NOVEMBER 2007

**VDL. 93** 

## TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

### Perry Appoints Baker Presiding Officer, Names Three New Members to Board



Gov. Rick Perry has reappointed J. Coalter Baker, CPA, of Austin to the Board for a full six-year term and named him presiding officer to succeed Melanie Thompson, CPA, whose term expired. He also reappointed John Steinberg of Marion to a full term as a public member and named three new board members, A. Carlos Barrera, CPA, of Brownsville, David L. King, CPA, of San Antonio, and Catherine Rodewald of Dallas.

Baker, Barrera, King, and Steinberg will serve through January 31, 2013. Rodewald, who is completing the unexpired term of Paula Mendoza, will serve through January 31, 2011.

Coalter Baker has been active in committee work during his five years on the Board and served as assistant presiding officer. He is owner of the firm of J. Coalter Baker, CPA/PFS, and active in the AICPA and NASBA as well as various nonprofit boards in Austin. He has also lectured at the McCombs School of Business at UT Austin, of which

he is a graduate. Mr. Baker's many contributions to the Board have included chairing the Rules, CPE, and Behavioral Enforcement committees, as well as four Board task forces.

Carlos Barrera, below left, holds a bachelor's degree from the University of Texas at Austin and master's from UT San Antonio. A partner of Long Chilton, LLP, he is active in the AICPA, TSCPA, and the Associa-

tion of Certified Fraud Examiners. He is a past president of the Brownsville Economic Development Corporation and Valley Zoological Association and has served on the boards of numerous nonprofit agencies in his community.

David King, center, earned a bachelor's degree from the University of Texas and is an audit partner of Ernst & Young, LLP. He is Vice Chair/







Finance of the World Affairs Council of San Antonio and past chair of the University of the Incarnate Word Business Advisory Committee. He is active in both the AICPA and TSCPA and has served public and privately owned companies in various industries, including construction, health sciences, manufacturing, and consumer products.

An honor graduate of Norwood University, Catherine Rodewald is managing director of Prudential Mortgage Capital Company in Dallas, where she is responsible for the servicing and asset management opera-

### ALSO IN THIS ISSUE

- **CPE SPONSOR** REVIEW
- 3.6 ENFORCEMENT **ACTIONS**
- PRACTICE PRIVILEGE **E**STABLISHED

## CPE Sponsors Successfully Completing Review (since August 2007 Board Report)

Sponsor #	Sponsor Name	Date of next review	Status*
009444	360 training.com, inc.	10/01/2009 - 09/30/2010	A
000211	Accounting Education Associates	11/01/2009 - 10/31/2010	A
008787	APEX CPE	10/01/2009 - 09/30/2010	A
009247	Argonaut Group, Inc.	11/01/2009 - 10/31/2010	A
005697	Atmos Energy Corporation	08/01/2009 - 07/31/2010	A
002598	Baker Hughes Incorporated	12/01/2009 - 11/30/2010	A
005839	BHP Billiton Petroleum (Americas), Inc.	10/01/2009 - 09/30/2010	A
009357	Bonnie S. Mobley	11/01/2009 - 10/31/2010	A
003138	Booher Consultants, Inc.	09/01/2009 - 08/31/2010	A
009448	Capital CDC	11/01/2009 - 10/31/2010	A
009457	Carolyn M Marshall, CPA	12/01/2009 - 11/30/2010	A
001322	CF & Co. LLP	01/01/2009 - 12/31/2009	A
001322	CGI-AMS	11/01/2009 - 10/31/2010	A
003403	Cingular Wireless (ATT)	09/01/2009 - 08/31/2010	A
005774	Clarke American Checks, Inc.	09/01/2009 - 08/31/2010	A
007833	Comfort Systems USA, Inc.	12/01/2009 - 11/30/2010	A
008233	ConfidentVision	12/01/2009 - 11/30/2010	A
006675	Crescent Real Estate Equities	11/01/2009 - 10/31/2010	A
007057	Enertia Software	10/01/2009 - 09/30/2010	A
009443	Foundation Communities	10/01/2009 - 09/30/2010	A
009392	Gordon & Rees, LLP	04/01/2009 - 03/31/2010	E
001073	Grant Thornton, LLP	10/01/2009 - 09/30/2010	A
006986	H. D. Hoelscher & Co, PC	08/01/2009 - 07/31/2010	Α
000256	Hart, Silva and Company	12/01/2009 - 11/30/2010	A
005178	HCC Insurance Holdings, Inc.	06/01/2009 - 05/31/2010	E
009245	Helin Donovan Trubee & Wilkinson, LLP	11/01/2009 - 10/31/2010	Α
009347	Huntsman, LLC	10/01/2009 - 09/30/2010	A
000096	Ingram, Wallis & Company, PC	11/01/2009 - 10/31/2010	A
007938	Jefferson Wells International	08/01/2009 - 07/31/2010	A
002481	Lain Faulkner & Co., PC	10/01/2009 - 09/30/2010	A
003758	Leon & Partners, LLP	11/01/2009 - 10/31/2010	A
000244	McKinnon Wootton & Associates, LLC	12/01/2009 - 11/30/2010	A
007286	Methodist Healthcare System	05/01/2009 - 04/30/2010	Α
001110	Mouser & Young, CPAs	11/01/2009 - 10/31/2010	A
008993	O'Connor & Associates	08/01/2009 - 07/31/2010	A
007486	Odyssey Onesource, Inc.	10/01/2009 - 09/30/2010	A
000222	Pannell Kerr Forster of Texas, PC	11/01/2009 - 10/31/2010	A
008768	Pate and Appleby, LLP	09/01/2009 - 08/31/2010	A
009360	Payne Smith & Jones, PC	11/01/2009 - 10/31/2010	A
009300	PKF Witt Mares, PLC	02/01/2009 - 01/31/2010	A
000827	Professional Development Institute	11/01/2009 - 10/31/2010	A
000124	-		A
	Propensity Ltd.	10/01/2009 - 09/30/2010	
009027	Samco Capital Markets	10/01/2009 - 09/30/2010	A
005208	Sara S. Jacobson BP America, Inc.	07/01/2009 - 06/30/2010	A
000085	Sprouse & Anderson, LLP	11/01/2009 - 10/31/2010	A
009440	Stone Turn Group	10/01/2009 - 09/30/2010	A
009523	TASSCUBO	08/01/2009 - 07/31/2010	E
000139	Texas Extension Education Foundation, Inc.		A
007799	The Legacy Group, Inc.	11/01/2009 - 10/31/2010	A
007462	Turnage & Company, PC	10/01/2009 - 09/30/2010	Α
005719	Wolfepak, Inc.	08/01/2009 - 07/31/2010	A
007492	XTO Energy, Inc.	11/01/2009 - 10/31/2010	A
*Status			

### \*Status

### TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

333 Guadalupe Tower 3, Suite 900 Austin, Texas 78701-3900

Board Members
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Presiding Officer

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JAMES W. POLLARD
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WILLIAM TREACY

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### EDITOR

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A = Registration is currently active.

 $E = Registration \ is \ currently \ expired. \\$ 

## AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD SEPTEMBER 20, 2007

### **BEC**

**Respondent:** Lisa Baker Canterberry

Hometown: Richardson Investigation No.: 07-05-23L Certificate No.: 047653

**Rules Violations:** 501.90(4) and 501.90(5)

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 \$474.94 in administrative costs within 30 days of the date the Board ratified the order.

On May 11, 1993, the respondent pleaded nolo contendere to reckless driving, a misdemeanor offense. The respondent was assessed \$303 in fines and court costs and placed on probation for six months. On April 18, 1998, the respondent was arrested for evading arrest, a Class A misdemeanor, and driving while intoxicated, a Class B misdemeanor. On September 22, 2006, the respondent pleaded guilty to driving while intoxicated with a child under 15 years of age, a state jail felony offense. The respondent was assessed \$1,356 in fines and court costs, ordered to complete 300 hours of community service, and placed on deferred adjudication supervision for five years. On January 11, 2007, the respondent pleaded nolo contendere to obstruction of a passageway, a Class B misdemeanor. The respondent was assessed \$250 in fines and court costs, ordered to complete 24 hours of community service, and placed on community supervision for one year.

### **TSRI**

Respondent: Clete David Madden

Hometown: Plano
Investigation No.: 06-05-07L
Certificate No.: 034151
Rules Violation: 501.90(7)

Act Violations: 901.502(6) and 901.502(9)

The respondent entered into an Agreed Consent Order (ACO) with the Board whereby the respondent's certificate was revoked and his certificate surrendered in lieu of further disciplinary proceedings. The respondent was ordered to pay \$706.83 in administrative costs within 30 days of the date the Board ratified this order. Within 30 days of the Board Order, the respondent must return the original certificate to the Board's Enforcement Division. The respondent may not apply for reinstatement sooner than one year after the Board ratified the ACO. If the respondent's application for reinstatement is granted, then prior to resuming practice, the respondent must be current with continuing professional education.

The Securities and Exchange Commission (SEC) instituted an administrative proceeding, file number 3-12252, against the

respondent, the result of which was an SEC order that prohibits the respondent from appearing or practicing before the SEC as an accountant. In anticipation of the institution of the SEC proceedings, the respondent submitted an Offer of Settlement, which the SEC accepted. Without admitting or denying the findings of the SEC, except as to the SEC's jurisdiction over him and the subject of the proceedings, the respondent consented to the entry of the Order Instituting Public Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions.

### **TSRII**

Respondent: Mark Abide
Hometown: Richardson
Investigation No.: 06-10-25L
License No.: 061174

Rules Violations: 501.53(b), 501.73(a), 501.90(2), and 501.90(7) Act Violations: 901.502(2)(A), 901.502(6), 901.502(9), and

901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked. The respondent was ordered to pay \$8,000 in administrative penalties and \$273.55 in administrative costs within 90 days of the date the Board ratified the order.

The respondent was Director of Property Accounting at his employer from January 2000 to March 2003. The respondent made, and directed others to make, improper accounting entries into his employer's depreciable asset accounts in order to conceal improperly capitalized expenses. The respondent allegedly sold 6,728 shares of his employer's stock (which was 99% of his holdings) while carrying out the fraud, allowing him to avoid nearly \$58,000 in losses. The Securities and Exchange Commission (SEC) suspended the respondent from practicing or appearing before the SEC as an accountant for at least five years. In addition, the respondent is enjoined from future violations of the Securities and Exchange Act of 1934 and rules promulgated thereunder.

### B. AGREED CEASE AND DESIST ORDERS

Respondent: William Elsom, Esq.

Hometown: Houston Investigation No.: 07-05-09N

**Act Violations:** 901.451 and 901.453

On June 29, 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/or using reserved terms until or unless the respondent complies with the registration and licensing provisions of the *Act*, and until or unless the

#### ENFORCEMENT ACTIONS

respondent has obtained a certificate and license to practice public accountancy in the State of Texas.

The respondent assumed or used the abbreviation "CPA" without actually holding a certificate or license to engage in the lawful practice of public accountancy in the State of Texas.

Respondent: Jesse Lopez Hometown: Edinburg Investigation No.: 07-08-01N

**Act Violations:** 901.451 and 901.456

On August 20, 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 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 represented himself as a public accountant and performed an attest service although the respondent does not hold a license in Texas.

Respondent: Mauricio Monsalve D/B/AAABT-Monsalve

Accounting & Tax

Hometown: San Antonio Investigation No.: 07-04-40N

**Act Violations:** 901.451 and 901.453

On July 24, 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/or 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 certificate and license to practice public accountancy in the State of Texas.

The respondent advertised "accounting" services although the respondent does not hold a certificate or a license in Texas. Respondent: Marcus Saenz Hometown: El Paso Investigation No.: 07-06-04N

Act Violations: 901.451 and 901.453

On July 19, 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/or 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 certificate and license to practice public accountancy in the State of Texas.

The respondent represented himself as a "Certified Public Accountant" in documents he filed on behalf of two people with the Internal Revenue Service of the United States Department of Treasury without actually holding a certificate to engage in the lawful practice of public accountancy in the State of Texas.

Respondent: Shirley Shaddock D/B/A Brazosport

**Accounting Service** 

Hometown: San Antonio Investigation No.: 07-04-38N

**Act Violations:** 901.451 and 901.453

On June 20, 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/or 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 certificate and license to practice public accountancy in the State of Texas.

The respondent advertised "accounting" services although the respondent does not hold a certificate or license in Texas.

## **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, Twr 3, Ste 900
   Austin, TX 78701



# Practice Privilege Increases Mobility for CPAs Licensed in Other States

Legislation that took effect September 1 facilitates mobility for CPAs licensed in other jurisdictions to temporarily practice in Texas without a Texas license. CPAs who qualify for the "practice privilege" allowed under Section 901.462 of the *Public Accountancy Act* are no longer required to provide notice or to pay a fee prior to practicing in Texas in person or by mail, telephone, or other electronic means.

An out-of-state CPA who intends to prepare a financial statement in accordance with Statements on Auditing Standards or Standards for Attestation Engagements, or an engagement in accordance with standards of the Public Accounting Oversight Board is, however, required to perform the service through a firm licensed in Texas.

The Board has provided checklists on its homepage, <u>www.tsbpa.state.tx.us</u>, to help CPAs licensed in other jurisdictions determine if they meet the criteria for practicing in Texas under the practice privilege provided by these new provisions of the *Act*.

The out-of-state CPA, when practicing under the practice privilege, is subject to the disciplinary authority of the Board and must comply with the *Public Accountancy Act* and the *Rules* of the Board. The CPA may not use the practice privilege if he does not maintain his license in his home state. Finally, as a condition of the practice privilege, the CPA's home state is where the Board mails all notices for purposes of Board proceedings.









## San Antonio Accountant Celebrates 100th Birthday

Public Accountant **Alma Glenn Helm** of San Antonio turned 100 on September 27, 2007. She received certificate no. 2786 on June 3, 1945, and has maintained her license ever since. She is retired.

### **Board Members**

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tions associated with the company's commercial real estate loan portfolios, as well as technology strategy and business systems. She previously served on the Board during 2001-2002. Ms. Rodewald is active in the International Women's Forum and Executive Women's Roundtable of the Greater Dallas Chamber of Commerce.

John Steinberg is director of Safety and Security at Little Caesars of San Antonio Inc. He is chair of the South Texas Safety Council and former chair of the Greater San Antonio Society for Industry Security. He holds a bachelor's degree from Northern Michigan University and a master's degree from Central Michigan University.

The Texas Society of CPAs, in cooperation with theTexas State Board of Public Accountancy, has installed a new exhibit in the lobby of Austin's Wm. P. Hobby State Office Building, which houses Board offices. Using a series of light boxes, the exhibit traces the history of public accountancy in Texas through the voices of contemporary and historic storytellers and displays examples of the changing tools of the profession.

### **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 cited. 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 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
Mark Jeffery Alexander, Irving, TX	07/19/2007	Timothy A. Kurpiewski, Dripping Springs, TX	09/20/2007
Robert Cornelius Appel, Jr., Houston, TX	07/19/2007	Cynthia Kay Lindsey, Leander, TX	07/19/2007
Mark Eugene Bennett, Lake Dallas, TX	09/20/2007	Mark Ellis Lindsey, Houston, TX	09/20/2007
Terry Wayne Bessire, El Paso, TX	07/19/2007	James Vincent Liska, Seattle, WA	07/19/2007
Larry N. Bland, Jr., Dallas, TX	07/19/2007	Michael Dean Martin, Dallas, TX	07/19/2007
Cynthia Ann Bradley, Conroe, TX	09/20/2007	Rickey Wayne Martin, Midland, TX	07/19/2007
James Nicholas Burford, Las Vegas, NV	07/19/2007	Woods Lawson Mathews, Corpus Christi, TX	09/20/2007
Laura Burke, Sugar Land, TX	09/20/2007	Robert Lynn McCarroll, Fort Worth, TX	07/19/2007
Alida Kay Butler, Garland, TX	09/20/2007	Gary Dean Miller, Plano, TX	09/20/2007
Stephen Odell Coffman, Prosper, TX	09/20/2007	Scott Joseph Naizer, Austin, TX	09/20/2007
John Walter Creecy, II, Dallas, TX	09/20/2007	James Brandon Neff, Kingwood, TX	07/19/2007
Benjamin H. Dai, Dallas, TX	07/19/2007	Harold Eugene Newell, Fort Worth, TX	09/20/2007
Michael Roger Dawson, Sugar Land, TX	07/19/2007	James Laren Patterson, Spring, TX	07/19/2007
Glennon Mark Dillon, Shepherd, TX	09/20/2007	Bernard Samuel Reingold, Houston, TX	07/19/2007
Jerelyn Rosamond Eagan, Den Haag, Netherlands	07/19/2007	Gregory M. Rickert, Boerne, TX	07/19/2007
Deborah Marie Gadin, Houston, TX	07/19/2007	Paul Alan Rubin, Cedar Park, TX	09/20/2007
Anna Marie Gonzales, Austin, TX	09/20/2007	Philip Joe Schubert, Abilene, TX	07/19/2007
Pamela Joan Gorrell, Tampa, FL	09/20/2007	Curtis Matthew Shields, Carlsbad, CA	07/19/2007
Jay Bryan Goss, Bryan, TX	07/19/2007	Helena Marie Speer, Waco, TX	09/20/2007
Tammy Knoll Harwood, San Antonio, TX	09/20/2007	Andrew Brooks Stephens, The Woodlands, TX	07/19/2007
Atwood David Hines, Longview, TX	07/19/2007	George Schmucker Stephens, Austin, TX	07/19/2007
Brandy Murrow Hoopaugh, Austin, TX	09/20/2007	Tommy Ray Stewart, San Antonio, TX	07/19/2007
Paul Darrin Hopper, Murphy, TX	09/20/2007	Zachary Roman Thomas, Dallas, TX	09/20/2007
James Jackson Jacobs, Houston, TX	09/20/2007	Michael Louis Verucchi, Dallas, TX	07/19/2007
Randy Gene Johnson, Kaufman, TX	07/19/2007	David Glenn Williams, Houston, TX	09/20/2007
Virgil Lee Kiser, Jr., Austin, TX	07/19/2007	Michael Edward Williams, Houston, TX	07/19/2007
Jonathan David Klein, Austin, TX	09/20/2007	Gwendolyn Irma Peet Wilson, Houston, TX	09/20/2007
Janice Greener Knight, Cypress, TX	09/20/2007	Eric Henry Wojner, The Woodlands, TX	07/19/2007

### THREE-YEAR DELINOUENT ACTIONS

The respondents listed below violated 901.502(4) and 901.502(11) 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	<b>Board Date</b>	Respondent, Location / Country	<b>Board Date</b>
Frank Edward Angelle, Cypress, TX	09/20/2007	Leslie Parrish Boudreaux, Lafayette, CA	09/20/2007
Carlos Julio Arena, New York, NY	09/20/2007	Charles Wadsworth Branch, Dallas, TX	09/20/2007
John Alexander Bailey, Brussels, Belgium	07/19/2007	Kawana Brown, Chicago, IL	07/19/2007
Catherine Anne Berdis, Highland Village, TX	07/19/2007	Rose Dial Brown, Nacagdoches, TX	09/20/2007
John Christian Betke, Louisville, CO	09/20/2007	John Austin Burger, Santa Fe, NM	07/19/2007
Scott W. Bolding, Austin, TX	09/20/2007	Paul Edward Cannon, II, Alabaster, AL	09/20/2007
Scott Lee Bordo, Eagan, MN	09/20/2007	Michelle Chamberlain, Lake Jackson, TX	07/19/2007

### **ENFORCEMENT ACTIONS**

Respondent, Location / Country	Board Date	Respondent, Location / Country	<b>Board Date</b>
Tsai-Yuan Chen, Edmond, OK	07/19/2007	John Mormino, Kingwood, TX	07/19/2007
Pattie Martin Clark, Cypress, TX	07/19/2007	Joan Margaret Morris, Frisco, TX	09/20/2007
A. Lewis Cox, Arlington, TX	07/19/2007	Jeanne Kaye Necaise, Houston, TX	09/20/2007
Leigh Hale Spragins Crews, Dallas, TX	09/20/2007	Forrest Wayne Oakes, Corpus Christi, TX	09/20/2007
Tomi Sue Cunningham, Auburn, CA	07/19/2007	William R. Orr, Houston, TX	07/19/2007
Holly Perdue Davis, Houston, TX	07/19/2007	Alyce Maria Rygiel Payne, Addison, TX	07/19/2007
Felix Jehl Dawson, Baltimore, MD	07/19/2007	Robert Ivan Pender, Jr., Mountain View, CA	09/20/2007
Robert Lee Duke, Arlington, TX	07/19/2007	Todd James Perry, Duvall, WA	09/20/2007
Robert Clifford Duncan, Granite Bay, CA	09/20/2007	Amy Pinner, Garland, TX	09/20/2007
James Ronald Dupre, Houston, TX	09/20/2007	Scott Stacey Raine, Dallas, TX	09/20/2007
Douglas Eugene Farrow, Rockwall, TX	09/20/2007	Roberto Rodriguez, Jr., Mcallen, TX	09/20/2007
Alan Mark Feinsilber, Houston, TX	09/20/2007	Rebecca Shawn Rosier, New Braunfels, TX	09/20/2007
Malcolm Forest Gaskin, Lincoln, NE	09/20/2007	Gregory Laroy Rufus, Dallas, TX	09/20/2007
William Frederick Gehring, Dallas, TX	07/19/2007	Jeanne Ellen Saunders, Allentown, PA	07/19/2007
Jennifer Lettie Hinze, Dallas, TX	09/20/2007	Virginia Schoffer, Bozeman, MT	09/20/2007
Marianne Elida Rogstad Howard, Kennewick, WA	09/20/2007	Susan Michelle Schwartz, Plano, TX	07/19/2007
Cheri Lynn Hudspith, Huntington Beach, CA	09/20/2007	Elroy Henry Seefeldt, San Antonio, TX	07/19/2007
Sarah Marie Jacob, Frisco, TX	09/20/2007	Rebecca L. Sellers, New Orleans, LA	07/19/2007
Jennifer Leigh Brown James, Charlotte, NC	09/20/2007	Paul Riley Shinabarger, Pearland, TX	09/20/2007
William Janks, II, Dallas, TX	09/20/2007	Jerry L. Sims, Jr., Coppell, TX	07/19/2007
Joseph Earl Johnson, Houston, TX	09/20/2007	Donald Raymond Skotty, Colorado Springs, CO	07/19/2007
Anthea Jaynel Jones, Carrollton, TX	09/20/2007	Donald Wistor Smith, Houston, TX	07/19/2007
Joshua Nyman Kahn, El Paso, TX	09/20/2007	Gail Lynnette Smith, Durango. CO	07/19/2007
Thomas Eugene Kesterson, Maud, TX	09/20/2007	Stacey A. Sprinkle, Highland Ranch, CO	09/20/2007
Jane Ann Kingston, Milwaukie, OK	07/19/2007	William Thomas Stevens, Santa Monica, CA	09/20/2007
Trang P. Krieger, Dallas, TX	07/19/2007	Linda Susan Stinson, Houston, TX	09/20/2007
Thomas John Kwentus, Fort Worth, TX	07/19/2007	Robbie Lee Taube, Houston, TX	09/20/2007
Lauren Virginia Cannon Larue, Dallas, TX	07/19/2007	Christopher L. Thomas, McKinney, TX	09/20/2007
Christine K. Lee, Kingwood, TX	09/20/2007	Lacey Michelle Mann Thorne, Aledo, TX	07/19/2007
Joseph Charles Lemire, New Orleans, LA	09/20/2007	John Tillman Trotter, Houston, TX	09/20/2007
Edmund Lesage, Jr., Houston, TX	09/20/2007	John Charles Tubbs, Santa Fe, NM	07/19/2007
Rhonda M. Lewis, League City, TX	07/19/2007	John Edwin Van Zant, McKinney, TX	09/20/2007
Punch B. Lui, Markham, Canada	09/20/2007	Margareta Ann Vasquez, San Antonio, TX	09/20/2007
Maureen Stolle Mauldin, Longview, TX	07/19/2007	Paul Gilbert Veale, McAllen, TX	09/20/2007
Sheri Rae McBroom, Arlington, TX	09/20/2007	William Fred Waechter, New Braunfels, TX	09/20/2007
Woodrow Temple McMinn, Irving, TX	09/20/2007	Jeffrey Lane Walker, Jackson, MS	09/20/2007
Jerry Weldon McNeely, Houston, TX	07/19/2007	Bridget Ann Walstrom, Seattle, WA	09/20/2007
Deborah Jan McWhorter, Greenfield, IN	09/20/2007	Susan Raymond White, Brentwood, TN	07/19/2007
Kathleen Murphy Merkel, Mableton, GA	09/20/2007	Deborah Autumn Yates, San Antonio, TX	09/20/2007
Nielesch H. Mody, Sugar Land, TX	07/19/2007		

### **FAILURE TO RENEW ACTIONS**

The respondent listed below was found to be in violation of Section 501.80 (practice of public accountancy) and 501.93 (responses) of the Board's *Rules*, and was 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 a professional accountant) of the *Act*. The certificate of any 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*.

Respondent, Location / CountryBoard DateDebra A. Horn, Cedar Hill, TX07/19/2007

### **CORRECTION**

In the August 2007 issue of the *Board Report*, we reported incorrectly that **Audis A. Butler** of Fort Worth had failed to renew. We apologize for the error.

### Accountants Confidential Assistance Network



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

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

### 1-866-766-2226

**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*.

### **VOLUNTEERS NEEDED**

ACAN needs volunteers across the state. If you are a CPA in recovery and are interested in volunteering, call Ken Laney, program director, at 1-866-766-2226.

Sponsored by the TSCPA and Endorsed by the Board

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