

# TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

## June Ceremony Welcomes New CPAs



Board members who participated in the ceremony included, L-R, CSteve D. Peña, CPA; Rocky L. Duckworth, CPA; John R. Broaddus, CPA; J. Coalter Baker, CPA; Dr. James C. Flagg, CPA; and Thomas Prothro, CPA.

Of the 1,202 candidates eligible to receive CPA certificates this June, 276 participated in the June 16 ceremony to accept their certificates in person. Family and friends brought the attendance to 1,780. Among the recent licensees were 633 women and 569 men. The youngest is 19; the oldest, in his 60s.



Eight of the 11 Outstanding Candidates attended the ceremony. They are, L-R, Stephanie R. Hicks, Evan A. Kirkpatrick, Andrew E. Libera, III, Kevin M. Bryant, Alexandra N. Aue, Mitchell W. Graff, Lauren G. Marshall, and Emily K. Kiser is also a recipient of the Elijah Watt Sells Award.

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50-Year licensees who attended the Austin ceremony included, L-R, above, Jimmie Lee Mason, John R. Hannah, W. C. Russell, Sol Schwartz, Jimmie V. Stovall, Clyde D. Thomas, and Jerry D. Wheatley. At left is honoree Virgil F. Stone.

Members of the Austin chapter, Texas Society of CPAs, assisted with the ceremony. Pictured here are, L-R, back, Penny Dear, Jay Mezera, David Crumbaugh, Jan Keeling, J.T. Genter, and Tony Ross; front, Dan Kreuzscher, Michele Heyman, Kayo Kawamoto, Nancy Foss, and Carol Boyd.



For a complete list of 50-year Licensees, please see p. 3.

## CPE Sponsors Successfully Completing Review

(since May 2012 Board Report)

Sponsor #	Sponsor Name	Date of Next Review	Status
005185	Air Liquide USA, LLC	06/01/2014 - 05/31/2015	A
009686	Association of Government Accountants - El Paso	03/01/2014 - 02/28/2015	A
008282	Atchley & Associates, LLP	03/01/2014 - 02/28/2015	A
009882	BKM Sowan Horan, LLP	02/01/2014 - 01/31/2015	A
006069	Bobby E. Dusek, CPA	05/01/2014 - 04/30/2015	A
008677	Capital Analytics II LLC	03/01/2014 - 02/28/2015	A
009885	Center for Finance Strategy Innovation, UT Dallas	02/01/2014 - 01/31/2015	A
008462	Colleen Waring, CIA, CGFM, CGAP	03/01/2014 - 02/28/2015	E
005306	Communities Foundation of Texas	09/01/2013 - 08/31/2014	A
000515	Curtis Blakely & Co., PC	01/01/2014 - 12/31/2014	A
009578	E.A.G. Services, Inc.	03/01/2014 - 02/28/2015	A
009587	EXCO Resources, Inc.	04/01/2014 - 03/31/2015	A
001572	Fox, Byrd & Company, PC	05/01/2014 - 04/30/2015	A
000839	Frost Bank	06/01/2014 - 05/31/2015	A
005981	Gainer, Donnelly & Desroches, LLP	02/01/2014 - 01/31/2015	A
009609	Greystone Communities, Inc.	06/01/2014 - 05/31/2015	A
008278	Harris County Department of Education	03/01/2014 - 02/28/2015	A
008088	Hartman Leito & Bolt, LLP	04/01/2014 - 03/31/2015	A
009817	Higginbotham & Associates	03/01/2014 - 02/28/2015	E
001629	Holliday, Lemons & Cox, PC	06/01/2014 - 05/31/2015	A
003371	Holt Development Services, Inc.	03/01/2014 - 02/28/2015	A
009598	Houston Human Resource Management Assn. dba HR Houston	05/01/2014 - 04/30/2015	A
008888	Houston Jewish Community Foundation	03/01/2014 - 02/28/2015	A
002818	Howard & Co., LLP	04/01/2014 - 03/31/2015	A
005547	Invesco	04/01/2014 - 03/31/2015	E
009133	Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP	04/01/2014 - 03/31/2015	A
009823	Montgomery County CPA Forum	05/01/2014 - 04/30/2015	A
009591	National Petroleum Energy Credit Association	04/01/2014 - 03/31/2015	A
001610	PepsiCo's Finance University	06/01/2014 - 05/31/2015	A
003477	Pioneer Natural Resources	05/01/2014 - 04/30/2015	A
009883	PM4SECR LLC	02/01/2014 - 01/31/2015	E
002065	Strasburger & Price, LLP	02/01/2014 - 01/31/2015	A
009887	The Strategic CFO	02/01/2014 - 01/31/2015	A
008117	The Wiewel Law Firm	05/01/2014 - 04/30/2015	A
001508	USAA	05/01/2014 - 04/30/2015	A
009594	Wednesday Tax Forum	04/01/2014 - 03/31/2015	A

Registration Status: A = Currently active E = Currently expired

**To ensure that CPE taken will meet Board requirements, check the Board website at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) for qualified CPE providers before enrolling.**

**Report CPE hours on the Board website —  
[www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) — as you complete them.**

**If you have any questions regarding CPE,  
call 512-305-7844.**

## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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

### BOARD MEMBERS

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## 50-YEAR LICENSEES

Jerry M. Armstrong  
Khleber V. Attwell, Jr.  
Bob E. Buddendorf  
Don Thomas Cantrell  
James H. Cotter  
Joseph A. Courand, Jr.  
John Russell Crews  
Charles Robert Cummings  
William H. Doyle, Jr.  
William Jack Kelly Ferrell  
Clarence Earl Foreman  
Leo Anthony Guenther  
John Robert Hannah  
John J. Hansen  
John Ragland Harrison  
Robert D. Heath  
William Ira Henderson  
Henry Lee Hering  
Richard Earl Hopkins

William Gwin Kelley  
Charles A. Kiker, Jr.  
Herman August Lehmann  
Wesley Herschell McCree  
James Harrison McGuire  
James F. Markwell, Jr.  
William R. Martin  
Jimmie Lee Mason  
Jefferson H. Maxey  
Bobby J. Melson  
Jerry Wayne Neef  
George Randolph Nicholson  
Robert Randolph Owen  
Sam V. Parigi  
Gerald Emile Pitchford  
Fred Milton Ramsey, Jr.  
Roger Alan Ramsey  
David Addison Rogers  
W. C. Russell  
Hal Leroy Sandefur

Thomas N. Sawyer  
Sol Schwartz  
B. C. Sherwin  
Douglas Albert Sikes  
Ben R. Smart  
Darrell E. Smith  
Robert B. Smith, Jr.  
William B. Smith  
Virgil F. Stone  
Jimmie Vance Stovall  
Clyde D. Thomas  
Carroll Nelson Thompson  
Malcolm W. Veuleman  
Lawrence Vogel  
Stanley Carl Weinstein  
Jerry Dale Wheatley  
Donald D. Williams  
Ronald O. Wilson  
Harold D. Wright

## Annual License Renewal Fee to Increase This Fall

The fee to renew your CPA license will increase from \$30 to \$41 this fall. Yet, compared to just about everything else, Texas licensees are still getting a bargain. Of the \$251 that the Board will collect from you, it will only be able to keep \$41, just as it now keeps only \$30. For each professional license it issues, the Board is mandated to collect \$200 to be deposited into the state's General Revenue Fund and \$10 to be deposited into the fifth-year accounting students scholarship trust account, with the remainder going to the day-to-day operation of the agency.

The Board is self-funded. All operating expenses must be paid from what it collects in license renewal fees, firm registrations, exam fees, sponsor registrations, and other collections. Based on projected expenditures and fund balances for the next three fiscal years, the Executive Committee and Board have determined that a fee increase is necessary to maintain the same high level of services for Texas licensees that it has historically provided.

Over its nearly 100-year history, the Board has raised licensing fees 16 times, and **decreased** them 10 times. For example, fees were doubled in 1991 and again in 2005, from \$30 to \$60, to help cover the costs associated with major case enforcement, but they were brought back to their previous

level as soon as the need had passed. So, the \$30 annual renewal fee that Texas licensees have been paying in recent years is actually the same as was paid in 1981-83 (not including the \$10 scholarship fee mandated by the Legislature in 1991). Retired CPAs and those with a permanent disability pay only \$10. CPAs who work for certain governmental entities and who are not using their licenses outside their governmental positions are exempt from the \$200 fee, but will pay \$51 rather than the \$40 they have been paying.

Even with the increase, licensing fees for CPAs are more than reasonable compared to those of other professions. While our licensees are paying \$251, attorneys licensed less than three years will be paying \$268, and attorneys licensed more than five years will be paying \$435. Dentists will pay \$350; psychologists, \$405; and architects, landscape architects, and interior designers, \$305, with each of their licensing agencies forwarding the requisite \$200 per licensee to the General Revenue Fund. Virtually all state professional licensing agencies have additional fees for exams, late fees, etc., just as the Board does. As always, the Board will continue to seek ways to streamline procedures and provide greater value to our stakeholders through efficient use of technological and human resources.

# ENFORCEMENT ACTIONS

## Taken by the Board on May 17, 2012

### A. AGREED CONSENT ORDERS

#### BEHAVIORAL ENFORCEMENT COMMITTEE

**1. Investigation No.:** 08-09-02L  
**Respondent:** Darrow C. Garner  
**Hometown:** Austin  
**Certificate No.:** 017173  
**Rule Violations:** 501.90(6)  
 501.93  
**Act Violations:** 901.502(6)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. In addition, Respondent must pay an administrative penalty of \$10,000, to be paid in installment payments over a 12-month period, with the first payment due within 60 days of the date the Board ratified the order.

Respondent violated a March 27, 2008, Agreed Consent Order with the Board; Respondent's California Practice Privilege was suspended on June 25, 2008; Respondent entered into a Stipulated Surrender of Practice Privilege with the California Board of Public Accountancy on April 27, 2009; and Respondent failed to timely respond to Board communications.

✓ **Accountant/Accounting**

✓ **Certified Public Accountant/CPA**

✓ **Audit/Auditor/Auditing**

**Only Board licensees can legally use these terms in offering their services to the public. If you suspect unauthorized use of these terms or their derivatives, call the Board at 512-305-7866.**

**Help Us Identify the Unauthorized Practice of Public Accountancy**

**2. Investigation Nos.:** 11-06-01L & 11-06-02L  
**Respondents:** David B. Neidhart & David Neidhart, CPA, PC  
**Hometown:** Houston  
**Certificate No.:** 059355  
**Firm License No.:** C05677  
**Rule Violation:** 501.74  
**Act Violation:** 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondents were ordered to pay an administrative penalty of \$5,000 and \$140.27 in administrative costs within 30 days of the date the Board ratified the order.

Respondents failed to include information from two W-2 forms when preparing 2009 joint personal returns for married clients, even though Respondents also prepared the clients' corporate returns.

**3. Investigation Nos.:** 11-01-11L & 11-01-22L  
**Respondent:** Ira Burnett Crain  
**Hometown:** Bellaire  
**Certificate No.:** 042208  
**Rule Violation:** 501.90(5)  
**Act Violations:** 901.351(a)  
 901.502(6)  
 901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. In addition, Respondent was ordered to pay \$2,500 in administrative costs within 30 days of the date the Board ratified the order, and agreed not to apply to the Board for reinstatement.

Respondent was found guilty of the felony charge of theft over \$200,000, in Cause No. 1229090, *The State of Texas v. Ira Crain*, in the 209<sup>th</sup> Judicial District Court, Harris County, Texas. Respondent also formed an entity called "Ira Crain, CPA, PLLC" without also obtaining a firm license from the Board.

**4. Investigation No:** 11-02-17L  
**Respondent:** William McCutchen  
**Hometown:** Fort Worth  
**Certificate No.:** 084829

**Rule Violations:** 501.81  
 501.90(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent was ordered to pay an administrative penalty of \$500 within 30 days of the date the Board ratified the order.

Respondent's right to practice in Alabama was revoked by the Alabama State Board of Accountancy because of his failure to comply with Alabama Continuing Professional Education (CPE) requirements, but he has since come into compliance with Alabama CPE requirements and obtained an inactive status with that Board. Respondent also advertised through a firm name "CPA Service Group, LLC" that did not have a license issued by the Board.

### B. AGREED CEASE AND DESIST ORDERS

**1. Investigation No.:** 11-12-04N  
**Respondent:** LaJuanda M. Carlock  
**Hometown:** Pearland  
**Act Violations:** 901.451  
 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent indicated that she was providing tax services through a CPA firm although Respondent is not affiliated with a CPA firm and does not hold an individual or firm license in Texas.

**2. Investigation No.:** 12-02-40N  
**Respondent:** Sean Berkley  
**Hometown:** Austin  
**Act Violations:** 901.451  
 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the "CPA" designation and the reserved term "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

**3. Investigation No.:** 12-03-06N  
**Respondent:** Aurelio De La Fuente, Jr. d/b/a Abba Solutions  
**Hometown:** San Antonio  
**Act Violations:** 901.451  
 901.453  
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "CPA," "accountant," and "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a license in Texas.

**4. Investigation No.:** 12-03-16N  
**Respondent:** Susan Williams d/b/a The Official Accounting Service  
**Hometown:** Arlington  
**Act Violations:** 901.453  
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "public accountant" and "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a CPA license in Texas.



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**C. CEASE AND DESIST ORDERS**

**1. Investigation No.:** 10-12-11N  
**Respondent:** Charles G. Showery, Jr.  
**Hometown:** El Paso  
**Act Violation:** 901.453

Board staff initiated an investigation of this matter based on a complaint. Complainant provided a business card and engagement letter wherein Respondent used the terms "accountant" and "accounting" and asserted an expertise in accounting by offering "accounting services" although Respondent did not hold individual or firm licenses issued by the Board during all relevant times.

These actions constitute a violation of Public Accountancy Act, Section 901.453. Respondent also offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that he is licensed by the Board is the practice of public accountancy under Section 901.003 of the Public Accountancy Act.

Respondent repeatedly ignored the Board's attempts to gain his compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**2. Investigation No.:** 11-06-01N  
**Respondent:** Walter Leon Jones  
**Hometown:** Fort Worth  
**Act Violation:** 901.451

Board staff initiated an investigation of this matter based on a complaint. Complainant provided photographs of business signs, copies of fax transmittals, and a theatre playbill wherein Respondent used the "CPA" designation. Board staff determined that Respondent had not held individual or firm licenses issued by the Board during all relevant times.

Holding oneself out as a CPA when not licensed constitutes a violation of Public Accountancy Act Section 901.451. Respondent also offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Public Accountancy Act.

Respondent repeatedly ignored the Board's attempts to gain his compliance with Texas law, making it necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**We Need  
to Know Your  
Every Move!!**



**Really, We Do.**

**Board rules require licensees to inform the Board within 30 days of a change of address. So, if you go, let us know.**

- Online under "Online Services" at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)
- Email: [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us)
- Phone: 512-305-7853
- Mail: TSBPA

333 Guadalupe Twr 3 Ste 900  
Austin, TX 78701

# ENFORCEMENT ACTIONS

## Taken by the Board on July 19, 2012

### A. AGREED CONSENT ORDERS

#### BEHAVIORAL ENFORCEMENT COMMITTEE

**1. Investigation No.:** 12-01-25L  
**Respondent:** David Ronald Allen  
**Hometown:** Dallas  
**Certificate No.:** 012400  
**Rule Violation:** 501.90(7)  
**Act Violations:** 901.502(6)  
 901.502(9)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was suspended for three years beginning October 1, 2012. In addition, Respondent must pay an administrative penalty of \$1,500 and \$372.09 in administrative costs in installment payments.

Respondent agreed to the entry of a final judgment that, among other things, permanently bars him from serving as an officer (such as Chief Financial Officer) or director of a public company. This final judgment resolved an investigation conducted by the Securities and Exchange Commission (SEC) during which the SEC found that Respondent engaged in false and misleading statements and a material omission, selectively disclosed material and non-public information, and aided and abetted an unregistered broker.

**2. Investigation No.:** 11-09-30L  
**Respondent:** Phillip D. Brockhaus  
**Hometown:** Oklahoma City  
**Certificate No.:** 059527  
**Act Violation:** 901.502(8)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay \$297.20 in administrative costs within 30 days of the date of the Board Order.

Respondent entered into a consent order with the Oklahoma Accountancy Board, whereby he was placed on probation for two years, required to take 16 hours of continuing professional education, and pay the Oklahoma Accountancy Board's costs and attorney

fees. The consent order resolved an investigation by the Oklahoma Accountancy Board concerning Respondent's failure to timely repay a loan to a client.

**3. Investigation Nos.:** 11-09-18L  
 11-09-19L  
**Respondents:** William B. Corley and William B. Corley, CPA (Firm)  
**Hometown:** San Antonio  
**Certificate No.:** 016793  
**Firm License No.:** T07266  
**Rules Violation:** 501.75  
**Act Violations:** 901.502(6)  
 901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$2,000 and \$139.84 in administrative costs within 30 days of the date of the Board Order.

Respondents disclosed confidential information when they faxed a client's personal information, including the client's social security number and tax filing status, to a third party without the client's permission.

**4. Investigation No.:** 11-10-11L  
**Respondent:** Rickey W. Dill  
**Hometown:** Brownfield  
**Certificate No.:** 066324  
**Rule Violations:** 501.81  
 501.93  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$1,750 within 30 days of the date of the Board Order.

On January 1, 2010, Respondent formed a professional corporation for the purpose of providing accounting services under the name "Rickey W. Dill, CPA, P.C." The firm is listed as an authorized e-file provider on the Internal Revenue Service website and commenced practice on January 1, 2010, but the firm did not obtain a firm license issued by the Board until April 2012. Respondent also did not respond to two letters from the Board requesting a response within 30 days.

**5. Investigation No.:** 12-01-15L  
**Respondent:** Salvatore T. Nicotra  
**Hometown:** Houston  
**Certificate No.:** 054480  
**Rule Violation:** 501.91  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded.

Respondent failed to report a misdemeanor conviction within 30 days of the date he had knowledge of it.

**6. Investigation No.:** 11-12-01L  
**Respondent:** Joseph Nunes Terra  
**Hometown:** Houston  
**Certificate No.:** 061970  
**Rule Violation:** 501.81  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$1,000 and \$129.58 in administrative costs within 30 days of the date of the Board Order.

Respondent had not obtained a firm license despite the fact that he has offered accounting services as "Joseph Terra CPA" or "Joseph Terra's Tax and Accounting Service" since 2010.

**7. Investigation No.:** 11-09-01L  
**Respondent:** Donna Laminack West  
**Hometown:** Hereford  
**Certificate No.:** 031704  
**Rule Violations:** 501.80  
 501.81  
 501.93  
**Act Violations:** 901.453  
 901.460  
 901.502(5)  
 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. In addition, Respondent must pay an administrative penalty of \$5,000 and \$76.90 in administrative costs within 30 days of the date of the Board Order.

## ENFORCEMENT ACTIONS

Respondent and her firm offered attest and accounting services to the public when they do not hold current licenses issued by the Board, and they failed to respond to Board communications regarding this matter.

**8. Investigation No.:** 12-01-26L  
**Respondent:** Michael Clint Wilson, Jr.  
**Hometown:** Round Rock  
**Certificate No.:** 066065  
**Rule Violation:** 501.90(5)  
**Act Violations:** 901.502(6)  
 901.502(10)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$1,000 and \$161.05 in administrative costs within 30 days of the date of the Board Order.

Respondent is subject to deferred adjudication for the offense of Fraudulent Destruction, Removal, or Concealment of Writing, a Class A Misdemeanor.

**9. Investigation No.:** 12-03-04L  
**Respondent:** Scott D. Eller  
**Hometown:** Round Rock  
**Certificate No.:** 061385  
**Rule Violation:** 501.90(4)  
**Act Violations:** 901.502(6)  
 901.502(10)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's license to practice public accountancy in Texas was suspended, until such time as the conviction becomes final. If the conviction is reversed or set aside, Respondent's license will be reinstated. If the conviction is modified so that the underlying offense is not a felony, then the license will be reinstated, but the matter will return to the BEC for further review and possible disciplinary action. If the conviction becomes final, Respondent's certificate will be automatically revoked. In addition, Respondent must pay an administrative penalty of \$10,000 and \$129.58 in administrative costs. These penalties and costs will be paid in monthly installments. If the conviction is reversed or set aside, the Board will refund the total amount in administrative penalties paid by Respondent.

On February 16, 2012, Respondent was convicted on one count of conspiracy to

commit wire fraud. Respondent is appealing this conviction.

If the conviction becomes final, then it will be a basis for sanction under Board Rule 501.90(4) as well as Sections 901.502(6) and 901.502(10) of the Act. This sanction is imposed in accordance with the procedure pending final conviction outlined in Section 901.505 of the Act.

### TECHNICAL STANDARDS REVIEW COMMITTEE

• **Investigation Nos.:** 10-07-10L  
 10-07-11L  
**Respondents:** Nila Dawn Gersema-Newton and Nila Dawn Gersema-Newton (Firm)  
**Hometown:** El Paso  
**Certificate No.:** 068460  
**Firm License No.:** T09332  
**Rule Violations:** 501.80  
 501.81  
 501.93  
 501.94  
**Act Violations:** 901.502(6)  
 901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked.

Respondents practiced public accountancy while their licenses were expired and delinquent/expired, and failed to substantively respond in writing to two Board communications that required a response within 30 days.

### UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

• **Investigation No.:** 12-03-13N  
**Respondent:** Aleta Eversley  
**Hometown:** Temple  
**Act Violation:** 901.453

Respondent entered into an Agreed Consent Order with the Board whereby Respondent will cease and desist from any further violations of the Act and was ordered to pay \$2,500 in administrative penalties.

Respondent entered into an Agreed Cease and Desist Order with the Board on September 23, 2010. Respondent violated the terms of the Order by using the reserved terms "accounting" and "auditing" to assert an expertise in accounting and auditing without an

individual or firm license issued by the Board. This action constitutes a violation of Public Accountancy Act Section 901.453.

### D. AGREED CEASE AND DESIST ORDERS

**1. Investigation No.:** 09-06-27N  
**Respondent:** Ferdinand Nwagbo d/b/a KF Accounting & Financial Services  
**Hometown:** Round Rock  
**Act Violations:** 901.452  
 901.453(b)  
 901.456(a)

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent held himself out to the public as an "accountant," used the term "accounting" in his business name, and asserted an expertise in accounting and auditing although Respondent does not hold a license in Texas.

**2. Investigation No.:** 11-12-26N  
**Respondent:** Perfect Business Services, Inc. d/b/a Perfect Tax  
**Hometown:** Dallas  
**Act Violations:** 901.451  
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the "CPA" designation and offered to perform attest services although Respondent does not hold a license in Texas.

**3. Investigation No.:** 12-04-02N  
**Respondent:** Classic Tax Resolution, LLC  
**Hometown:** Spring  
**Act Violations:** 901.451  
 901.453  
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

## ENFORCEMENT ACTIONS

Respondent used the reserved terms "CPA" and "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a license in Texas.

**4. Investigation No.:** 12-04-19N  
**Respondent:** Eskinde's Accounting & Tax, LLC  
**Hometown:** Douglasville, GA  
**Act Violations:** 901.451  
901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "CPA" and "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a license in Texas.

**5. Investigation No.:** 12-04-25N  
**Respondents:** Phanindra Ilapakurty and American SMB Services, LLC  
**Hometown:** Plano  
**Act Violations:** 901.451  
901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "CPA," "accountant," and "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

**6. Investigation No.:** 12-04-42N  
**Respondent:** Hugo Villanueva  
**Hometown:** Houston  
**Act Violations:** 901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the terms "accountant" and "accounting" to assert an expertise in accounting and performed an attest service although Respondent does not hold a license in Texas.

**7. Investigation No.:** 12-04-53N  
**Respondents:** Alice C. McFarland and Texas Star Bookkeeping, Inc.  
**Hometown:** Kingsland  
**Act Violations:** 901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the term "accounting" to assert an expertise in accounting and performed an attest service although Respondent does not hold a license in Texas.

**8. Investigation No.:** 12-05-03N  
**Respondents:** Ken Hoffman and 1040 Review, Inc.  
**Hometown:** Houston  
**Act Violations:** 901.451  
901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "CPA," "accountant," and "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

**9. Investigation No.:** 12-05-30N  
**Respondent:** Apex Tax Services, Inc.  
**Hometown:** Austin  
**Act Violations:** 901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved term "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a license in Texas.

**10. Investigation No.:** 12-05-36N  
**Respondent:** David A. Oller d/b/a Oller & Associates Accounting Firm  
**Hometown:** Friendswood  
**Act Violations:** 901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby

Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "accountant" and "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a license in Texas.

**11. Investigation No.:** 12-05-38N  
**Respondents:** Linda Norsworthy and Next Step Financial Services, Inc.  
**Hometown:** Houston  
**Act Violations:** 901.451  
901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "CPA," "accountant," and "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

**12. Investigation No.:** 12-05-41N  
**Respondent:** Monica Barger d/b/a One Stop Business  
**Hometown:** Houston  
**Act Violation:** 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "audit" and "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

### E. CEASE AND DESIST ORDERS

**1. Investigation No.:** 11-01-01N  
**Respondent:** Christopher Crowe  
**Hometown:** Dallas  
**Act Violations:** 901.451  
901.453

Board staff initiated an investigation of this matter based on evidence uncovered during a routine online investigation. Staff found that the website and online advertisements for Respondent's business used the reserved terms "certified public accountants," "accountant," "accounting," and "auditing"



to assert an expertise in accounting and auditing although Respondent did not hold a Texas license during relevant times. These actions violate Act Sections 901.451 and 901.453. Respondent also violated Section 901.003 by offering services to the public that involve the use of accounting, attest or auditing skills, including tax services, while representing to potential clients that he was licensed by the Board.

Respondent ignored the Board's repeated attempts to gain his compliance with Texas law, making it necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**2. Investigation No.: 11-01-03N**  
**Respondent: Cindy D. Clifton**  
**Hometown: Dallas**  
**Act Violations: 901.451**  
**901.453**

Board staff initiated an investigation of this matter based on evidence that Respondent violated the terms of a September 17, 2009, Agreed Cease and Desist Order. Respondent continued to use terms reserved for licensees under the Act in websites, online advertisements, and emails despite not holding an individual or firm license issued by the Board.

During the relevant times, Respondent used the reserved terms "CPA," "accountant," and "accounting" to assert an expertise in accounting. These actions constitute a violation of Sections 901.451 and 901.453 of the Act. Respondent also offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored the Board's attempts to gain her compliance with Texas law, making it necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**3. Investigation No.: 11-11-03N**  
**Respondent: Alicia Henderson**  
**Hometown: San Antonio**  
**Act Violation: 901.453**

Board staff initiated an investigation of this matter based on evidence uncovered during a routine online investigation. Staff found that the websites for Respondent's

business used terms reserved by the Act for individuals and entities holding licenses issued by the Board. Board staff determined that Respondent had not held individual or firm licenses issued by the Board during all relevant times.

During relevant times, Respondent used the term "accounting" to assert an expertise in accounting. This action constitutes a violation of Public Accountancy Act Section 901.453. Respondent also offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board constitutes the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored the Board's attempts to gain her compliance with Texas law, making it necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**4. Investigation No.: 11-11-26N**  
**Respondent: Bridgette Henderson**  
**Hometown: San Antonio**  
**Act Violation: 901.453**

Board staff initiated an investigation of this matter based on evidence uncovered during a routine online investigation. Staff found that the website for Respondent's business used terms reserved by the Act for individuals and entities holding licenses issued by the Board although Respondent did not hold individual or firm licenses issued by the Board during all relevant times.

During relevant times, Respondent violated Act Section 901.453 by using the term "accounting" to assert an expertise in accounting. Respondent also offered services to the public that involved the use of accounting, attest or auditing skills, including tax services, while representing to potential clients that Respondent was licensed by the Board. This constitutes the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored attempts to gain her compliance with Texas law, making it necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**5. Investigation No.: 11-12-17N**  
**Respondent: Al Craig Fleming, Sr.**  
**Hometown: Dallas**  
**Act Violation: 901.453**

Board staff initiated an investigation based on evidence uncovered during a routine online investigation. Respondent was using reserved terms "accountant" and "accounting" to assert an expertise in accounting in the name of his business and on social networking sites although Respondent did not hold individual or firm licenses issued by the Board during all relevant times. These actions constitute a violation of Act Sections 901.451 and 901.453. Respondent also offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board constitutes the practice of public accountancy under Section 901.003 of the Public Accountancy Act.

Respondent repeatedly ignored attempts to gain compliance with Texas law, making it necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**F. PROPOSAL FOR DECISION**

- **SOAH Docket #: 457-09-3225**  
**Investigation No.: 07-05-24L**  
**Respondent: Rodrick Dow**  
**Hometown: Houston**  
**Certificate No.: 045425**  
**Rule Violations: 501.62**  
**501.74**  
**501.74(a)**  
**501.90(13)**  
**Act Violations: 901.502(6)**  
**901.502(11)**

The State Office of Administrative Hearings Administrative Law Judge (ALJ) issued a Proposal for Decision (PFD) finding that Respondent violated Board Rules 501.62, 501.74, 501.74(a), and 501.90(13), as well as Public Accountancy Act Sections 901.502(6) and 901.502(11). Based on the ALJ's recommendations, the Board (1) issued a two-year probated suspension and a reprimand; (2) required 15 hours of additional continuing professional education; and (3) imposed an administrative penalty of \$10,000 and administrative costs of \$9,769.10.

## ENFORCEMENT ACTIONS

### CPE ACTIONS

The certificate of each respondent listed below was not in compliance with the Board's CPE requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years or until the respondent complies with the licensing requirements of the Act. Additionally a \$100 penalty was imposed for each year the respondent continued 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 (*Continuing Professional Education*) of the Act.

Respondent / Location	Board Date	Respondent / Location	Board Date
Jose Andres Aguinaga, Houston, TX	07/19/2012	Michael Buchanan Haynes, Austin, TX	07/19/2012
James Calvin Atkins, III, Houston, TX	07/19/2012	Pamela Joan Chapla High, Murphy, TX	07/19/2012
Catherine Anne Baldwin, Dallas, TX	07/19/2012	Jonathan Llewellyn Hughes, Dallas, TX	07/19/2012
Brandon Morse Battles, Colleyville, TX	07/19/2012	Brett Alan Huisman, Frisco, TX	07/19/2012
Larry N. Bland, Jr., Dallas, TX	07/19/2012	James Allen Kemper, Amarillo, TX	07/19/2012
Digna Barna Brice, Alexandria, VA	07/19/2012	Arti Kwatra, Irving, TX	07/19/2012
Timothy William Burns, Austin, TX	07/19/2012	Charles Lowrey, II, Spring, TX	05/24/2012
Terri Jolene Hanna Cartwright, Highland Village, TX	07/19/2012	Tanya Haynes Millard, Mesquite, TX	07/19/2012
Harriss Thornton Currie, Austin, TX	07/19/2012	Sheila Sherice Price, Austin, TX	07/19/2012
Jennifer Pitre Davis, Houston, TX	07/19/2012	Sandra P. Reid, Sugar Land, TX	07/19/2012
Joel Mark De Young, Houston, TX	07/19/2012	Max Edward Richardson, Grapevine, TX	05/24/2012
Mary Alice Dibble, Frisco, TX	05/24/2012	Jennifer Hilton Sampson, Dallas, TX	07/19/2012
Michael Thomas Edwards, San Antonio, TX	07/19/2012	Julia J. Schreiber, Cypress, TX	07/19/2012
John Patrick Fojtik, Kingwood, TX	05/24/2012	Theodore C. Search, San Antonio, TX	07/19/2012
Soke Yin Foong, Houston, TX	07/19/2012	Ronald Barry Shipp, Dallas, TX	07/19/2012
Carl Mark Goettsche, Sugar Land, TX	07/19/2012	Alejandra Villarreal, Houston, TX	05/24/2012
Donna Marie Hart, Red Oak, TX	07/19/2012	Lauri Anne Cope Wasmuth, Houston, TX	05/24/2012

### THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) 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
Susan Kay Batts, Frisco, TX	07/19/2012	Gillian Galbrath, Plano, TX	05/24/2012
Jill Bedenbaugh, Houston, TX	05/24/2012	Joyce Dale Gercak, Hallsville, TX	07/19/2012
Lisa C. Bravender, Valrico, FL	05/24/2012	Toby Reed Geyer, Fort Lauderdale, FL	07/19/2012
Betty Ann Hix Bray, Dallas, TX	07/19/2012	Marlo L. Gooch, Plano, TX	05/24/2012
Brett Neal Brinson, Baton Rouge, LA	05/24/2012	Linda Beth Gray, Austin, TX	07/19/2012
William Laverne Brown, Jr., Forney, TX	05/24/2012	Edward Smart Gyimah, Laguna Niguel, CA	05/24/2012
Christopher Allen Byrd, Germantown, TN	05/24/2012	Solomon Haile, Silver Spring, MD	07/19/2012
Robert Elliott Campbell, Houston, TX	07/19/2012	Debra Lemons Hall, Garland, TX	05/24/2012
Betty Lynn Cathey, Plano, TX	05/24/2012	Murray Duane Hambrick, Midland, TX	05/24/2012
Carl H. Christensen, Dallas, TX	07/19/2012	Timothy Hayes, Martinez, CA	07/19/2012
Jason Anthony Cordell, Houston, TX	07/19/2012	Marjorie Fisher Huey, Grapevine, TX	07/19/2012
Frank Joseph Cox, Jr, Humble, TX	07/19/2012	David Henry Jennings, Arlington, TX	07/19/2012
Theresa Kaye Cruz, Leander, TX	05/24/2012	Michael Godbold Johnson, Theodore, AL	05/24/2012
Byron Jackson Cryer, Lufkin, TX	07/19/2012	Edmund Cornelius Johnston, IV, Arlington, TX	07/19/2012
Stacy Lynette Cunningham, Austin, TX	07/19/2012	Randall Dodge Keys, Houston, TX	05/24/2012
Kevin Thomas Dennehy, Houston, TX	05/24/2012	Dan Krafcheck, Sugar Land, TX	07/19/2012
James Wesley Doggett, Jr., Jupiter, FL	07/19/2012	Sharon Kay Krueger, Spring, TX	05/24/2012
Francis Samuel Dubois, Corpus Christi, TX	07/19/2012	Tanya Lee Lacosse, San Antonio, TX	05/24/2012
Regena Starks Dumas, Liberty Hill, TX	07/19/2012	Steven Ian Laurel, Austin, TX	07/19/2012
Catherine Ann Richburg Elliott, Mobile, AL	07/19/2012	Hui Liu, Houston, TX	05/24/2012
Joe Robert Esterak, Denver, CO	05/24/2012	Mark Thomas Lowry, Westfield, NJ	07/19/2012
Creed Lamar Ford, IV, Austin, TX	05/24/2012	Nga Nguyet Luu, Houston, TX	05/24/2012
Mary Kay Fuqua, Yukon, OK	07/19/2012	James Patrick Lynch, Corpus Christi, TX	07/19/2012

## ENFORCEMENT ACTIONS

Respondent / Location	Board Date	Respondent / Location	Board Date
Yolawnde Faith Malone, De Soto, TX	05/24/2012	Rogelio Evangelista Ramirez, Pearland, TX	05/24/2012
Oma Claire Morris Mason, Dallas, TX	05/24/2012	Robert Hackett Rickard, Houston, TX	07/19/2012
Damien Russel Matherne, Austin, TX	05/24/2012	Donald Wayne Robinson, New York, NY	07/19/2012
Tara Annette McDonald, Tyler, TX	05/24/2012	Neil David Rubinstein, Plano, TX	07/19/2012
Donald Whitcomb McGregor, Guilford, CT	07/19/2012	Paul I. Schulman, Dallas, TX	07/19/2012
Peter J. Medici, Houston, TX	07/19/2012	Christie Gail Shaw, Houston, TX	05/24/2012
David Jonathan Moss, Scottsdale, AZ	07/19/2012	Jared William Shope, Fort Worth, TX	07/19/2012
Kymlyn L. Nelson, San Antonio, TX	07/19/2012	Bobby J. Smithers, Brashear, TX	05/24/2012
Linda Ellen O'Hare, The Woodlands, TX	05/24/2012	Seymour Subar, Southfield, MI	07/19/2012
Ronald Thomas Parker, Tucson, AZ	07/19/2012	Lisa Slaughter Tarantola, Houma, LA	07/19/2012
Nina Jo Nichols Peery, White Oak, TX	07/19/2012	Julie M. Todaro, Seattle, WA	07/19/2012
Michael Dean Pickerd, Katy, TX	05/24/2012	Marcia T. Vanterpool, Fairview, TX	05/24/2012
Bruce Clayton Pierce, Richmond, KY	07/19/2012	Brian Lee Vaughn, West Monroe, LA	07/19/2012
Carol Anne Plowman, Palm Beach Gardens, FL	07/19/2012	William Hoke Wallace, Andover, KS	05/24/2012
Daragh L. Porter, Loveland, OH	05/24/2012	Deborah Sue White, Columbia, SC	07/19/2012
David Alan Pritchard, Spring, TX	07/19/2012	Howard Hopkins Whitfield, Jr., Fort Worth, TX	05/24/2012
Raymond Thomas Pronk, Dallas, TX	05/24/2012	Maxine Joy Baushe Wilson, Aurora, CO	05/24/2012

### FAILURE TO COMPLETE LICENSE RENEWAL

The respondents failed to complete their license renewal notices in accordance with Section 515.3 of the Board's Rules. Following a public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings recommended that the certificate of each respondent not in compliance be revoked without prejudice until such time as the respondent complies with the requirements of the Rules and the Act. The ALJ found that the respondents violated Section 901.502(12) (regarding violations of Board Rules) of the Act. The respondents, although properly notified, failed to appear in person or by authorized representative.

Respondent / Location	Board Date	Respondent / Location	Board Date
Stuart Allan Mitchell, Lewisville, TX	07/19/2012	Shannon Hill White, Frisco, TX	07/19/2012
Cynthia Zimmerman Taylor, The Woodlands, TX	07/19/2012		



**How long does a CPA firm have to save old client records and work papers before recycling them?**

For the answer to this and other FAQs on a variety of enforcement matters, see: [www.tsbpa.state.tx.us/enforcement/faq.html](http://www.tsbpa.state.tx.us/enforcement/faq.html)

TEXAS STATE

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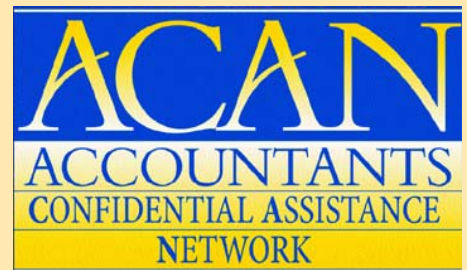
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