

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Duree Appointed Presiding Officer, Peña Joins Board

Texas Governor Rick Perry has named **David D. Duree**, CPA, of Odessa presiding officer of the Texas State Board of Public Accountancy to succeed **J. Coalter Baker**, who resigned. Perry also named **Steve D. Peña** of Georgetown to Baker's seat on the 15-member Board.

David Duree is the partner-in-charge of the Odessa office of Elms, Faris, & Co., LLP. A graduate of the University of Texas of the Permian Basin with a BBA in Accounting, he has been with the firm since 1980. He has extensive audit and consulting responsibilities in such areas as state and local government, healthcare, not-for-profits, school districts, manufacturing, construction, employee benefits, housing authorities, and oil and gas.

Duree serves as quality control partner for the accounting and auditing practice of his firm and is the designated partner for firm membership in the Governmental Audit Quality Center as well as the Employee Benefit Plan Audit Quality Center.

A member of the Board since 2003, Duree formerly served as treasurer and assistant presiding officer, as well as a member and/or chair of the Board's Rules, Technical Standards Review, and Behavioral Enforcement committees. He also served on the Texas Sarbanes-Oxley Task Force.

In accepting the appointment, Duree said, "It is very humbling to be asked to represent the Board as Presiding Officer, and I would not have considered accepting the position but for the significant talent on the Board, the experience and leadership of the executive director, and the professionalism of the staff. I look forward to the future with much excitement and anticipation as we work together to administer the Public Accountancy Act, protect the public, and contribute to the advancement of the profession."



David D. Duree, CPA



Steve D. Peña, CPA

Steve Peña is a partner in the Round Rock CPA firm of Peña, Swayze & Co., LLP. He has more than 30 years of experience as an accountant. His appointment is through January 31, 2013.

A graduate of the University of Texas with a bachelor's degree in business administration, Peña is a past chair of the Accounting Advisory Committee of Austin Community College and a member of the AICPA and TSCPA.

His extensive community involvement includes service on the Brazos River Authority Board of Directors and as a past president of the Round Rock Chamber of Commerce, past officer of the Williamson County Big Brothers-Big Sisters, chapter member and officer of the Round Rock Jaycees, and review board member for the Selective Service System. Peña is also a board member of the Seton Hospital Williamson County Foundation.

ALSO IN THIS ISSUE

- 2 CPE Sponsor Review
- 3 Mutual Recognition Agreement
- 4 Online Licensing
- 5 Enforcement Actions

CPE Sponsors Successfully Completing Review
(since February 2008 *Board Report*)

| SPONSOR # | SPONSOR NAME | DATE OF NEXT REVIEW | STATUS |
|-----------|---|-------------------------|--------|
| 008479 | Alpha Sim Technology | 4/01/2010 - 03/31/2011 | A |
| 007260 | Baker & Mckenzie, LLP | 3/01/2009 - 02/28/2010 | A |
| 003960 | Benton, Duroy, & Ivey, PC | 3/01/2010 - 02/28/2011 | A |
| 004363 | Brazos Electric Power Cooperative, Inc. | 3/01/2009 - 02/28/2010 | A |
| 007579 | Capital of Texas Enrolled Agents, Inc. | 3/01/2010 - 02/28/2011 | A |
| 004959 | Duff, Myatt, & Blume, Ltd., LLP | 1/01/2009 - 12/31/2010 | A |
| 006388 | Durbin & Company, LLP | 2/01/2010 - 01/31/2011 | E |
| 004404 | Entergy Services, Inc. | 3/01/2010 - 02/28/2011 | A |
| 004332 | Estate Planning Council of Central TX | 3/01/2010 - 02/28/2011 | A |
| 001021 | Institute of Management Accountants Dallas | 9/01/2008 - 08/31/2009 | A |
| 007252 | Ken Hughes & Associates, PC, CPA | 3/01/2010 - 02/28/2011 | A |
| 007537 | Massey Itschner & CO, PC | 1/01/2010 - 12/31/2010 | A |
| 00692 | Navigant Consulting, Inc. | 3/01/2010 - 02/28/2011 | A |
| 002118 | North Texas Estate & Financial Planning Council | 3/01/2010 - 02/28/2011 | E |
| 004327 | Sanford, Baumeister & Frazier, PLLC | 3/01/2009 - 02/28/2010 | A |
| 009473 | Shea & McMurdie Financial | 3/01/2010 - 02/28/2011 | E |
| 006826 | SWS Group, Inc. | 2/01/2010 - 01/31/2011 | A |
| 009474 | Texas Association of School Board - Risk Management Fund | 3/01/2010 - 02/28/2011 | A |
| 000466 | Tax Executives Institute-Houston Chapter | 1/01/2010 - 12/31/2010 | A |
| 000622 | Texas Association of Sch. Bus. Officials | 2/01/2010 - 01/31/2011 | A |
| 009273 | Third Wednesday Practice Management GRP | 1/01/2010 - 12/31/2010 | A |
| 000385 | Texas Society of CPA's-El Paso Chapter | 1/01/2010 - 12/31/2010 | A |
| 007552 | US Oncology Inc. | 2/01/2010 - 01/31/2011 | A |
| 008652 | United Methodist Foundation | 2/01/2010 - 01/31/2011 | A |
| 008412 | Virtualcfo, Inc. | 01/01/2010 - 12/31/2010 | A |
| 005054 | Waters, Wright & Associates, LLP | 3/01/2010 - 02/28/2011 | A |
| 000580 | Wathen, Deshong & Juncker, LLP | 2/01/2010 - 01/31/2011 | A |

Registration Status
A = Registration is currently **active**
E = Registration is currently **expired**

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 "Online Services" 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

**TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY**

333 Guadalupe
Tower 3, Suite 900
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U.S., Canadian, and Mexican Officials Sign Professional Mutual Recognition Agreement

Representatives of the United States, Canada, and Mexico met in Alexandria, VA, in April to sign a tripartite Professional Mutual Recognition Agreement (PMRA) providing reciprocity for accountants in the three countries. Although the U.S. has signed MRAs with other accountancy bodies, this is the only tripartite agreement in the world in any profession. In addition to representatives of licensing entities from each of the three countries, the Canadian and Mexican embassies in Washington sent representatives. William Treacy, executive director of the Texas Board, in his capacity as chair of the U.S. International Qualifications Appraisal Board (U.S. IQAB), directed the proceedings and signed on behalf of the U.S.



Signing documents recognizing substantial equivalency of professional accountants in Canada, Mexico and the U.S. were, L-R, CPC Jaime Sanchez Mejorada Fernandez, representing the Instituto Mexicano de Contadores Públicos; CPC Manuel Sanchez y Madrid, representing the Comité Mexicano para la Práctica Internacional de la Contaduría; and Kevin J. Dancey, FCA, Canadian Institute of Chartered Accountants.

Photos by
NASBA Staff



William Treacy, above, seated, representing the U.S., along with Canadian and Mexican officials, swear before a notary public to the authenticity of the PMRA documents.



At left, the deal is done and it's time for celebrating.



Platform speakers during the Alexandria meeting included, L-R, Congressman K. Michael Conaway, CPA, 11th District of Texas, a former presiding officer of the Texas Board; David Costello, CPA, NASBA president and CEO; Sam Cotterell, CPA, NASBA Board chair; Gordon M. Stewart, FCA, chair, Canadian International Qualifications Appraisal Board; Susan Harper, economic minister, Canadian Embassy; Julian Ventura, deputy chief of mission, Mexican Embassy; and Robert R. Harris, CPA, AICPA.

Online Processing Spells Ease and Convenience for Licensees

Would you like to simplify the completion of your annual renewal? Individual licensees can now do this by using the ONLINE SERVICES area of the Board's website, www.tsbpa.state.tx.us. Paper renewals are currently mailed to licensees six weeks prior to the submission deadline and, coinciding with the receipt of this paper license renewal, you can begin entering renewal information online. In particular, you are encouraged to begin submitting CPE course information during this six-week window, and then make the final payment of fees sometime before the deadline. Fee payment is accepted using Visa, Master Card, American Express, or Discover.

The online renewal simplifies the annual renewal if you are making changes to your employment status that affect the fees due. You will be able to enter employment information and pay the appropriate fees in a single step when using the online renewal. As an example, if you are eligible for a fee exemption based on your employment, you will be able to select your employment area, and your fees will automatically be calculated to match your selection.

Many Texas CPAs have begun renewing online, while others have continued to use the paper process. "We believe the online process provides a greater service to our licensees. It allows us to handle renewals more efficiently, simplifies the cashiering process, and gives greater control of the process to the licensee," says Executive Director William Treacy. "Ideally, we would like to go completely to an online system, sending out only reminder postcards prompting licensees to renew online."

With over 62,000 Texas CPAs, the ability to minimize check handling is a big step forward for the agency, Treacy said. "We believe this makes things easier for the CPA as well."

Enhancements to online renewals are on-going. Individuals will one day be able to submit their CPE year-round and will be able to readily see where they stand on meeting the annual CPE requirement. After a successful conversion to year-round firm renewals, the online renewal for firms will become reality. As with individual licensees, the online renewal will simplify the renewal process for over 10,000 firm offices.

Redesigned Website

A recent update of the Board's website makes online services readily available to individuals and firms. Licensees are encouraged to routinely use the ONLINE SERVICES area to monitor their status. Individuals and firms can log in to check if their license has been issued or if additional information is required.

"The Board is always looking for ways to make things more efficient for our licensees," says Treacy, "and we are eager to have input from Texas CPAs regarding these changes." Treacy asks readers to send comments and suggestions to him at executive@tsbpa.state.tx.us. "Our goal is to serve the CPAs of Texas in the best way possible," Treacy concluded.

TSBPA Staff

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Ismael Castillo

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Victor Falcon
Karleta Genzer
Tony Gutierrez
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Sharon Backus
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John Kays

Licensing

Jean Keith, Director
Jennifer Costilla
Jean Ickes
Margie Luna
Anthony Sanchez
April Serrano
Barbara Wright



Pictured is your Board staff as of March 21, 2008. They are, L-R, front, Karleta Genzer, Jean Keith, Margaret Robison, Ismael Castillo, Bill Treacy, Marisa Rios, Jerry Hill, Patrick Myers, Margie Luna; second row, Jo Briones, Maria Turner, April Serrano, Jennifer Costilla, Karen New, Sarah Vitek, Andrea Carter, Ileana Ellis, Diana Aguilar, Barbara Stooksberry, Anthony Sanchez, Terri Hamby, Micaela Hernandez; third row, Barbara Wright, Debby Cook, Betty Lackey, Jean Ickes, Sandra Bradshaw, Karen Davis, Donna Hiller, Kyle McGaw, Tony Gutierrez, Maria Medina, Victor Falcon; and, back row, Maggie Warpenburg, John Kays, Gilbert Gutierrez, Steven Mahaffey, Alan Hermanson, Lewis Smalley, Matt Sinclair, Jim Hamilton, Virginia Moher, Roel Cantu, and Sharon Backus.

Enforcement

Jerry Hill, General Counsel
Jo Briones
Andrea Carter
Terri Hamby
Michaela Hernandez
Rachael Martinez
(not pictured)
Virginia Moher
Patrick Myers
Marisa Rios
Sarah Vitek

Information

Resources

Karen Davis, Director
Kyle McGaw
Karen New
Lewis Smalley
Maria Turner
Maggie Warpenburg

Sponsor Review Program

Jim Hamilton, CPA, Director
Roel Cantu
Steven Mahaffey

ACTIONS TAKEN BY THE BOARD
JANUARY 24, 2008

AGREED CONSENT ORDERS

Behaviorial Enforcement

- 1. Respondent:** Delbert Henry Kleppe
Hometown: Allen
Investigation No.: 07-08-03L
Certificate No.: 020989
Rules Violation: 501.90(11)
Act Violation: 901.506(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and must pay an administrative penalty of \$1,000 and \$676.95 in administrative costs within 30 days of the date the Board ratified the order.

The respondent failed to respond to a client's inquiries within a reasonable time without good cause.

- 2. Respondent:** Mark Alan Levy
Hometown: New Port Richey, FL
Investigation No.: 07-09-03L
Certificate No.: 032401
Rules Violations: 501.90 and 501.90(5)
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. In addition, the respondent must pay \$293.90 in administrative costs within 30 days of the date the Board ratified the order.

On June 13, 1997, the respondent pleaded guilty to assault causing bodily injury, a class A misdemeanor offense. On August 25, 2005, the respondent pleaded *nolo contendere* to driving under the influence (DUI) in Pasco County, Florida. On July 30, 2007, the respondent pleaded *nolo contendere* to DUI in Pasco County, Florida.

- 3. Respondent:** Quintin Farnendez Wiggins
Hometown: Missouri City
Investigation No.: 07-05-14L
Certificate No.: 056397
Rules Violations: 501.80, 501.90(4), 501.91 and 501.93
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 \$1,444.18 in administrative costs within 30 days of the date the Board ratified the order.

On December 10, 1987, the respondent was arrested for impersonating a police officer. On June 6, 1995, the respondent pleaded no contest to driving while intoxicated (DWI), a class A misdemeanor offense. On April 25, 1997, the respondent was convicted of DWI-2nd offense, a class A misdemeanor offense. On May 3, 2007, the respondent was convicted of misapplication of fiduciary property of the value of over \$200,000, a first degree felony offense. The respondent failed to report the felony conviction to the Board within 30 days of the event. The respondent failed to respond to Board communications dated May 25 and June 15, 2007.

Technical Standards Review I

- 1. Respondents:** Payne, Todd, Sulak & Co. and Wayne Richard Sulak
Hometown: Fort Worth
Investigation Nos.: 07-06-18L and 07-06-19L
Certificate Nos.: 025320
Firm License No.: C04800
Rules Violation: 501.90
Act Violations: 901.502(6) and 901.502(11)

The respondents entered into an Agreed Consent Order with the Board whereby the respondent, Sulak, was reprimanded. In addition, the respondent must complete and submit proof of completion of the following CPE within one year of the effective date of this order: 17 hours in the area of ethics, 10 hours in the area of audit work papers, 16 hours in auditing, and 8 hours in statistical sampling. The 51 hours of CPE described above may be used to fulfill the respondent's annual CPE requirement. The respondent, Sulak, shall also submit notarized affidavits to the Board on January 1, 2008, July 1, 2008, and January 1, 2009, regarding his performance of benefit plan audits. The respondent, Sulak, will refrain from performing benefit plan audits during the two-year period beginning March 26, 2007, and ending March 26, 2009, unless he completes 56 hours of CPE relating to benefit plan audits prior to completing a benefit plan audit, submits to additional review by the AICPA's Technical Standards Subcommittee, and provides proof of the completion of the 56 hours of CPE and AICPA's review to the Board. The respondent, Sulak, will also pay \$470.20 in administrative costs within 30 days of the date of the Board Order.

The respondent, Sulak, failed to competently conduct an audit of an employee benefit plan as of and for the year ended December 31, 2000, to determine compliance with the Employee Retirement Income Security Act of 1974 (ERISA).

Technical Standards Review II

- 1. Respondent:** Andrew Schuleman
Hometown: Morris Plains, NJ

ENFORCEMENT ACTIONS

Investigation Nos.: 05-09-04L/SOAH 457-07-2601
License No.: 068011
Rules Violation: 501.22

Investigation No.: 07-05-10N
Act Violation: 901.451

The respondent entered into an Agreed Consent Order with the Board whereby the respondent agreed to a reprimand. The respondent was ordered to pay \$1,000 in administrative penalties and \$500 in administrative costs within 30 days of January 24, 2008.

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 reserved terms although the respondent does not hold a license in Texas.

AGREED CEASE AND DESIST ORDERS

- Respondent:** Nickerson Accounting Services
Hometown: Fort Worth

ACTIONS TAKEN BY THE BOARD MARCH 27, 2008

AGREED CONSENT ORDERS

Behavioral Enforcement

- Respondent:** Steve Allen Claus
Hometown: Lubbock
Investigation No.: 07-12-02L
Certificate No.: 052379
Rules Violations: 501.90, 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 \$223.54 in administrative costs within 30 days of the date the Board ratifies the order.

The respondent pleaded guilty to a violation of Title 18 U.S.C. § 4 - Misprision of a Felony, a federal felony offense.

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and his certificate and firm license were placed on limited scope status until the Board approves a petition for removal.

The respondent submitted a false and misleading firm registration application to the Tennessee State Board of Accountancy. Specifically, the respondent designated a firm name that contained more than one fictitious name. In addition, the respondent practiced public accountancy in an unregistered entity with an improper firm name. Specifically, the respondent used the names of non-CPAs in his firm name. Further, the respondent used false and misleading advertising on his internet website. Specifically, the respondent's website implied that there were multiple CPAs in the respondent's firm when in fact the respondent was the only CPA. The respondent's website also implied that offices were located in multiple countries. The respondent failed to participate in the Board's peer review program. The respondent also failed to substantially respond to the Board's communications dated August 30 and October 3, 2007.

- Respondents:** Darrow Craig Garner & Darrow Garner PC
Hometown: Austin
Investigation Nos.: 07-04-01L & 08-01-01L
Certificate No.: 017173
Firm License No.: C06459

Rules Violations: 501.81, 501.82, 501.83, 501.90(13), 501.93 and 527.4
Act Violations: 901.502(6), 901.501(11) and 901.502(12)

- Respondent:** Jeffrey A. Hayes
Hometown: Dallas
Investigation No.: 07-11-09L
Certificate No.: 056938
Firm License No.: T05914
Rules Violations: 501.80, 501.81 and 527.4
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's firm license would continue to be revoked for a period of two years; however, the revocation is stayed and the respondent was placed on probation for two years

ENFORCEMENT ACTIONS

as follows: The respondent must complete the Board's firm licensing forms, submit \$350 in firm licensing fees, submit proof of enrollment in the Board's peer review program within 30 days of the date the Board Order was ratified, make a quarterly report to the Board regarding the nature of his practice, and comply fully with all of the terms and conditions of probation imposed by the Board.

Technical Standards Review I

- Respondent:** David Michael Loev
Hometown: Bellaire
Investigation No.: 07-05-12L
Certificate No.: 067881
Rules Violation: 501.90
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay an administrative penalty of \$2,500 and \$1,495.69 in administrative costs within thirty (30) days of the date the Board ratified the order. In addition, the respondent must complete and submit proof of completion of a Board-approved ethics course which grants four (4) hours of continuing professional education within ninety (90) days of the effective date of this order.

The respondent consented to entry of a Final Judgment without admitting or denying the allegations in case number 4:05-cv-04071 filed by the Securities and Exchange Commission.

AGREED CEASE AND DESIST ORDERS

- Respondent:** Leland Max Schuster
Hometown: Waxahachie
Investigation No.: 06-12-25N/SOAH457-08-1116
Act Violation: 901.451(a)

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from 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.

- Respondent:** Douglas L. Tobler
Hometown: Denver, CO
Investigation No.: 07-01-16N/SOAH 457-08-1532
Act Violations: 901.451 and 901.456

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 is alleged to have used reserved terms and asserted an expertise in accounting although the respondent does not hold a license in Texas.

- Respondent:** Accounting Tax Unlimited
Hometown: Houston
Investigation No.: 07-02-27N/SOAH 457-08-1529
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 asserted an expertise in accounting although the respondent does not hold a license in Texas.

- Respondent:** Bill Greenhaw
Hometown: Garland
Investigation No.: 07-03-01N/SOAH 457-08-1111
Act Violations: 901.451 and 901.456

CUSTOMER SATISFACTION SURVEY

The Texas Legislature requires each state agency to survey its client base for customer satisfaction every two years so it can assess and develop customer service standards. Texas licensees are among the Board's customers. Survey questions address general customer service concerns, as well as the quality of the Board's website and the information it provides to its customers. The results of this survey will be included in the Board's strategic plan.

Please take a few minutes to help evaluate the job this agency is doing for you. In order for your survey to be included, please go online to www.tsbpa.state.tx.us and complete the survey **no later than May 31**.

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 performed an attest service although the respondent does not hold a license in Texas.

- 5. Respondent:** Padget Business Services of San Antonio
Hometown: San Antonio
Investigation No.: 07-04-03N/SOAH 457-08-1112
Act Violations: 901.451 and 901.456

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 performed an attest service although the respondent does not hold a license in Texas.

- 6. Respondent:** Frank MacDonald
Hometown: San Antonio
Investigation No.: 07-04-04N/SOAH 457-08-1115
Act Violations: 901.451 and 901.456

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.

- 7. Respondent:** Accurate Accounting
Hometown: Lufkin
Investigation No.: 07-04-27N/SOAH 457-08-1530
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 asserted on expertise in accounting although the respondent does not hold a license in Texas.

- 8. Respondent:** Zeno & Associates
Hometown: Dallas
Investigation No.: 08-01-02N
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 providing audit 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 offered and performed audit services although the respondent does not hold a license in Texas.

C. PROPOSAL FOR DECISION

- 1. Respondent:** David Fryar
Hometown: Addison
Investigation No.: 06-12-07N/SOAH No. 457-08-1114
License No.: 024601
Act Violations: 901.541(a)

The staff of the Texas State Board of Public Accountancy sought discipline against the respondent for violating provisions of the Texas Public Accountancy Act. The staff recommended that a Cease and Desist Order be issued to prohibit the respondent from practicing public accountancy without a license. The respondent used the “CPA” designation despite the fact that his certificate had been revoked. Despite being sent proper notice, the respondent did not appear nor was he represented at the hearing. Based on the respondent’s failure to appear, staff’s allegations were accepted as true. The Administrative Law Judge (ALJ) found that the alleged violations were established, and recommended that a Cease and Desist Order be issued against the respondent.

- 2. Respondent:** Robert Emig
Hometown: Houston
Investigation No.: 06-08-20N/SOAH No. 457-08-1113
License No.: 033802
Act Violations: 901.451(a)

The staff of the Texas State Board of Public Accountancy brought action against the respondent for violating provisions of the Texas Public Accountancy Act. The staff sought a recommendation for issuance of a Cease and Desist Order to prohibit the respondent from practicing public accountancy without a license. The respondent used the “CPA” designation despite the fact that his certificate was revoked. Despite being sent proper notice, the respondent did not appear nor was he represented at the hearing. Based on the respondent’s failure to appear, the staff’s allegations were accepted as true, establishing the violations. The Administrative Law Judge (ALJ) recommended that the Board issue a Cease and Desist Order prohibiting the respondent from practicing public accountancy without a license.

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 Sections 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 | Board Date | Respondent, Location | Board Date |
|---|-------------------|---|-------------------|
| Kenneth Alger, Houston, TX | 01/24/2008 | Laura Heitzman Marlowe, Allen, TX | 03/27/2008 |
| Brandon Lee Amyx, Quitman, TX | 01/24/2008 | Curtis Eugene Mcadams, Arlington, TX | 01/24/2008 |
| Sara Lynn Bard, Austin, TX | 01/24/2008 | Melissa Kelley Mills Milner, Corinth, TX | 01/24/2008 |
| Betty Jean Battaglini, Sugar Land, TX | 03/27/2008 | Jack Cregg Moss, San Leon, TX | 01/24/2008 |
| Boamah Boachie, Frisco, TX | 01/24/2008 | Timothy Joseph Novak, Conroe, TX | 01/24/2008 |
| Keith Sinclair Chapman Bremner, Coppell, TX | 01/24/2008 | Deanne Ellison Owen, Katy, TX | 01/24/2008 |
| Daniel Durden Brennan, Houston, TX | 03/27/2008 | David James Palmer, Mesquite, TX | 03/27/2008 |
| Kirk Aaron Castleberry, Arlington, TX | 03/27/2008 | Janice Elaine Pancamo, Houston, TX | 01/24/2008 |
| Loyd Maxwell Chapman, Jr., Waco, TX | 03/27/2008 | Lisa G. Petruszka, Houston, TX | 01/24/2008 |
| Ronda Keryn Collum, New York, NY | 01/24/2008 | Robert N. Priestley, Lucas, TX | 01/24/2008 |
| Christopher Louis Cooke, Sugar Land, TX | 01/24/2008 | Steven Jacques Read, Houston, TX | 03/27/2008 |
| Leann Dolan Coward, Flower Mound, TX | 01/24/2008 | Leslie Ann Reed, Stillwater, MN | 03/27/2008 |
| Bernard Lannis Cowart, Jr., Scottsdale, AZ | 01/24/2008 | Joe Wilson Rice, Jr., Houston, TX | 03/27/2008 |
| Melvin Lawrence Craven, Austin, TX | 01/24/2008 | Randy Kent Roden, Grandview, TX | 03/27/2008 |
| Patricia L. Deeter, San Jose, CA | 01/24/2008 | Andrew Crighton Rutherford, Dallas, TX | 01/24/2008 |
| Joyce Deyon-Sallier, Houston, TX | 03/27/2008 | Claudia Sandoval-Rubio, El Paso, TX | 01/24/2008 |
| William Milton Dipprey, Tyler, TX | 03/27/2008 | Carl Anderson Searles, Austin, TX | 03/27/2008 |
| Julie Christine Dunlap, Austin, TX | 01/24/2008 | Carla Staas, Hewitt, TX | 03/27/2008 |
| Robert Dale Eggemeyer, Dallas, TX | 03/27/2008 | Diane Fleming Strassburg, Houston, TX | 01/24/2008 |
| Steven Carroll Ellsberry, Houston, TX | 03/27/2008 | Donald James Titzman, Falls City, TX | 01/24/2008 |
| Jose L Exito, Jr., Houston, TX | 01/24/2008 | Andrew Paul Tomalin, Heath, TX | 03/27/2008 |
| Janet Lynn Fielder, Cupertino, CA | 03/27/2008 | Michael Reese Trotter, Southlake, TX | 03/27/2008 |
| Melanie Kay Fox, Richmond, TX | 03/27/2008 | Timothy Allen Wallace, Argyle, TX | 03/27/2008 |
| Ross William Gallup, Cypress, TX | 01/24/2008 | Gary Wayne Wetsel, Fort Worth, TX | 01/24/2008 |
| Richard Arthur Goeggel, Houston, TX | 03/27/2008 | William Christopher Wright, Harlingen, TX | 03/27/2008 |
| David Horne Gove, Carrollton, TX | 01/24/2008 | Karen R. Young, Houston, TX | 01/24/2008 |
| Trisha Elaine Grimsley, Dallas, TX | 01/24/2008 | | |
| Roy Edward Guinnup, Fort Worth, TX | 03/27/2008 | | |
| John David Hamilton, Brooklyn, NY | 01/24/2008 | | |
| Gwendolynne Ann Harris, Tomball, TX | 03/27/2008 | | |
| Dennis Michael Hensel, Fort Worth, TX | 03/27/2008 | | |
| Michael Edwin Hodge, Flower Mound, TX | 01/24/2008 | | |
| Cynthia Fay Hosek, Austin, TX | 03/27/2008 | | |
| Jill Yazell Hudson, Franklin, TN | 03/27/2008 | | |
| Gary Dwight Jones, Garland, TX | 03/27/2008 | | |
| Delores Yvonne Keaton, Houston, TX | 01/24/2008 | | |
| Michael Wayne Kleiman, Irving, TX | 01/24/2008 | | |
| Bruce Edward Koenig, Southlake, TX | 01/24/2008 | | |
| Biren Kumar, Sugar Land, TX | 03/27/2008 | | |
| Luke Alan Lands, Wassenaar, Netherlands | 03/27/2008 | | |
| Jane F. Leonard, Dallas, TX | 01/24/2008 | | |
| Ray Blake Lowe, Livingston, TX | 03/27/2008 | | |
| Mark Thomas Lowry, Westfield, NJ | 01/24/2008 | | |



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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 | Board Date | Respondent, Location | Board Date |
|---|-------------------|--|-------------------|
| Houng Yein Adams, Irving, TX | 01/24/2008 | Margaret A. Cottrell, La Marque, TX | 03/27/2008 |
| Azra Ahmedi, Irving, TX | 03/27/2008 | John Sewell Croley, Irvine, CA | 03/27/2008 |
| Laura Welch Arthur, College Station, TX | 03/27/2008 | Richard Eric Crow, Fort Worth, TX | 03/27/2008 |
| David Noel Baker, Bedford, TX | 01/24/2008 | Nancy McDonald Davis, Kansas City, MO | 03/27/2008 |
| Michael Douglas Baldrige, Houston, TX | 03/27/2008 | Matthew Ralph De Rizzo, The Colony, TX | 01/24/2008 |
| John Dave Balthazar, Plano, TX | 03/27/2008 | Christine Ann Deakin, Tampa, FL | 03/27/2008 |
| Monique Lynn Bedford, Dallas, TX | 03/27/2008 | Tiffany Carpenter Deatley, Sugar Land, TX | 01/24/2008 |
| Matthew Scott Bell, Houston, TX | 01/24/2008 | Philip Maurice Desautel, Bedford, TX | 03/27/2008 |
| Margie Britton Berry, Sherman, TX | 03/27/2008 | Lawrence Albert Drapeau, Clarks Summit, PA | 01/24/2008 |
| Paul Edwin Boggs, Salado, TX | 03/27/2008 | Lloyd Ray Duncan, Austin, TX | 03/27/2008 |
| Larry Ivan Boyle, San Antonio, TX | 03/27/2008 | Mark Thurston Echelberger, Charlottesville, VA | 03/27/2008 |
| Lisa Marie Brecht, Dallas, TX | 03/27/2008 | Stephen James Ewbank, Sugar Land, TX | 01/24/2008 |
| Inga Aileen Brown, Fort Worth, TX | 03/27/2008 | Tama Ellen Foster, Steilacoom, WA | 01/24/2008 |
| Cecilia Zamora Buice, Houston, TX | 03/27/2008 | Charles Conrad Frey, Jr., Orlando, FL | 03/27/2008 |
| Christopher Allan Cacioppo, San Francisco, CA | 01/24/2008 | James Gobert, Jasper, TX | 01/24/2008 |
| Anne Barbara Morrow Carothers, Rowlett, TX | 01/24/2008 | Terri Leigh Greaves, Dallas, TX | 03/27/2008 |
| Kip Bradford Cartwright, Duncanville, TX | 03/27/2008 | Sandhya Parag Gupte, Sugar Land, TX | 03/27/2008 |
| Joy Ann Strohacker Chesnutt, San Antonio, TX | 03/27/2008 | James Ray Hickman, Allen, TX | 03/27/2008 |



CPA Who Renewed Online



CPA Who Didn't

Any Questions?

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ENFORCEMENT ACTIONS

| Respondent, Location | Board Date | Respondent, Location | Board Date |
|---|------------|--|------------|
| Robert Barnard Hirth, Jr., Burlingame, CA | 01/24/2008 | Adam Lee Potter, Houston, TX | 03/27/2008 |
| James Walter Holliday, Fort Worth, TX | 01/24/2008 | John Pershing Reed, Dallas, TX | 03/27/2008 |
| David Ross Jarrett, Bedford, TX | 03/27/2008 | Cheryl Ann Rickman, Marion, TX | 03/27/2008 |
| Kyle Allen Jeffers, San Francisco, CA | 01/24/2008 | Kenneth Scott Sallee, Tulsa, OK | 03/27/2008 |
| Cynthia Kaye Johnson, Nederland, TX | 03/27/2008 | Bradley Phillip Sandidge, Birmingham, AL | 03/27/2008 |
| Eric Ashley Johnston, Altavista, VA | 03/27/2008 | Stephen David Michael Schuetz, Atlanta, GA | 03/27/2008 |
| Steven Wayne Keene, Albuquerque, NM | 01/24/2008 | Abdel Z. Sedrak, Downey, CA | 03/27/2008 |
| Robert Horace Kern, IV, Walled Lake, MI | 01/24/2008 | Janis Kay Bostock Shaw, Nederland, TX | 01/24/2008 |
| Raymond Scott Kerr, Frisco, TX | 01/24/2008 | Zaharah Chhotu Sheriff, Grand Prairie, TX | 01/24/2008 |
| Kenneth Kerulis, Phoenix, AZ | 01/24/2008 | Robert Edward Sinclair, Laughlin, NV | 01/24/2008 |
| Lisa Lackey Koch, San Francisco, CA | 01/24/2008 | Felton Allen Smith, Midland, TX | 03/27/2008 |
| Kenneth John Krahenbuhl, Nampa, ID | 01/24/2008 | Frances Avene Smith, Boulder, CO | 03/27/2008 |
| Mittie Joyce Lloyd, Irving, TX | 03/27/2008 | Linda West Smith, Dallas, TX | 03/27/2008 |
| Rita Bernadette Malecek, Houston, TX | 03/27/2008 | Robert Graves Standlee, Houston, TX | 03/27/2008 |
| Stephen Joseph Mcdonnell, Bedford, TX | 03/27/2008 | Jeffery John Stegenga, Dallas, TX | 01/24/2008 |
| Jack Martin Mohl, Fredericksburg, TX | 01/24/2008 | Jane Theobald Stein, Dallas, TX | 03/27/2008 |
| Paul Louis Moore, Horseshoe Bay, TX | 01/24/2008 | Maja Elizabeth Stenzel, Houston, TX | 03/27/2008 |
| Clarence Patterson Morey, IV, Houston, TX | 03/27/2008 | Joseph Baker Stradinger, Vicksburg, MS | 03/27/2008 |
| Betty Morris, Farmers Branch, TX | 01/24/2008 | George Edwin Tharp, Houston, TX | 01/24/2008 |
| Linh Van Nguyen, San Jose, CA | 01/24/2008 | George Raymond Tiblier, Houston, TX | 03/27/2008 |
| Leslie Jacob Nowitz, Bellaire, TX | 01/24/2008 | Bruce Mason Todd, Austin, TX | 01/24/2008 |
| Caroline M. Ottaway, Park City, UT | 03/27/2008 | Jorge Enrique Uzcategui Mercado, Venezuela | 01/24/2008 |
| Wayne Edwin Patterson, Austin, TX | 01/24/2008 | Steven Uzupis, Unityville, PA | 01/24/2008 |
| Karen E. Paulk, Lexington, VA | 01/24/2008 | Miguel Angel Valdez, San Antonio, TX | 03/27/2008 |
| James Stephen Payne, Houston, TX | 03/27/2008 | Mary Robson Weiss, Dallas, TX | 01/24/2008 |
| Debra L. Pollitt, Lindale, TX | 03/27/2008 | Jill Marie Wilbanks, Allen, TX | 03/27/2008 |

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY Your renewal fee — where does the money go?

You pay \$255.

The Board retains \$45.



