	01/25/2007
Jesus De La Cruz, Austin, TX	01/25/2007	Denise Biedermann Suniga, Austin, TX	01/25/2007
Douglas Blaine Esmond, Sugar Land, TX	03/22/2007	Mary Paulette Taylor, Conroe, TX	01/25/2007
Jose Luis Flores, Mission, TX	01/25/2007	Shelia Marguerite Anhalt Templeton, Houston, TX	03/22/2007
Shelly Rustanne Frierson, Cedar Park, TX	03/22/2007	David Mitchell Tyler, Houston, TX	03/22/2007
Kevin Michael Fronk, Missouri City, TX	01/25/2007	Susan B. A. Uhrick, Lewisville, TX	03/22/2007
Maria Aurora Garza, Houston, TX	03/22/2007	Carleton W. Walker, Houston, TX	01/25/2007
Keith A. Green, Helotes, TX	01/25/2007	Walter Elias Whitehead, Houston, TX	01/25/2007
James Frederick Hagemeyer, Katy, TX	01/25/2007	Toni Wilson, Katy, TX	01/25/2007
William Frederick Herzog, Carrollton, TX	01/25/2007	Clinton J. Wofford, Jr., Dallas, TX	01/25/2007
Todd Andrew Hoelzle, Garland, TX	01/25/2007	Carol Zuniga, San Antonio, TX	03/22/2007
Catherine Ann Holland, Coppell, TX	03/22/2007		
Karl Hoover Holtzman, Austin, TX	01/25/2007		
Eric Glenn Johnson, Houston, TX	03/22/2007		
Edwin Kelly Jones, Dallas, TX	01/25/2007		
Melissa Kling, Houston, TX	01/25/2007		
Walter Bonnell Knebel, Livingston, TX	01/25/2007		
David Todd Leboe, Austin, TX	01/25/2007		
John James Liesenfeld, Jr., Columbus, OH	01/25/2007		
Donald John Lindberg, Houston, TX	03/22/2007		
David George Lord, Grapevine, TX	01/25/2007		
Michael John Lucksinger, Burnet, TX	01/25/2007		
Curtis Lee Mackey, College Station, TX	01/25/2007		
Brian Christopher May, Austin, TX	03/22/2007		
Robert Wesley McKee, Coppell, TX	01/25/2007		
Jack Cregg Moss, San Leon, TX	01/25/2007		
Myra Frances Strange Nickell, Arlington, VA	01/25/2007		
Michael Clyde Orlando, Manvel, TX	03/22/2007		
Uel Edwin Pitts, II, Dallas, TX	01/25/2007		

CPA Examination Pass Rates for the January-February 2007 Testing Window			
AUD	BEC	FAR	REG
51.7%	52.5%	51.8%	50.5%

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 Board meeting date. 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.

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
Ali Hasan Alkhaleel, Ocean, NJ	01/25/2007	Michael Burnson Glover, Orlando, FL	01/25/2007
Foy Day Allcorn, Abilene, TX	03/22/2007	Wayne Kenneth Goettsche, Houston, TX	03/22/2007
Marvin Edward Allison, Austin, TX	01/25/2007	Donald M. Goff, Gallatin, TX	01/25/2007
Bryan William Anderson, Austin, TX	01/25/2007	Mariann Marie Golden, El Paso, TX	01/25/2007
George Gilbert Angelo, Beaumont, TX	03/22/2007	Alejandro Gomez, Houston, TX	01/25/2007
Jerry M. Baldwin, Baton Rouge, LA	01/25/2007	Monica Gonzalez, La Porte, TX	03/22/2007
Thomas Eldon Ball, Matthews, NC	01/25/2007	William Henry Hardisty, Horseshoe Bay, TX	03/22/2007
Brian Michael Bartlett, Omaha, NE	01/25/2007	Stephen Neal Harris, Houston, TX	03/22/2007
Clarissa Payao Baugbog, San Francisco, CA	03/22/2007	Jerome Lane Hasselson, Austin, TX	01/25/2007
John Richard Behrman, Tupelo, MS	01/25/2007	Thomas Francis Heaney, Dallas, TX	03/22/2007
Ryan Anthony Benton, South Lake, TX	01/25/2007	Linda Carole Hillman, Midland, TX	03/22/2007
Douglas Anthony Bernard, Houston, TX	01/25/2007	Chalmer Boyce Holder, Jr., Dickinson, TX	03/22/2007
Ashleigh Ann Berry, Irving, TX	01/25/2007	Leonard Krogh Holst, Austin, TX	01/25/2007
Ponie Curtis Black, Albuquerque, NM	01/25/2007	Connie Sue Honeycutt, Maumelle, AR	01/25/2007
William John Blasdell, Houston, TX	01/25/2007	Kristin Zappe Hopper, Kingwood, TX	01/25/2007
Mitchell Glenn Boleware, Ridgeland, MS	01/25/2007	Amy Marie Hudson, Dallas, TX	01/25/2007
Shelton Wylie Boyce, III, Austin, TX	01/25/2007	Brentley Allan Jackson, Wylie, TX	01/25/2007
Patsy Jean Scott Boyd, Jacksonville, TX	01/25/2007	Wallace Clayton Johnson, Dripping Springs, TX	01/25/2007
William Anthony Bracken, Allen, TX	01/25/2007	John Leslie Johnston, Houston, TX	01/25/2007
Doris Marie Whitfield Broussard, Lumberton, TX	03/22/2007	Richard Duane Johnston Houston, TX	01/25/2007
Benjamin Lee Butler, Houston, TX	03/22/2007	Kenneth Kyle Jones, Alba, TX	01/25/2007
Joanne Helen Byrd, Rogers, AR	01/25/2007	Tara Renee Kalsu, Coppel, TX	01/25/2007
Michael Peter Campagna, Briarwood, NY	03/22/2007	Shaun M. Karch, Pflugerville, TX	01/25/2007
Paul Raymond Campo, Irving, TX	01/25/2007	David John Kennedy, Dallas, TX	03/22/2007
Michael Alan Carlson, Brentwood, TN	01/25/2007	Kevin Lee King, Flower Mound, TX	01/25/2007
John William Carr, Hacienda Heights, CA	01/25/2007	Barry Joseph Kulpa, Ladue, MO	03/22/2007
Ming-Hui Chang, Taipei, Taiwan, ROC	01/25/2007	Tara Marie Lagrand, Naples, FL	01/25/2007
Samuel Whitten Chisholm, Lubbock, TX	01/25/2007	Paul Richard Lajoie, Richardson, TX	01/25/2007
Douglas R. Clark, Flower Mound, TX	01/25/2007	James Edward Lawson, Oakdale, CA	01/25/2007
Sarah Elizabeth Colby, Temple, TX	03/22/2007	Sadyeann Strawbridge Lemmond, Dallas, TX	03/22/2007
Donald Wayne Collins, El Toro, CA	01/25/2007	Geok Pang Lim, San Diego, CA	01/25/2007
Brent Clayton Craighead, Kohler, WI	01/25/2007	Janis Kay Little, Charlotte, NC	01/25/2007
William Lucas Crump, Jr., Corpus Christi, TX	01/25/2007	Joselin Rogers Martin, Baltimore, MD	03/22/2007
Omobolanle Yewande Da-Silva, Austin, TX	01/25/2007	Ida Miramar Mauricio, San Antonio, TX	03/22/2007
Darnella Antonia Schoenewald Delisse, Beeville, TX	01/25/2007	Frank Andrews Mayne, El Paso, TX	01/25/2007
Charlie John Doerr, III, San Antonio, TX	01/25/2007	Laurie Beth Mays, Leonard, TX	01/25/2007
Carol Jean Donnelly, Houston, TX	03/22/2007	Larry Dan McLain, Wilson, OK	03/22/2007
Sue England, London, Ontario, Canada	01/25/2007	Michael Ryan McMinn, Harlingen, TX	01/25/2007
Belinda Jean Scott Fagin, Kingwood, TX	03/22/2007	Everett Kinne Melby, El Paso, TX	03/22/2007
Iranola Henry Fatusin, Houston, TX	01/25/2007	Bradley Allen Meyer, Austin, TX	01/25/2007
Ernest Lloyd Ferreira, Fort Worth, TX	01/25/2007	David Hershel Meyers, Lubbock, TX	01/25/2007
Christopher Firra, Mesquite, TX	01/25/2007	Nesbitt Quinlan Miller, Hickory, NC	03/22/2007
Laura Floyd, Austin, TX	01/25/2007	Kevin Scott Morgan, Houston, TX	01/25/2007
Debra Kay Ford, Tyler, TX	01/25/2007	Christine Moritz, Thornton, CO	01/25/2007
Deborah Ann Sanders Fowler, Odessa, TX	01/25/2007	Meredith Layne Moses, Tacoma, WA	03/22/2007
Sidney Grady Fullerton, Chapel Hill, NC	03/22/2007	Henry Edward Mueggenborg, Rockdale, TX	03/22/2007
Mary Ellen Osborne Gallardo, Huntington Beach, CA	01/25/2007	Bill Joe Neal, San Antonio, TX	01/25/2007
James Wendell Gilliam, Irving, TX	01/25/2007	Matha Harris Nelson, Dallas, TX	01/25/2007

ENFORCEMENT ACTIONS

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
Charles Neal Neunhoffer II, Plano, TX	01/25/2007	Robert Steven Scolnick, Chicago, IL	01/25/2007
Bradley Dean Newman, Arlington, TX	01/25/2007	Colleen Rae Scott, Burseson, TX	01/25/2007
Richard Garland Nichols, Harlingen, TX	03/22/2007	Michael Anthony Scudiero, Carrollton, TX	01/25/2007
Jason Charles Norman, Plano, TX	01/25/2007	Shana Lea Sewalt, Fort Worth, TX	01/25/2007
Loren Rosalin Norquist, Houston, TX	03/22/2007	Jim Cook Sheffield, Houston, TX	01/25/2007
Kerry Janelle Nunley, Tulsa, OK	01/25/2007	Christopher Dale Simpson, New York, NY	03/22/2007
Robert Edwin Nurczynski, Kingwood, TX	03/22/2007	Charles Felix Stanley, Orange, TX	01/25/2007
Jamie Olis, San Antonio, TX	01/25/2007	Robert Lee Stinson, New York, NY	01/25/2007
Alfredo Ortiz, Castle Hills, TX	03/22/2007	Yanhua Su, San Antonio, TX	01/25/2007
Todd Alan Overbergen, Houston, TX	01/25/2007	Dennis D. Sucec, Houston, TX	03/22/2007
Larry James Patrick, Houston, TX	01/25/2007	Charles Wayne Teagarden, Fort Worth, TX	03/22/2007
Harry Ray Patterson, Johnson City, TN	01/25/2007	Shawn Eileen Thornsberry, Redmond, WA	01/25/2007
Valerie Anne Payne, Katy, TX	01/25/2007	Robert Marion Toole, Dallas, TX	01/25/2007
Chien-Sheng Peng, Sugar Land, TX	01/25/2007	Terrance Turner, Atlanta, GA	01/25/2007
Lynn Petersen, Dallas, TX	01/25/2007	Debra Kay Davis Ver Ploeg, The Woodlands, TX	03/22/2007
Keith Alan Ponds, Houston, TX	01/25/2007	Stacy Voskamp, Grapevine, TX	01/25/2007
Michael Craig Prothro, Houston, TX	01/25/2007	John Burton Vreeland, Chandler, TX	01/25/2007
Leo Patrick Purcell, Sr., Humble, TX	01/25/2007	Ming-Jiuan Wang, Taipei, Taiwan, ROC	03/22/2007
Monte Grandon Ranshaw, Tomball, TX	01/25/2007	John Douglas Ward, Canton, MI	01/25/2007
Andrea Rasla, Irvine, CA	03/22/2007	Lee Davis Webster, Dallas, TX	01/25/2007
Randal L. Reeves, Fayette, AR	03/22/2007	James Alfred Wheeler, Jr., Austin, TX	01/25/2007
James Richard Reis, Dallas, TX	01/25/2007	William Marley Wheeler, Carrollton, TX	01/25/2007
Louis Ray Richards, Jr., Dallas, TX	01/25/2007	Paul Raymond Whitford, Arlington, TX	03/22/2007
Frank Edward Robbins, Houston, TX	01/25/2007	Thomas Lee Wilkerson, Midland, TX	01/25/2007
James Milam Roberts, Longview, TX	03/22/2007	Gary Lewis Williams, Grapevine, TX	03/22/2007
Daniel Herbert Robinson, Oakland Park, FL	01/25/2007	John Kent Williams, Jr., La Grange, KY	01/25/2007
Martha Milam Rodgers, Parker, CO	03/22/2007	Amy Leigh Wilson, San Antonio, TX	03/22/2007
Bruce Wayne Runyan, Tyler, TX	01/25/2007	Denise Lynn Woods, Houston, TX	01/25/2007
Duane Jeffrey Russell, Dallas, TX	01/25/2007	Carol Ann Bradford Wright, Austin, TX	03/22/2007
Trenton James Scheibe, Houston, TX	01/25/2007	Huan Wu, Palo Alto, CA	01/25/2007
Sandra Kay Schroeder, Colorado Springs, CO	01/25/2007	Timotheus Tienan Yau, Milpitas, CA	01/25/2007
Sandra Jean Schultz, Houston, TX	01/25/2007	Michael David Young, Killington, VT	01/25/2007
Lester Frank Scoles, Jr., Atlanta, GA	01/25/2007		

Moving??



Be sure to let us know.

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, Suite 3-900
Austin, TX 78701**

Peer Assistance Program Is Just a Phone Call Away

The abuse of alcohol and other substances is a disease that can have serious and widespread consequences for its victims and for those around them. And it can kill a career.

CPAs, exam candidates, and accounting students who may be dealing with abuse issues, or with any of the mental health concerns that often result, have a ready source of help in the Accountants Confidential Assistance Network (ACAN; formerly the Concerned CPA Network).

Mandated under the Texas Health and Safety Code, the program has been endorsed by the Board and is administered by the Texas Society of CPAs, although you do not have to be a Society member to use these services. The program is funded by the TSBPA, the TSCPA, and tax-deductible charitable contributions. Recent additional funding and increased commitment from the Board and the Society have allowed expansion of the program to better serve its public.

By law, all of the program's communications and records are confidential, and staff and volunteers are prohibited from reporting or releasing any information to the Board in disciplinary matters without the CPA's permission.

"We are hopeful that increasing awareness of this program will allow CPAs, students, and exam candidates to recognize the need for help before substance abuse has negatively impacted them, their families, or their careers," said William Treacy, Board executive director. "That is why the Board is giving the program its full support."

CPAs are required to self-report DWIs when they renew their licenses each year. Although it recognizes that not everyone with a DWI has an abuse problem, the Board has been proactive in sending information about the program to those reporting DWIs in the hope that licensees will seek help if they need it. "It is our responsibility to protect the public," says Treacy, "and if a CPA gets needed help in the process, we have benefited in two ways."

Know the Warning Signs of Alcohol and Substance Abuse

- Do you make plans to "control" your drinking?
- Once you start drinking, do you "change your mind" and drink more or longer than planned?
- Are you willing to jeopardize your career in order to take illegal drugs?
- Do you drink specifically for the purpose of becoming intoxicated?
- Do you become restless, irritable or discontent when abstaining from alcohol and other drugs?
- Have you lost interest in the hobbies and activities you used to enjoy?
- Do you drive under the influence?
- Do you miss appointments, show up late, or call in sick because of drinking or other drugs?
- Are you angry or upset with others for causing professional or personal problems in your life?
- Do you drink or use drugs alone?
- Have you been unable to cut down or quit?
- Do you avoid important professional, family, or social activities?
- Is it taking more for you to become intoxicated?
- Do you ever have a drink in the morning?
- Are you searching for reasons to answer "no" to these questions?

If you think that you or someone you know can benefit from this program, please make a call to the program hotline: 1-866-766-2226.

With the recent hiring of Ken Laney as program director, ACAN now provides 24 hour a day/7 day a week access to its helpline: 1-866-766-2226. In the past the helpline was answered by a machine, and there was sometimes a delay in returning phone calls. Now the helpline is answered around the clock, and callers get more immediate assistance.

Laney, who is a CPA as well as a licensed attorney, knows first-hand how difficult it can be to reach out for help. He says he's very grateful that a CPA in the peer assistance program was there to help him put an end to substance abuse in his own life (he's been sober for 12 years). Laney says that staying sober was one of the few things in life he could never have done without help from someone he could identify with. His new role, he believes, is his way of giving back for the help he received a dozen years ago.

Since taking the program director position, Laney has been visiting treatment facilities, making and attending presentations, and developing materials. Because half of the calls to the hotline are from accounting students, the program will begin a university outreach effort in the third quarter of 2007.

Because social use of alcohol and drugs begins at an early age in this society, abusive patterns may be well established in one's youth and exacerbated by the stresses of everyday life, making it easy to cross the line into abuse. Along with the direct effects of substance abuse, individuals often need help with depression, anxiety or other emotional disorders. Volunteers are trained to make referrals to resources in all these areas.

The program operates under the belief that CPAs can best understand other CPAs, and recovering CPAs can best understand other CPAs who are in or can benefit from an assistance program. Thus, the peer assistance program uses volunteers who

are recovering CPAs themselves, but as the program grows, so does the need for volunteers. If you are a CPA in recovery and willing to help others find the resources they need, please call the hotline and volunteers. Volunteers are needed across the state.

**Sponsors Successfully Completing Review
(since last publication, February 2007)**

Licensees should check the Board website, www.tsbpa.state.tx.us, for registered sponsors before signing up for CPE.

Sponsor Name	Date of next review
Alvarez & Marsal	04/01/2009 - 03/31/2010
American Center for Continuing Professional Ed	10/01/2008 - 09/30/2009
Axley & Rode	02/01/2009 - 01/31/2010
Birdwell Quinn & Co PC	01/01/2009 - 12/31/2009
Burchell Denson & Morrison PC	03/01/2009 - 02/28/2010
Chief Financial Officers Assoc of the Tx Council	04/01/2009 - 03/31/2010
Donald W Kimball, CPA, PC	01/01/2009 - 12/31/2009
DR Horton, Inc	10/01/2008 - 09/30/2009
FUNCPE	03/01/2009 - 02/28/2010
Greater Dallas Chamber of Commerce	09/01/2008 - 08/31/2009
Guinn Smith & Company Inc	11/01/2008 - 10/31/2009
Houston CPA Society/Hou TSCPA Foundation	11/01/2008 - 10/31/2009
InterRel Consulting	10/01/2008 - 09/30/2009
Interstate Batteries	02/01/2009 - 01/31/2010
Lawrence R Jones Jr	02/01/2009 - 01/31/2010
Lee/Cary/Chanslor Group	02/01/2009 - 01/31/2010
McAfee	03/01/2009 - 02/28/2010
Mir Fox & Rodriguez PC	05/01/2009 - 04/30/2010
Null Lairson PC	07/01/2009 - 06/30/2010
Pena Briones & Co	03/01/2009 - 02/28/2010
Planning Works	10/01/2008 - 09/30/2009
Scott & White Memorial Hospital	12/01/2008 - 11/30/2009
STMicroElectronics Inc	02/01/2009 - 01/31/2010
Truss Leadership	04/01/2009 - 03/31/2010
Valero Energy Corporation	02/01/2009 - 01/31/2010
Waste Management Inc	02/01/2009 - 01/31/2010
Whitley Penn	08/01/2008 - 07/31/2009
Whitney Smith Company	01/01/2009 - 12/31/2009

Note: Breedlove & Co., PC has successfully completed the review process; however, their registration has subsequently expired and therefore does not appear on the Board's website as an approved sponsor.

**VOLUNTEERS
NEEDED**

ACAN, the Accountants Confidential Assistance Network, needs volunteers across the state to help other CPAs, candidates, and accounting students who may need assistance in dealing with substance abuse or mental health issues. If you are a CPA in recovery and are interested in volunteering, call Ken Laney, program director, at 1-866-766-2226.



**TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY**

333 Guadalupe
Tower 3, Suite 900
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Accountants Confidential Assistance Network



CONFIDENTIAL

Help When You Need It—
Phone Answered 24 Hours a Day,
7 Days a Week

**1-866-
766-2226**

Assistance for CPAs, exam candidates,
and accounting students with alcohol or
drug dependency problems
or mental health issues.

Sponsored by the TSCPA and
Endorsed by the Board

LEGAL NOTICE: The identity and communications and fact of membership of anyone attending this group are confidential and protected under penalty of law under *Chapter 467* of the *Texas Health and Safety Code*.

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