

Texas State Board Report

January 2000

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY
Austin, Texas

VOL. 69

BACK IN THE 1980S, THE NUMBER OF CPAs ENTERING THE PROFESSION LEAPED TO AN ALL-TIME HIGH, both in Texas and across the nation. Now the trend has reversed itself, and the influx of CPAs is rapidly decreasing. *Why?*

Where are the CANDIDATES?

According to Dr. Jan R. Williams, accounting professor at the University of Tennessee and president of the American Accounting Association, there is no single cause for the decline in the number of CPA examination candidates. He believes a number of factors have drawn young people away from the accounting profession.

What's happening in the colleges?

Demographics show that there are fewer accounting majors now than in the past, possibly because of the natural ebb and flow of student interest, says Dr. Williams.

This decline goes hand-in-hand with the falling enrollment in undergraduate business schools in recent years, agrees Dr. Edward L. Summers, CPA, an accounting professor at the University of Texas at Austin, who is also a member of the Texas State Board of Public Accountancy and chairman of the Board's Qualifications Committee.

The decrease is part of an economic and cultural phenomenon, he states. "A whole galaxy of players in this drama includes accounting professors, the curriculum, social attitudes toward CPAs, the accounting lifestyle, and the demand for CPAs. You can't force the demand for accounting services, and the profession doesn't have many tools for influencing the number of CPAs and accounting majors."

Those students who might have leaned toward majoring in accounting in the past are now being lured into the finance, information systems, and logistics fields. This may be partly due to the broader range of jobs with higher starting salaries in other fields and a more stringent accounting curriculum (*i.e.*, the 150-hour requirement for future CPAs).

"If you only have time and money for a four-year undergraduate degree, you'll choose to go into something other than accounting," Dr. Summers has found.

See *Candidates*, page 14

NUMBER OF TEXAS CANDIDATES 1991 - 1999

May 1991	7,653
Nov 1991	6,966
May 1992	5,604
Nov 1992	5,997
May 1993	5,320
Nov 1993	6,210
May 1994	5,096
Nov 1994	5,468
May 1995	4,876
Nov 1995	5,580
May 1996	4,929
Nov 1996	5,562
May 1997	5,279
Nov 1997	7,237
May 1998	4,139
Nov 1998	4,079
May 1999	3,449
Nov 1999	3,855

Texas State Board Report

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Automated Information

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24-hour exam application requests

(512) 305-7850

Running the Board office

William Treacy Executive Director

IT IS MY DISTINCT HONOR TO BE THE BOARD'S EXECUTIVE DIRECTOR, A POSITION I have held for the past nine years. I am assisted by a staff of forty-two dedicated state employees who help the Board in regulating the practice of public accountancy in Texas. As executive director, I report directly to the Board and am responsible for overseeing all the Board's operations.

To give a better idea of what goes on here, let me describe the functions of various divisions at the Board.

EXECUTIVE DIVISION. The Executive Division consists of the executive director, the public information officer, and an administrative assistant. The executive director reports directly to the Board, and is responsible for overseeing all of the Board's operations.

The executive director:

- ♦ directs the coordination of Board meetings;
- ♦ oversees the preparation of Board meeting agenda;
- ♦ serves as the liaison to the Executive Committee; and
- ♦ supervises the semiannual regional swearing-in ceremonies.

The *Public Accountancy Act* provides for public information services to assist in carrying out the Board's responsibility of protecting the public. The public information officer reports to the executive director and coordinates the following functions, including:

- ♦ writing, editing, and designing Board publications, brochures, and newsletters;
- ♦ publishing the *Act* and Board rules;
- ♦ disseminating publications to the public; and
- ♦ responding to inquiries concerning recent legislative and Board actions.

ACCOUNTING AND ADMINISTRATIVE SERVICES DIVISION. The Accounting and Administrative Services Division is headed by the Board's director of administrative services/chief financial officer (a CPA), who reports to the executive director and is the liaison to the Regulatory Compliance Committee. In addition to the chief financial officer, the staff includes three staff accountants, two accounting clerks, a staff services officer, a mail room clerk, and a receptionist.

The Accounting and Administrative Services Division is responsible for:

- ♦ coordination of all financial activities of the Board;
- ♦ preparation of all related reports and other documentation; and
- ♦ overseeing the daily operations of:
 - purchasing;
 - personnel;
 - the mail room;
 - the reception function; and
 - the office facility.

LICENSING/CONTINUING PROFESSIONAL EDUCATION/QUALITY REVIEW DIVISION.

The Licensing Division consists of seven staff members and a director. The licensing director is the staff liaison to the Licensing, Continuing Professional Education, and Quality Review Committees. This division performs the following functions:

- ♦ registration of entities engaged in the practice of public accountancy;
- ♦ issuance of reciprocal certificates;
- ♦ maintenance of records of registered sponsors of continuing professional education courses and verification that licensees have earned and reported the minimum required number of continuing professional education hours; and
- ♦ administering the quality review program, which is designed to assure competence in the work product of Texas CPAs.

QUALIFICATIONS DIVISION. The Qualifications Division staff is composed of a director, an administrative assistant, and four administrative technicians. The director of qualifications serves as the liaison to the Board's Qualifications Committee.

See *Board office*, page 15

IN THE JANUARY 1999 ISSUE OF THE *TEXAS STATE BOARD REPORT*, WE REPORTED ON A SYMPOSIUM HOSTED BY AUSTIN COMMUNITY COLLEGE FOR THE PURPOSE OF FOSTERING AN INTERNATIONAL EXCHANGE OF KNOWLEDGE AND EXPERIENCE BETWEEN ACCOUNTANTS FROM TEXAS AND MEXICO.

Texas and Mexico cooperating in educational exchange program

William Treacy, the Board's executive director, participated in the Second International Symposium of Professional Accountants: Mexico-Texas on September 27-30 in Austin. The result of this two-year endeavor is a tentative agreement between Austin Community College, the Texas State Board of Public Accountancy, and the Central-Occidental Region of the Mexican Institute of Public Accountants which together will promote professional development of accountants and create more business opportunities in Texas and in the Mexican states of Aguascalientes, Colima, Guanajuato, Jalisco, Michoacan, Nayarit, Queretaro, and San Luis Potosi.

The agreement's objective is to improve the training of professional accountants as well as the quality of services they perform.

Areas of collaboration will include the following:

- ♦ faculty and other appropriate personnel exchange;
- ♦ training materials;
- ♦ professional development for faculty and accountants;
- ♦ development of alternative teaching methods; and

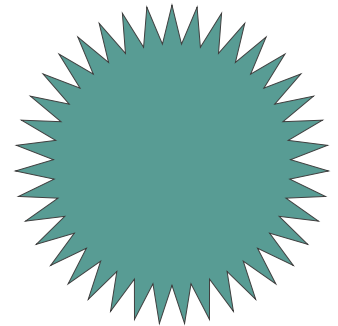
- ♦ appointment of responsible officials.

In order to achieve the educational objectives, the agreement proposes a three-tiered program to overcome the language barrier.

The first level will begin with the development of a one-semester intensive foreign language course at each institution. Individuals whose foreign language skills already meet the course standards may "test out" of the course.

The second level is designed to further develop the foreign language skills and to build an accounting and business vocabulary. A two-week immersion course, offered in cooperation with the hosting college language department, will take place both in the classroom as well as in a variety of unstructured "real-life" business situations.

The third level will consist of a two-week seminar of accounting, tax laws, other course work, and the opportunity to participate in job shadowing of professional accountants. The business community's participation is necessary for the success of this level, and it will be each institution's responsibility to develop the necessary connections with businesses in their communities.



BASED ON THE RECOMMENDATION OF A RECENT INTERNAL AUDIT, THE Board is developing a plan in which it will request and review attendance certificates to verify the accuracy of the CPE reported by licensees.

The in-depth project, scheduled to begin in the spring of 2000, will show whether licensees have taken courses from registered sources and will also provide guidance in ascertaining whether its registered CPE sponsors are in compliance with the Board's CPE standards.

Those licensees randomly chosen for the audit are required by Board rule to respond to the Board's request within thirty days.

Board rules require that licensees retain proof of their CPE attendance for three years following completion of each course.

CPE audit

A NUMBER OF PRESENT AND PAST MEMBERS OF THE TEXAS STATE Board of Public Accountancy (TSBPA) are demonstrating their leadership abilities on a national level by actively participating in the National Association of State Boards of Accountancy (NASBA), an organization composed of all the U.S. accountancy boards. These jurisdictions include the fifty states plus the District of Columbia and the territories of Guam, Puerto Rico, and the Virgin Islands.

Texans active in NASBA

NASBA's mission is to enhance the effectiveness of state boards of accountancy by providing high quality, effective programs and services. It also identifies, researches, and analyzes major, current, and emerging issues affecting state boards of accountancy; strengthens and maintains communications with member boards to facilitate the exchange of ideas and opinions; and develops and fosters relationships with organizations that impact the regulation of public accounting.

The following is a summary of Texans presently serving on NASBA standing committees and boards, exclusive of various task forces.

Both the Board's presiding officer, **K. Michael Conaway**, CPA, and assistant presiding officer **Jimmie L. Mason**, CPA, were recently elected to the NASBA Board of Directors. Mr. Conaway is the NASBA Southwest Region's director, while Mr. Mason is a director-at-large. Both also serve on the Administration and Finance Committee, of which Mr. Mason is chairman, and on the Bylaws Committee, chaired by Mr. Conaway. The Administration and Finance Committee oversees and monitors NASBA's fiscal operations. The Bylaws Committee reviews the NASBA Bylaws and Articles of Incorporation for clarity and consistency and recommends changes as necessary.

Additionally, Mr. Conaway is a member of the Relations with Member Boards Committee, which provides for the exchange of information and ongoing communications between NASBA and its member boards. The committee also identifies issues for regional meetings. Mr. Mason is on the *Uniform Accountancy Act* Committee, the group that monitors the need for revisions to the *Uniform Accountancy Act* and the model rules.

Board treasurer **Jerry A. Davis**, CPA, sits on the NASBA Litigation Response Committee, which is responsible for evaluating requests for legal assistance from state boards of accountancy. He is on the NASBA Nominating

Committee, which recommends a slate of officers and directors to the NASBA membership. In addition, he is a member of the NASBA Technical Standards Committee; this committee reviews exposure drafts and other documents regarding technical standards by the Independence Standards Board, the Securities and Exchange Commission, the AICPA, and other professional organizations.

Wanda R. Lorenz, CPA, whose term on the TSBPA recently expired, is also on the Technical Standards Committee.

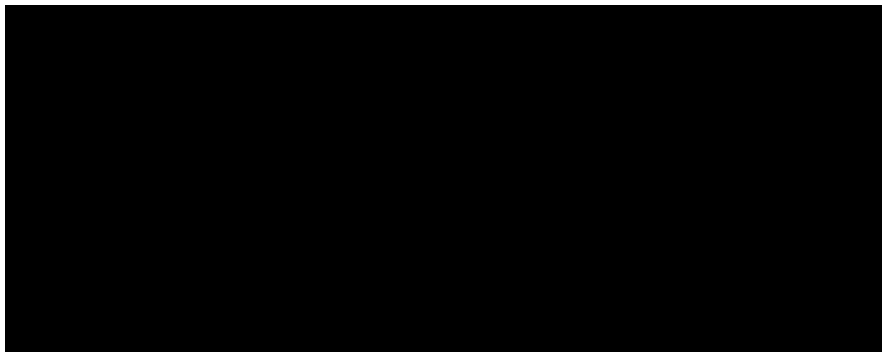
TSBPA public member **Lou Miller** is on the NASBA CPE Advisory Committee, which reviews the methodology of maintaining the qualitative aspects of the National Registry of CPE Sponsors and advises the Board of Directors about innovations in CPE.

Former TSBPA chairman and past NASBA president **Ronnie Rudd**, CPA, is a member of the NASBA CPA Examination Review Board. The Review Board evaluates and reports on the appropriateness of the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and other examinations in general use by boards of accountancy for the licensing of CPAs. It also examines records, makes observations, conducts inspections, and makes inquiries about the exams in the various jurisdictions; it then reports its findings to the appropriate boards of accountancy.

TSBPA executive director **William Treacy** serves on the International Qualifications Appraisal Board. This body reviews accounting qualifications of other countries, negotiates reciprocity agreements with their professional accounting organizations, and makes reciprocity recommendations to the U.S. boards of accountancy. He also is on the *Uniform Accountancy Act* Education and Implementation Committee, which devises practical programs for promoting the *Uniform Accountancy Act*.



Fifty-year licensees honored



THE BOARD CONDUCTED SWEARING-IN CEREMONIES ON TWO DATES at three locations on November 6 (Austin) and November 13 (Arlington and Humble), with 1,016 new CPAs receiving their certificates.

Another highlight of the event was the recognition of CPAs who have maintained their licenses for fifty years.

Louis D. Carothers (Certificate No. 001846) and Dorman Wayne Tidwell (Certificate No. 001934) attended the Austin ceremony.

Jarman Bass (Certificate No. 001833), L. Ward Mendenhall Jr. (Certificate No. 001908), and John L. Morrison Jr. (Certificate No. 001911) were at the Arlington event. Mr. Bass is a former vice-chairman of the Texas State Board of Public Accountancy.

The Humble site was attended by L.D. Carter (Certificate No. 001848), Robert Wayne Collier (Certificate No. 001851), Arthur Greenspan (Certificate No. 001867), George W. Norsworthy (Certificate No. 1915), and Frederick J. Pearson (Certificate No. 001918). Mr. Greenspan is a member of the Board's Technical Standards Review Committee. Although Henry J. Hogan (Certificate No. 001878) was unable to attend, he was represented at the ceremony by his son, Michael H. Hogan.

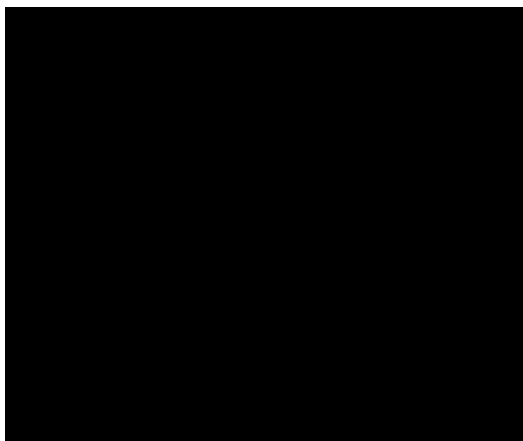
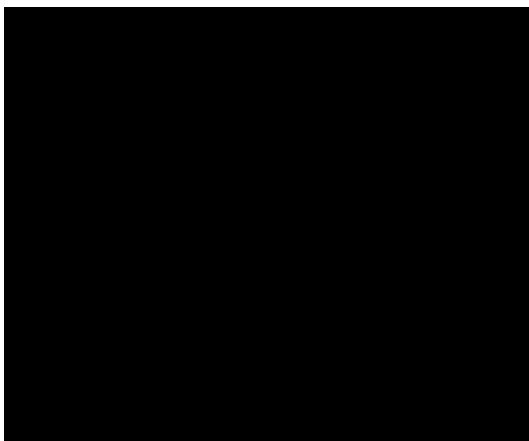
Following is the complete list of fifty-year

licensees honored.

KANSAS Lott, Eugene H.; **OKLAHOMA** Morphew, William; **TEXAS (Austin)** Koester, Sterling F.; **(Arlington)** Mendenhall, L. Ward Jr.; **(Beaumont)** Greenspan, Arthur; **(Dallas)** Bass, Jarman; Dodson, Max R.; Morrison, John L. Jr.; Watson, Thomas M.; **(Fort Worth)** Tidwell, Dorman Wayne; **(Houston)** Albin, Mirl J.; Allen, Frank M.; Bahme, Jay; Carter, L.D.; Collier, Robert Wayne; Cramer, Alfred F.; Griffin, Dorothy G.; Hogan, Henry J.; Kaim, Daniel; Marks, Myron B.; McMillan, Alton L.; Norsworthy, George W.; Pearson, Frederick J.; Putman, William M.; **(Hunt)** Vaden, W. Robert; **(Katy)** Taube, Robbie Lee; **(Lamesa)** Wilton, Robert S.; **(Laredo)** Kowalsky, Samuel; **(Plano)** Erickson, Homer B.; **(San Angelo)** Kopecky, Eugene Lamar; **(San Antonio)** Seeman, Norman; **(Snyder)** Yorgesen, Russell S.; **(Texarkana)** Arnold, Thomas Edwin; **(Tyler)** Justice, John H.; **(Waco)** Scott, John S.; **(West Columbia)** Carothers, Louis D.



TOP: In Humble, L.D. Carter, Robert Collier, Arthur Greenspan, Frederick Pearson, and George Norsworthy were recognized as having maintained their Texas CPA certificates for fifty years.



FAR LEFT: At the ceremony on the UT-Arlington campus, the Board's presiding officer K. Michael Conaway, (left) and Board members Robert C. Mann and Gwen B. Gilbert (right), posed with fifty-year CPAs John L. Morrison Jr. and Jarman Bass.

NEAR LEFT: Ms. Gilbert and Mr. Conaway are pictured with longtime CPA L. Ward Mendenhall in Arlington.

THANK YOU, PROCTORS!

AUSTIN

Merlin Darling	Austin Berrier Darling
David C. Catlin	Austin Information System
Philip Hiller	Austin Information System
Regina Durbin	Brown, Graham & Co.
Anthony Ross	City of Austin
Bruce Collier	Edmis
Russell Morrison	Garland R. Shelton & Co.
David McLaughlin	Georgetown ISD
Susan Shrader	Gindler, Chappell, Morrison & Co.
Fred Box	Retired
Bobby Cook	Retired
Gerald F. Cox	Retired
Raymond Devine	Retired
Willard J. Lawrence	Retired
George McNiel	Retired
William Newby	Retired
Stanley Peterman	Retired
Morris Johnson	Self-Employed
Karl Locker	Self-Employed
Robert Saegert	Self-Employed
Clint Schuhmacher	Self-Employed
Beverly Straub	Self-Employed
Ann Clift White	Self-Employed
David G. Royal	Teacher Retirement System
James Stolp	Teacher Retirement System
Theresa Cruz	Texas Dept. of Housing & Community Affairs
Kenneth Elliott	Texas Dept. of Insurance
Rebecca Wagner	Texas Dept. of Insurance
Lila Beasley	Texas Dept. of MHMR
Elizabeth Caskey	Texas Education Agency
Rita Chase	Texas Education Agency
Cassie Huggins	Texas Education Agency
Andrea Carter	TSBPA
Jean Ickes	TSBPA
Donna Maher	TSBPA
Donald L. Woods	U.S. Attorney's Office
Richard S. Onge	University of Texas
Kimberly K. Hagara	University of Texas System
David L. Key	University of Texas System

EL PASO

Patrick Attel	Attel & Co.
Michael Drapes	Drapes Consulting
Leslie Baldwin	Henderson, Henry & Co.
Jessica Gomez	KPMG
Patricia Welch	KPMG
Anthony Benitez	New York Life
Jimmy Stevens	Retired
Rick S. Azar	Self-Employed

FORT WORTH

Stephen Broom	Arthur Andersen
David Cargile	Arthur Andersen
Yuheng Jade Tsang	Burlington Northern Santa Fe
Larry Stephens	Central and Southwest Sevcices
Gene Anderson	City of Paris

W. Ray Cook Jr.	Cook McDonald & Co.
Edie McDonald	Cook McDonald & Co.
Frank Norris	FDIC
Louise Sall	Fort Worth Dallas Ballet
Keith Hollar	Frazier, Griffin & Co.
Kristi Boatman	Freeman, Shapard & Story
Joan Byers	Freeman, Shapard & Story
Walter Muller	Freeman, Shapard & Story
Bill Tudor	Freeman, Shapard & Story
Terri Hornberger	Hugly & Co.
Barbara Carmichael	IRS
Michael Flahive	IRS
George Lavina	IRS
Jason Kevil	KPMG
Alison Parker	KPMG
Samuel Varkey	Lane Gorman Trubitt
Johnna McNeal	Malnory McNeal & Co.
Emily Fortner	PricewaterhouseCoopers
Sandra Reavis	PricewaterhouseCoopers
Jill Weiskircher	PricewaterhouseCoopers
Jennifer Raycliff	Rylander Clay & Opitz
Nancy Jaris	Saville, Dodget & Co.
Laura Young	Saville, Dodget & Co.
Walter Baldree	Self-Employed
Tomibeth Brooks	Self-Employed
Calvin Brown II	Self-Employed
Charles Calhoun	Self-Employed
Charles Carminati	Self-Employed
Lisa Cassell	Self-Employed
Donna Chamberlain	Self-Employed
Leona Cheah	Self-Employed
Dan Chick	Self-Employed
Jennifer Cox	Self-Employed
Erin Dingman	Self-Employed
Connie Duncan	Self-Employed
Jim Fitzmaurice	Self-Employed
Wendell Grandey	Self-Employed
Tom Hatfield	Self-Employed
Patricia Havard	Self-Employed
Terry Hobbs	Self-Employed
Kathryn Isbell	Self-Employed
Mary Kay Jorgensen	Self-Employed
Woody Mathews	Self-Employed
Bretta Milner	Self-Employed
Theresa Rice	Self-Employed
Susan Roberts	Self-Employed
Bonnie Vaughn	Self-Employed
David Walsh	Self-Employed
Vickie Watson	Self-Employed
John Wilson	Self-Employed
Cheryl Prachyl	Texas Wesleyan University
Jim Buxton	Trophy Club Entities
Genie Adams	Weaver & Tidwell
Kevin Crum	Weaver & Tidwell
Kevin McDonnell	Weaver & Tidwell
Holly Pontier	Weaver & Tidwell

GALVESTON

Mangalam Arcot	American General Corporation
Elwood M. Domaschk	Jr. Cabaniss, Horn, Domaschk & Passmore PC

Richard L. Loving
 Joe Okigbo
 Donald M. Clanton
 Homer Longenecker
 Regina S. Halle

Gary E. Dullum
 Nancy L. Bailey

William G. Hercules
 Frehiwet Asefaw
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 Sumol P. Adungchai
 Thomas J. Roberts
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 Carol Donnelly
 Robert E. Estill
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 J Gurnada M. Barziza
 John M. Childs
 Martha T. de la Fuente
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 Milton B. McGee
 Curtis E. Nicks
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 James Richburg
 Sheila L. Root
 Virginia L. Snider
 Diana T. Tiberia
 Gregory Edgar Vernon
 Glenn G. Wright
 Elyse A. Turla
 Frank W. Wilson
 Beverly W. Ruffin

Capital Strategies Group, Inc.
 City of Houston
 Clanton & Co.
 Clyde D. Thomas & Company
 Community Management Solutions, Inc.

Comptroller of Public Accounts
 Easley, Endres, Parkhill & Brackendorff PC
 Ernest B. Bugh Jr.
 Ernst & Young LLP
 Ernst & Young LLP
 Exxon Company USA
 Fitts, Roberts & Co.
 Galveston County Auditor
 H.R. Shikh & Co.
 IRS
 IRS
 IRS
 IRS
 IRS

McGee Wheeler & Co.
 Methodist Healthcare System
 Montgomery Ward
 Nommensen Hoover & Williams
 Nommensen Hoover & Williams
 Ocean Energy, Inc.
 PCR Systems
 PricewaterhouseCoopers LLP
 Rice University
 Self-Employed
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 Self-Employed
 Stephens Office Supply Inc.
 TSCPA - Houston Chapter
 TSCPA - Houston Chapter
 University of Houston

LUBBOCK

Marion Bryant
 Sandra Bennett
 Randy Robbins
 Dorothy Lewis
 David Hettler
 Margaret Burnett
 Ray D. Box

American State Bank
 Bolinger Segars Gilbert & Moss
 Bolinger Segars Gilbert & Moss
 City of Lubbock
 Ehler & Hettler
 Gary Bowers & Miller
 Lyntegan Electric

The November, 1999 Uniform CPA Examination was conducted at six Texas locations, with 3,855 candidates writing one or more parts.

The Board relies on members of the profession to proctor, as it would be unable to conduct an exam of this magnitude without assistance. The Board sends its sincere appreciation to the following individuals who proctored in November and to their employers who allowed them to help in this effort.

Martin E. Green
 Randal Smith
 Sara Carleton
 Daphna Simpson
 Jana Gregory
 Rebecca Walker
 Lari Frailey

 Kerrie A. Gribbs
 Shirley Houlette
 Jim Jenkins
 Norma Kincer
 Keith Reeger
 Alton Smith
 Robert Picketts
 Ben Trotter
 Kim Turner
 Richard Portwood
 Ladelle Watson

Martin E. Green
 Martin E. Green
 Mason Warner & Co.
 Mason Warner & Co.
 Plains National Bank
 Pratas Smith & Moore
 Robinson Burdette Martin & Cowan
 Self-Employed
 Self-Employed
 Self-Employed
 Self-Employed
 Self-Employed
 Self-Employed
 Texas Tech University
 Texas Tech University
 Texas Tech University
 TN & O Coaches
 Women's Protective Services

SAN ANTONIO

Guillermo E. Soria
 Evelyn J. Vergara
 Laura E. Burt
 Mary E. Flores
 Maria A. Martinez
 Donald J. Malik
 Jo Lynn Timmermann
 Bonit S. Warnell
 Roland Boysen
 Ernie R. Bubenik
 Myra L. Fitch
 Glen H. Hartford
 Theodore F. Meyer
 Albert J. Reiter
 Gary Espinosa
 Todd W. Bond
 Harry G. Voigt

Alcoa Fujikura LTD
 Brooke Army Medical Center
 Burt & Company
 Caneiro Chumney & Co.
 Caneiro Chumney & Co.
 Crockett Street Management
 Mullin & Timmermann
 San Antonio Water System
 Self-Employed
 Self-Employed
 Self-Employed
 Self-Employed
 Self-Employed
 Self-Employed
 USAA
 Wackenhut Corrections
 Jana, Inc.

Proctors needed!

If you would like to proctor the May 3-4, 2000 exam, please call your local TSCPA chapter or contact us by e-mail at:

exam@tsbpa.state.tx.us

ENFORCEMENT ACTIONS

DISCIPLINARY ACTIONS

Respondent: Thomas O. Bailey (Dallas)
Certificate No.: 003770
Complaint No.: 99-01-08L
Date of Board ratification: 9/16/99
Disposition: The respondent entered into an agreed consent order whereby the respondent was placed on probated suspension until July 1, 2001. The respondent received a three-year suspension by the Internal Revenue Service for late filing of personal tax returns from 1985 through 1996. Such conduct is a violation of *Section 21(c)(4)* of the Act and *Section 501.41(7) (Discreditable Acts)* of the Rules.

Respondent: Robert D. Barnett (Dallas)
Certificate No.: 008040
Complaint No.: 98-09-01L
Date of Board ratification: 7/15/99
Disposition: The respondent entered into an agreed consent order whereby the respondent was reprimanded. The respondent failed to respond to client inquiries on tax matters. Such conduct is a violation of *Section 21(c)(4)* of the Act and *Section 501.41 (Discreditable Acts)* of the Rules.

Respondent: Richard Black (Dallas)
Certificate No.: 049818
Complaint No.: 99-01-04L
Docket No.: 457-99-1324
Date of Board ratification: 9/16/99
Disposition: The respondent's certificate was revoked. The respondent was assessed administrative costs of \$601.84 and administrative penalties of \$3,000. The respondent wrote a check to the IRS for his client which was returned for insufficient funds after accepting \$1,700 from his client, failed to return client records, practiced public accountancy without a current license, and failed to respond to Board or client inquiries on this matter. The respondent violated *Sections 9, 21(c)(2), 21(c)(4), and 21(c)(11)* of the Act.

Respondent: Darrell Dillard (Midland)
Certificate No.: 029241
Complaint No.: 99-01-23L
Date of Board ratification: 9/16/99
Disposition: The respondent entered into an agreed consent order whereby the respondent was reprimanded. The respondent failed to respond to client inquiries on tax matters and disclosed confidential client communications to a third party. Such conduct is a violation of *Section 501.31 (Confidential Client Communications)* and *Section 501.41(12) (Discreditable Acts)* of the Rules. Such conduct is also a

violation of *Section 21(c)(4) (Violating Board Rules)* of the Act and *Section 21(c)(11)* of the Act.

Respondent: Michael L. Lindsey (Kingwood)
Certificate No.: 063511
Complaint No.: 98-11-14L
Date of Board ratification: 7/15/99
Disposition: The respondent entered into an agreed consent order whereby he was reprimanded for engaging in the client practice of public accountancy without a registered practice unit. Such conduct is a violation of *Section 21(c)(4)* of the Act and *Section 501.40 (Registration Requirements)* of the Rules.

Respondent: James C. Porter (Tyler)
Certificate No.: 038066
Complaint No.: 99-03-03L
Date of Board ratification: 7/15/99
Disposition: The respondent entered into an agreed consent order whereby his certificate was revoked in lieu of further disciplinary action. The respondent was convicted of the felony offense of aggravated assault and he reported that he wished to revoke his certificate. Such conduct is a violation of *Sections 21(c)(4), 21(c)(5), and 21(c)(11)* of the Act and *Section 501.41 (Discreditable Acts)* of the Rules.

Respondent: John G. Robinson (Dallas)
Certificate No.: 037524
Complaint No.: 99-01-28L
Date of Board ratification: 7/15/99
Disposition: The respondent entered into an agreed consent order whereby he was reprimanded. The respondent failed to exercise due diligence in cooperating with his client to timely file personal and corporate tax returns. Such conduct is a violation of *Sections 21(c)(4) and 21(c)(11)* of the Act and *Section 501.41 (Discreditable Acts)* of the Rules.

CPE ACTIONS

Respondents: **KENTUCKY** Thompson, Michael Craig; **MASSACHUSETTS** Jones, Jan Lee; **SOUTH DAKOTA** Chung, Don; **TEXAS (Austin)** Zinsmeyer, Donna K.; **(Carrollton)** Fryar, Clarence David III; **(Cedar Hill)** Vines, John Warren; **(Dallas)** Powell, Keith Russell; Rankin, David Ray; Utley, Edward Blake; **(Denton)** Barnett, William Keith; **(Fair Oaks Ranch)** Smith, Allen Lee; **(Fort Worth)** Ball, Thomas Leon; Dwight, Peter Lawrence; **(Houston)** Hulme, Ronald Carl; Klepser, Tania Lynne; Navarro, Mark Ernest; **(Irving)** Alexander, Mark Jeffery; **(Kerrville)** O'Neal, Kenneth Robert; **(Spring)** Gallien, James Edward Jr.; **(Sugar**

Land) Bagnall, Julianne; Morgan, Galt; Reingold, Bernard Samuel; **(Weatherford)** Morgan, Linda Sue Gibson.

Complaint Nos.: 99-03-10103 through 99-03-10332

Docket No.: 457-99-0420.B

Date of Board ratification: 7/15/99

Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient continuing professional education credits under *Section 15A* of the *Act*. The respondents also violated *Section 21(C)(4)* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **TEXAS (Austin)** Wasson, Robert Fleming Jr.; **(Dallas)** Cox, Mark Alan; **(Fort Worth)** Neuren, Yvonne Marianne Lavender; **(Houston)** Adrian, Sheryl Dawn; Boone, Walter Richard; Jones, Vicki Janine; Koucouthakis, George Gust.

Date of Board ratification: 7/15/99

Complaint Nos.: 99-04-10114 through 99-04-10179

Docket No.: 457-99-0644.B

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient continuing professional education credits under *Section 15A* of the *Act*. The respondents are in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **GEORGIA** Nixon, Diane Mary; **LOUISIANA** Croft, Scott Howard; **TEXAS (Arlington)** Colson, Cora Anna; **(Austin)** Fallon, Sean Patrick; **(Cedar Hill)** Wallace, Leslie Howard; **(Dallas)** Farragut, Phyllis Helen Westcott; Rominger, Carolyn Ann; **(El Paso)** Nunez, Leticia; **(Farmers Branch)** Yeung, Douglas Shingtack; **(Garland)** Nix, Neal Edward; Ritchey, Robert Wesley Jr.; **(Houston)** Dansby, Jocelyn Kay; Mcgrath, Dennis Patrick; Rogers, Lawson Wayne; **(Humble)** Hall, Gail Ripko; **(Irving)** Lukash, Jeffrey John; Mayes, Marcia Lynne; **(Plainview)** Owens, Caryl René Wright; **(Plano)** McCraw, Michael Kirby; Trecartin, Robert William; **(Sugar Land)** Boyd, James Curtis.

Complaint Nos.: 99-05-10001 through 99-05-10157

Docket No.: 457-99-0865.A

Date of Board ratification: 9/16/99

Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient continuing professional education credits under *Section 15A* of the *Act*. The respondents also violated *Section 21(c)(4)* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **CALIFORNIA** Jackson, John David; **TEXAS (Allen)** Lozuk, Annette Lynn; **(Dallas)** Boswell, Michael Dale; Fretwell, Robert R.; Hamilton, William Gerald; **(Houston)** Dilgren, Diane Kay; **(Irving)** English, Mitchel Ray; **(Kingwood)** Richardson, Suzanne Corino; **(Plano)** Larson, Thomas Edward; **(Seabrook)** Mak, Hingsum David; **(Trophy Club)** Miller, James Ronald.

Complaint Nos.: 99-06-10258 through 99-06-10397

Docket No.: 457-99-1032.B

Date of Board ratification: 11/11/99

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under *Section 15A* of the *Act*. The respondents violated *Sections 15A* and *21(c)(4)* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **OKLAHOMA** Blinka, Lawrence Edwin; **TEXAS (Bedford)** Hardman, Gary E.; **(Dallas)** Frye, Douglas Raymond; **(Fort Worth)** Davis, John Ray; **(Houston)** Black, David Neal; Hopkins, Meri Kit; Lee, Melissa Kay; Littmann, Sharon Reedy; Omodele, Boluwaji; **(Humble)** Nguyen, Dinh Quoc; **(Irving)** Willhite, Christopher Wayne; **(Kingwood)** Mackey, Curtis Lee; **(Odessa)** Neagle, Danny R.; **(Plano)** Weithers, Kenneth Franklin; **(Terrell)** Rollins, William Edmond.

Complaint Nos.: 99-07-10181 through 99-07-10372

Docket No.: 457-99-1299.B

Date of Board ratification: 11/11/99

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The

Are you aware of someone practicing public accounting without a license?

THE *PUBLIC ACCOUNTANCY Act* specifically prohibits an unlicensed person or firm from practicing public accounting, offering to perform public accounting, holding out to the public as a licensed CPA or public accountant, or claiming an expertise in accounting.

These prohibitions include any advertisement, sign, business card, or other electronic, oral, or written communication which falsely state or imply that the person or business is licensed to practice in Texas.

The Board asks for your cooperation in letting us know of suspected instances of unlicensed practice.

Please send photographs, business cards, stationery, etc. and/or a written account of suspected activities to:

TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY
ENFORCEMENT DIVISION
333 Guadalupe
Tower 3, Suite 900
Austin, Texas 78701-3900

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Enforcement Actions

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respondents failed to report sufficient CPE credits under *Section 15A* of the *Act*.

Respondents: **TEXAS (Abilene)** Browder, Laura Joy Hines; **(Allen)** Kleiner, Kevin Allen; **(Arlington)** Pruitt, Brad Alexander; **(Bedford)** Southan, Lorna Kay; **(Cedar Creek)** Teague, Dale Ray; **(Dallas)** Borsch, Robert Charles; Gilmore, Curtis Wayne; Hardwick, Kelly Elizabeth; Kieffer, Shelley Lynne; MacDonald, Janelle Elizabeth Jones; Mills, John Cecil; Norton, Stephen Hart; Trollinger, Robert Moore; **(Farmers Branch)** Lenzen, Lawrence George III; **(Fort Worth)** Tatum, Marcus Jerome; **(Garland)** Potter, Susan Marie; **(Houston)** Brown, Stephanie Ann; Deland, Steven James; Finkelman, Steven Joseph; Maguire, John Leonard; Muckelroy, Jason Todd; Reilly, William Charles; Stanley, Benjamin Franklin; **(Katy)** Martin, Brett Gordon; **(Lewisville)** Bartlett, Katrina Adams; **(Mesquite)** Collins, Debra Sue Loudd.

Date of Board ratification: 11/11/99

Complaint Nos.: 99-08-10347 through 99-08-10653

Docket No.: 457-99-1496.B

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient continuing professional education credits under *Section 15A* of the *Act*. The respondents violated *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.52 (Mandatory CPE Reporting)* of the *Rules*.

FAILURE TO RENEW ACTIONS

Respondent: Scroggins, Jerome Macon Jr. (Houston)

Complaint No.: 99-03-10337

Docket No.: 457-99-0420.C

Date of Board ratification: 7/15/99

Disposition: The certificate of each respondent not in compliance was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respon-

dents failed to complete the renewal of their licenses in violation of *Section 515.1 (License)* of the *Rules*. The respondents are also in violation of *Section 21(c)(11)* of the *Act*.

Respondents: **ILLINOIS** Pestine, Brinati, Gamer, Ltd; **TEXAS (Dallas)** Charles Martin & Company PC; **(Houston)** R.R. Russell PC; **(Irving)** Mitchel R. English; **(Longview)** Michael Lynch & Associates, Inc.; **(Southlake)** Lance B Metcalf; **(Sugar Land)** W. Tom Robinson.

Complaint Nos.: 99-06-10176 through 99-06-10228

Docket No.: 457-99-1032.D

Date of Board ratification: 9/16/99

Disposition: The certificate of each respondent not in compliance was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses in violation of *Section 515.1 (License)* of the *Rules*. The respondents are also in violation of *Section 21(c)(11)* of the *Act*.

Respondent: Passmore, Thomas Eugene (Dallas)

Date of Board action: 9/16/99

Complaint No.: 99-06-10410

Docket No.: 457-99-1032.C

Disposition: The respondent's certificate was revoked without prejudice until he complies with the licensing requirements of the *Act*. The respondent failed to complete the renewal of his license in violation of *Section 515.1 (License)* of the *Rules*. He violated *Section 21(c)(11)* of the *Act*.

THREE-YEAR DELINQUENT ACTIONS

Respondents: **ALABAMA** Dunn, Philip Howell; **ARKANSAS** Ray, James David; **CALIFORNIA** Wood, Rachel Jolkovsky; Ohri, Manu; O'Connor, Virginia Anne; **COLORADO** Lipscomb, Stephen William; **CONNECTICUT** Poisson, Maryanne Marie; **FLORIDA** Schaet, Edward Robert; Lawrence, Robin Rice; Wolters, Pamela; **GEORGIA** Bradley, Brett Phillip; Wamsley, Patrick James; **IDAHO** Frahm, Timothy Paul; **ILLINOIS** Bolc, Thomas R.; **LOUISIANA** Sirven, Richard; **MASACHUSETTS**, Duncan, Ronald J.;

MICHIGAN Howarah, Pamela Ray; **MINNESOTA** Massmann, Paul William; Richter, Regan Anne; **MISSOURI** Ohm, Patti Burr; **MONTANA** Thompson, John Charles; **NEW HAMPSHIRE** Guidry, Flora Gail; **NEW JERSEY** Pentz, Janet; **NEW YORK** Brooks, Karen Elizabeth; **OHIO** Kennedy, Sadie Ann Taylor; **OKLAHOMA** Slater, Robert Eugene Jr.; **SOUTH AFRICA** Najjaar, Raaghieb; **SAUDI ARABIA** Holland, Charles Houston Jr.; **TENNESSEE** Jarman, Robert Keith; **TEXAS (Amarillo)** Hogue, Jerry Sylvester III; McDonald, Howard Parker; **(Arlington)** Visosky, Cheryl Jolkousky; **(Austin)** Dobie, Sue Ellen; Zimmerman, Harry Lee; **(Beaumont)** Beal, Hebert Grant Jr.; **(Beeville)** Millikin, James Richard; **(Carrollton)** Wigington, Theresa Ruth Jacobs; **(Cedar Hill)** Roberts, Deirdre Wanoa; **(College Station)** Kilcrease, Kathryn Elizabeth; **(Dallas)** Keith, Karen Radle; Lucas, Albert David; Mathey, Fabyan Courtenay; McLaughlin, Kelly Marie; Smithart, Debra Lynn; Stanley, Weldon Eugene; Stucki, Charles Raymond; **(Denton)** Schlegel, Bruce Ferguson; **(El Paso)** Massey, Marvin Matthew; **(Farmers Branch)** Gallagher, Martin Albert; **(Fort Worth)** Guajardo, Mario Rene; James, John Hatcher; **(Garland)** Dwyer, Joseph Edward; McGill, Larry Doss; **(Grand Prairie)** Norris, Ronald Steven; **(Houston)** Daniel, Patricia Inman; Giroir, L. Patrick Jr.; Jones, Norwood Shelton; Jones, Samuel Alexander; Ricketts, Ronda Gail; Rippel, John Thompson; Rothenberger, Jeffrey Lynn; Sanocki, Lu Anne Rogers; Schneider, Richard Austin Jr.; **(Plano)** Wang, Shirley Huey-Ling; **(Rockwall)** Helmer, Walter Arthur Jr.; **(San Antonio)** Nash, Joe Ware Jr.; Palitza, Helen Josephine; **(Sugar Land)** Stallworth, Martha Kathryn; Mendez y Suarez, Jose; **(Tyler)** Gibbs, Donald Douglas; **(Wichita Falls)** Thayer, Danielle D.; **VIRGINIA** Thompson, Steven Craig.

Complaint Nos.: 99-03-10001 through 99-03-10102

Docket No.: 457-99-0420.A

Date of Board ratification: 7/15/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties required under *Section 9* of the *Act* for three con-

secutive license periods in violation of *Sections 9, 9A, and 21(c)(10) of the Act.*

Respondents: **ALABAMA** Johnson, Jim Scott; **ARKANSAS** Smith, Cheryl Elizabeth; Frisch, Marjorie Ann; **ARIZONA** Amphlett, Valerie Ann; Yeager, James Curtis; **CALIFORNIA** Smith, Alfred Michael; Geraets, Jerome George; **COLORADO** Mihalsky, Stacy Anne; Weiser, Steven Marc; Newton, Eric Glen; **ENGLAND** Jones, Athalia Grace Byrd; **FLORIDA** Victoria, Carlos F.; Blattler, Jean Ann Kelley; **GEORGIA** Wallis, James Rees; Williamson, Hardy T.; **ILLINOIS** Lindstrom, Sharon Hope; Hotz, Donald J.; Mullins, Bobby Howard; **INDIANA** Banister, Andrew James; **KANSAS** Carter, David Leon; **KENTUCKY** Long, Kathleen Geist; **LOUISIANA** Gjertson, Germaine Marie; **MEXICO** Cummins, Mannti Crook; **NORTH CAROLINA** Wagner, Carmela Kim; **NEBRASKA** Colon, David Leroy; **NEW YORK** Browning, Horace Allen II; Perrotta, Pamela Ann; Runnion, John Stewart; **OHIO** Hill, Stephen John; **OREGON** Dufner, William Charles; **RHODE ISLAND** Libman, Angela; **TENNESSEE** Heffel, Jimmy Dale; **TEXAS (Arlington)** Johnson, Steven Daryl; **(Austin)** Burdeno, Ryan Dale; Keyser, Russell Glenn; McReynolds, Karen Lynn; Tynan, Glenn Edward; Weidler, Elizabeth Lynn; **(Beaumont)** Brown, Shannon Renee'; **(Carrollton)** Blair, Steven Gilbert; Dunham, Michael Joseph; Hidalgo, Paul Gregory; Thornton, Matthew Bruce; **(Coppell)** Wilcox, Jill Elaine; **(Corpus Christi)** Stone, Henry Allen; **(Dallas)** Adams, Donald Leroy Jr.; Buffington, Blake Alan; Carr, Robert Edward Jr.; Craig, Andrew Patrick Timothy Michael; Dawson, Robert Martin; Henderson, Dawn Elizabeth; Kondratiuk, Calvin Wade; Linton, William Randall; Lund, Eric Vanmetre; McDonald, Alan Perkins; Rauch, Herman Charles Jr.; Ruffin, Vickie Sharon; Shaw, Garland; Turner, Mary Sue; Wright, Douglas Malcolm; **(El Paso)** Puffer, Thomas Moorman; Sales, John Renick; **(Flower Mound)** Wright, Rodney Gene; **(Fort Worth)** Berdugo, Augusto L.; **(Garland)** Tijerina, Daniel Jay; **(Grand Prairie)** Norris, Gail Geibel; **(Harlingen)** Galvan, Cipriano Alonzo; **(Houston)** Baggett, John Adrian; Barbour, Matthew Damien; Brockway, Larry Thomas; Dreiling, Richard Carl; Jimerson,

Rebecca Ann; Natho, Harold Ray; Prater, Candace McCloud; Sojka, Charles K.; Steakley, Marvin Lowell; Van Volkinburg, Mark W.; Voorhees, Robert Roosevelt Jr.; Wadkins, Gary Bobby; Wagner, Rex Robert; Walters, Ronald Vincent; Watson, Harry Thomas; **(Humble)** Scheiderich, Richard James; **(Hurst)** Young, David Wayne; **(Irving)** Peters, David James; Rash, Keith Alan; **(Katy)** Marquez, Mario; **(Kingwood)** Berger, Susan Skladany; **(Lewisville)** Aguilar, David Valentin Porter; **(Longview)** Murphy, Quincy C. Jr.; **(Lubbock)** Evans, Leonard Wayne; **(Marshall)** Sutton, John Breckinridge; **(Odessa)** Kelley, William Ernest; **(Plano)** McGowan, Chris; Moore, Diana Ruth; **(Richardson)** Lium, Brent Michael; Nedeau, Michael Edmond; Tracy, Warren Frank; **(Robstown)** Fair, Gregory A.; **(San Antonio)** Burger, Dennis Edward; Pitman, William Scott; Smith, Roger Eric; Smith, Sarah Elizabeth Eiland; Steilen, William John; **(Southlake)** Crews, Mary Cepero; **(The Woodlands)** Taylor, Oscar Wayne; **WISCONSIN** Ziche, Michelle Ceceal.

Complaint Nos.: 99-05-10001 through 99-05-10157

Docket No.: 457-99-0865.A

Date of Board ratification: 9/16/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties required under *Section 9* of the *Act* for three consecutive license periods. The respondents violated *Sections 9, 9A, and 21(c)(10) of the Act.*

Respondents: **REPUBLIC OF CHINA** Lee, Cheuk-Yin Dannis; **JAPAN** Muroga, David Kenji; **ALASKA** Fisher, Patricia Sue Howard; **ARIZONA** Linley, Cynthia J.; Gaston, Raymond Frazier; **CALIFORNIA** Holdcraft, Richard Ryan; Schorr, Michael Frederick; Brauer, Ronald Arthur; Miller, Steven Ira; Wheeler, Laurie Oedewaldt; Fazende, Kenneth Philip; Liang, Shiojju; Bialik, Jeffrey Vincent; Daniels, Christopher Michael; **COLORADO** Olivier, Cynthia Taylor; Willard, Brenda K.; **FLORIDA** Keen, Patrick Allen; **GEORGIA** Butler, Robert Lawrence; **ILLINOIS** Wilson, Joseph Edward Jr.; **LOUISIANA** Marks, Stephanie Whitehorn; **MASSACHU-**

SETTS Thomas, James Kelly; **MARYLAND** Wiebe, Gerald; **MINNESOTA** Johnson, Kirby Dan; Rupley, John Wayne; **MISSOURI** Ward, Charles Edward Jr.; **NORTH CAROLINA** Dimmette, James Franklin; Cochrane, Carl Lloyd; **NEW JERSEY** Norton, Patrick Joseph; **NEW YORK** Chou, Caroline Chia-Lin; **OKLAHOMA** Selby, Carl P.; Kneale, Suzanne Scott; **PENNSYLVANIA** Ferguson, Charles Elmo; Will, Gary J.; **TENNESSEE** Cash, James A. III; **TEXAS (Amarillo)** Kemper, James Allen; **(Angleton)** Maxwell, Janet Nell Rockenbaugh; **(Arlington)** Brooks, Michael Martin; Holland, David Carlton; Knippa, Gary L.; Montgomery, Gail M.; Price, Virginia Dian Garrett; Wright, Kevin Craig; **(Austin)** McGuire, Scott Treadway III; Moore, Olivia Joyce Scott Carr; Walker, Clifton Dale; **(Bellaire)** Carlberg, Marsha K.; Umbricht, Eduard III; **(Big Spring)** Carter, Garry Sherell; **(Carrollton)** McMann, George Francis; Nichols, Donald August; Vaughn, Laura Lee; **(Cedar Hill)** Hillard, Patricia Ann; **(Colleyville)** Estill, William Riley; **(Conroe)** Ramsey, Jack Borin Jr.; **(Coppell)** Casalinova, Cheryl A.; **(Cypress)** Kuxhausen, Michele Marie; **(Dallas)** Cass, Arthur Baron III; Chartier, John Douglas; Corley, Marshall Bennett; Crawford, Kimberly Kaye; Gallers, Steven Scott; Harrison, David Michael; Kimbrough, Ronnie Ed; Neal, Shawna Miller; Riewe, Lottie Sue Chastain; Riggs, Jack Anthony; Schear, Larry Robert; Sonnabend, Henry Irwin; Stroope, Charles Lynn; Thomas, Stanley Watson; Wren, Billie Louise Bogart; **(El Paso)** Havens, Steven Jay; Lynch, William Lynn; Price, Lawrence Ray; **(Eules)** Anderton, Ray Dee; **(Garland)** Hardy, Marilyn Williams; Henderson, Claude Douglas; **(Grapevine)** Stewart, Marc Steven; **(Houston)** Cross, Herstle Lee Jr.; Dinklage, Theodore Henry; Etnyre, Vance Allen; Gomez, Drusilla Wallace; Hicks, Greta Joyce Patterson; Mendoza, Velma Tabada; Mosley, Terri Lynn; Rasnick, Jack William; Ross, Donna Leilani; Rudy, Carol Jane Nachlas; Sawyer, Laurence Weare; Sikes, Wayne Clifton Jr.; Thomas, Wendy Antoinette; Vague, John King; Wright, Kevin Regan; **(Irving)** Durham, Richard Shelley; **(Keller)**

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Strauss, Ben Anthony; **(Kingwood)** Endicott, Gary Stephen; **(League City)** Wright, Jimetta Smith; **(Leander)** Dill, Whit Clark; **(Lubbock)** Crawford, Thomas Joseph II; **(Midland)** Gilberg, Michael James; Langston, Siri Duecker; **(Orange)** Russell, John Terrell II; **(Plainview)** King, Kevin Dwayne; **(Plano)** Hoffpauir, Dwayne Anthony; Svoboda, Richard Allen; **(Port Aransas)** Shanklin, Sharon Jean Graham; **(Sachse)** Whitley, Sandra Hawk; **(San Antonio)** Bodenburg, William Robert; Garza, George Humberto; Masterson, David Michael; Peterson, Scott Richard; Stellges, Sharon Katherine Cassutt; **(Sugar Land)** Noe, Tammy Font; **(Waxahachie)** Bowling, Robert Horton; **(Webster)** Gomez, Manuel III.

Complaint Nos.: 99-06-10004 through 99-06-10170

Docket No.: 457-99-1032.A

Date of Board ratification: 11/11/99

Disposition: The certificate of each respondent was revoked without prejudice until the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties for three consecutive license periods as required under *Section 9* of the *Act*. The respondents violated *Sections 9, 9A, and 21(c)(10)* of the *Act*.

Respondents: **ARKANSAS** Demetz, Elizabeth Anne; **CALIFORNIA** Farooq, Mohammad Anwar; Wada, Misoon Song; Cherrington, Jay Robert; Ebaugh, Lisa Belle; Roeben, Eugene Walter Jr.; Changizi, Mehdi; **COLORADO** Parker, Patricia Pogge; Cole, Charles Harrington Jr.; **CONNECTICUT** Arunkumar, N.S.; Enoch, Reginald Lenil; **FLORIDA** Williams, Travis Wayne; Gerstler, Gregory Martin; Walsh, Timothy J.; **GEORGIA** O'Neal, Adetola Adu; **IDAHO** Smith, Jackie Lee; **ILLINOIS** Dodgen, Kenneth Morris; Ziolkowski, Deborah V.; **INDIANA** Yonker, Richard J.; **KANSAS** Stuckey, Douglas Keith; **LOUISIANA** Griffin, Billie Diann; **MASSACHUSETTS** Endrigo, Casiano Bermejo; **MARYLAND** Size, Kathleen A.; **MISSOURI** Seltz, Bobby Earl; Hawman, Raymond Dale; **NORTH CAROLINA** Ewing, Susan Lorraine; **NEW MEXICO** Simmons, Robert Eugene; Reed, John Robert; **NEVADA** Simons,

Frank Neil; **NEW YORK** Eden, Kevin Scott; **OHIO** Drew, Robert M.; **OKLAHOMA** Scoggin, Phillip Carroll; **OREGON** Emmert, Deidre Cherzan; **PENNSYLVANIA** Tennant, William H. Jr.; Townsend, Grady Mitchell; **TEXAS (Addison)** Pak, Steve Woonseo; **(Amarillo)** Herrmann, Stacey Amanda; **(Arlington)** Embry, Helena Le Juene; Fransted, Richard Kenneth; **(Austin)** Elliott, William Marion Jr.; Getterman, Louis Theodore III; Knowles, Clifford Lee; Sheppard, Steven J.; Williams, Mark Jeffrey; **(Bedford)** Trulove, Herbert Alan; **(Brownwood)** Richardson, Naomi Ruth "Neel"; **(Carrollton)** Exline, Patricia Lynn; **(Cypress)** Mintz, Stephen Neil; **(Dallas)** Burks, Francis Edward; Fuhr, John Henry IV; Jones, Jacqueline Reed; Karin, Marshall Jay; Land, David Montgomery; Laster, Edward Carroll; Lindquist, Philip Mark; Roth, Joseph; **(El Paso)** Ellis, Roger Allen; Loudner, Sheila Virgene; Wade, David Brian; **(Farmers Branch)** Amdall, William John; **(Floresville)** Dunn, Judith Lynn; **(Flower Mound)** Wenzler, Stephanie Marie; **(Fort Worth)** Cox, Terry Alex; Hill, Paul Lyon; Wheeler, Mary Patricia; Yankey, Don Wayne Jr.; **(Friendswood)** Dockall, Donna Ann; **(Houston)** Arceo, Ruben Umali; Beckers, Michael Scott; Canady, James Neil; Carpenter, Jimmy Harrell; Crawford, Danny Joe; Ferazzi, Thomas Gregory; Holm, Nicholas Joseph; Keibler, Eric Victor; Markey, Todd Michael; Merrill, Marion B.; Newman, Paul Wesley Jr.; Prater, Sam Ellis Jr.; Sloan, Julianne M.; Thornburg, James Dan; Tuttle, Philip Alpard; White, Robert Alan; Wilkinson, John Charles; Williams, Frank Calaway; **(Kingwood)** McAllister, Janet L.; **(McAllen)** Odom, Thomas Wayne; Richter, Harvey Walter; **(Mesquite)** Freel, James Edward; **(Midland)** Newsom, Valerie Paul; Riley, Charles William; Rush, Dan Edwin; **(Plano)** Hale, Karen A.; Lam, Anh Ngoc; Pratt, Patrick Brett; **(Richardson)** Akin, Larry Dean; **(Richmond)** Bass, Brian Howard; **(San Antonio)** Buhidar, Ronald D.; Cobb, Kenneth Wayne; **(Southlake)** Crews, Jack Calvin; **(Spring)** Sigman, Scott Arthur; Witherspoon, Rhonda Rene'; **(Texarkana)** Power, John Michael; Skaggs, Benny Franklin; **(The Woodlands)** Maximose, Amel Lotfy; **(Troy)** Hatten, Herschel Wayne; **(Wills Point)** Hess, Joseph Paul; **WASHINGTON** Dangel, Roxie Nell Halsell; Franklin, Dou-

glas Lee.

Complaint Nos.: 99-07-10002 through 99-07-10170

Docket No. 457-99-1229.A

Date of Board ratification: 11/11/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties required under *Section 9* of the *Act* for three consecutive license periods. The respondents violated *Sections 9, 9A, and 21(c)(10)* of the *Act*.

Respondents: (Firms) CALIFORNIA Yvonne G. Malone **LOUISIANA** Duford James Henry Carol C. Morton **TEXAS (Amarillo)** Bobby Bills; Cleaver, Hogue & Co.; Howard Parker McDonald; James Darrell Elza; Patrick A. Harty; **(Andrews)** John Tandy Parish; **(Angleton)** Leslie Nixon Scott; **(Arlington)** Edward S. Gyimah; Willa Jo Mills; **(Austin)** Alan Ramirez; Ann Holt Gauntt; Bonnie S. Lewis; Chris Allen Peterman; Julie A. Churchill; Kenneth Aaron Jones; Larry Charles Bradford; Novogradac, Fortenbach & Co.; Richard Kyle Carter; Tische Smith; Tracy D. Vaught; William M. Elliott Jr.; **(Bedford)** Adams & Company; Dana McGuffin; **(Brazoria)** Kevin Cadenhead; **(Bryan)** Patricia M. Hayes; **(Bulverde)** Matthew H. Skinner; **(Canton)** Marion Hale Burcham Jr.; **(Coppell)** R. Jay Mitchell PC; **(Corpus Christi)** Terry L. Sladek; Weldon A. Rippy; William C. Ward; **(Dallas)** Billie Louise Bogart Wren; Buffington, McEvoy & Almazan PLLC; Chandra Sekhar Konidena; Gregory R. Spork; Hampton Associates, Inc.; Imel & Hayes PC; J. Hagan & Co. PC; John H. Fuhr IV PC; John R. Williams Jr.; Narramore Hunter & Associates; Robert P. Hurst PC; Todd A. Coffee PC; W. H. Hasty, Inc.; York & Associates LLP; **(Denton)** Russell Fryman and Company, PC; **(Diboll)** Carol L. Lambing; **(El Paso)** Keith John Puhlman; Ruth L. Cude; Steven Jay Havens; **(Fort Worth)** Dennis Robert Burcham; **(Friendswood)** Terry Melvin Stock; **(Frisco)** Garland David Steely; **(Garland)** Jerald C. Hays Jr.; **(Georgetown)** Jean-Marie M. Schaardt; **(Granbury)** Michael Wayne Cotham; **(Grapevine)** Victoria L. Butler; **(Hallsville)** Anna Morton; **(Hewitt)** Michael Wayne Hecker; **(Houston)** Alfred

C. Stogdill Jr.; Alfredo A. Velasco; Apolinario P. Dalde; Charles Gary Williams; Clifton C. Duke; Cynthia Ann McDonald; Danny Morris, PC; Darryl Siefkas, PC; Ernie Munoz & Associates; Greta P. Hicks, PC; Harley C. Robinson; Jan Campbell Rothrock; John Thomas Barnett; Jonathan C. Jong; Murray Edward Taylor Jr.; Neal E. Elden; Raymon Andrew Wells; Robert L. Terry; Roland G. Doucette; Ruben U. Arceo; Samuel J. Rubbico Jr.; Sellers And Sellers PC; Sellers, Sellers & Co. PC; William Edward Davis Jr.; **(Huntsville)** Jacob Vernon Mitchell Jr.; Riley & Associates PC; **(Hurst)** Paul Southworth Colby Jr.; **(Irving)** Daniel Grant Crook; **(Lakehills)** John Clifford Hill; **(Laredo)** Cesar J. Oldham; **(League City)** Ricky Porter; **(Lufkin)** Delisa D. Rodgers; **(McAllen)** Thomas Wayne Odom; **(Mesquite)** Gregory Brian Porter; **(Midland)** Cecilia Sanchez Camarillo; **(Mission)** Javier Ledesma; **(Pflugerville)** Shari L. Cawthon; **(Plano)** Doyle T. Beekman; George J. Robinson; Gerald G. Garcia; **(Pleasanton)** Jose Coronado; **(Richardson)** David J. O'Brien; James L. Falgout; Ronda Steely Rehn; **(Richmond)** Bobby F. Johnson; **(San Angelo)** Kathy Marie Schkade; **(San Antonio)** Dee Anna Roberts Wimberley; Louis M. Christa; Rodolfo R. Martinez Jr.; **(San Marcos)** George L. Hunt; Paul Selivanoff; **(Sherman)** Clay Thomas Lewis Jr.; **(Sweetwater)** David G. Allen; **(Temple)** James D. Wilson Jr.; **(The Colony)** Guy Thomas Minton; **(Waxahachie)** Robert H. Bowling; **(Wichita Falls)** Bryan Richard Baxter; **(Wills Point)** Joseph Paul Hess.

Respondents (Individuals): HONG KONG Tam, Loretta Wai-Han; **REPUBLIC OF CHINA** Chang, Shung-fong Yuang; **ALABAMA** Charles Allen II; **ARKANSAS** Thomas Hamilton; **ARIZONA** Delmo Lafayette; Diane Weber; **CALIFORNIA** Margie Sook Min; Frederick P.; Forrest Arnold; Roy Lynn; George Walton; Melissa Jo Bowers; David George Jr.; **COLORADO** Monty Dale; Elizabeth Jane Williams; Lewis Karl; **CONNECTICUT** Charles Douglas; **GEORGIA** Emma Lynn; **ILLINOIS** Gary Alan; **INDIANA** Tony Louis; **KANSAS** Vincent Thomas; **MICHIGAN** Susan Kathleen; Craig Robert; **MISSOURI** Melanie Jean; **NORTH CAROLINA** Jeffrey Paul; Enders Hoyt; Laurie Marie;

NEW JERSEY Marjorie Laurie Robinson; **NEW MEXICO** William Howard; **NEVADA** Neil Douglas; **NEW YORK** Tsai-Yen; Katharine Frances; **OKLAHOMA** Evelyn Naomi; Jerry Clifford; Alford Rural Jr.; **PENNSYLVANIA** James Christopher; **TENNESSEE** Kenneth Truman; **TEXAS (Arlington)** Johnson, Noel Eric; Loth, Anthony James; Odedina, Marcus Adewale; Speer, Andrew Jackson III; **(Austin)** Donell, Alvern Clarence Jr.; Drake, Chester Myrick III; Lewis, Bonnie Sue; Moran, John Edward; Tulio, Rene Legaspi; **(Bedford)** Redding, Steven Ray; Shultz, Gary Max; **(Brenham)** Urech, Arthur Milton; **(Carrollton)** Phillips, Kay Hull; **(Cedar Hill)** Legg, Larry Wayne; **(Colleyville)** Hruzek, Sylvester Leonard Jr.; **(Coppell)** Seitz, Stephen Grant; **(Cypress)** Pennell, John Clarence; **(Dallas)** Amend, John Thomas; Baldrige, John Lewis III; Clausen, David Robert; Delaune, Dolores Ann Toarmina; Deveny, Daniel Keith; Duchin, Michael Jay; Esson, Margo Ann; Hogan, Robert Francis Jr.; Jenkins, Sheryl Lynn; Jones, Alan Wade; King, Douglas Michael; Laing, Diana Magoon Riffe; Quadhamer, Michael D.; Rainey, Sandra Kay Campbell Whitlo; Stieber, Holly Snowden; Thompson, Keith Laneal; Webster, Charles Neal; **(Fort Worth)** McKinney, Wm. Harris; **(Garland)** Ralston, Jackie Wayne; **(Georgetown)** Miller, Charles Clayton II; **(Grapevine)** Gore, Raymond Charles; Scheel, Rachel Laura; **(Houston)** Burkett, Vincent; Cole, James Grady; Diven, Paul Alan; Doebbler, Katia Ruth; Dunn, Robert Mason; Jackson, Thomas Ingle; Kelly, Alvarado Charles; Kirstein, Paul Elton; Madewell, Richard Curtis; Miller, Darren Blaine; Ocampo, Jesus Sayson; Ortegon, Robert Thomas; Reamer, Ralph Eugene; Velasco, Santos Alfredo Antonio; **(Irving)** Miller, Mark Anthony; Sterling, Chadwick S.; **(Keller)** Moseley, Candace Woodard; **(Killeen)** Wofford, Larry Lloyd; **(McAllen)** Jaquez, Rey David; Kowalski, Theresa Fielder; **(Mid-**

land) Barnes, Karen S.; **(Odessa)** Jackson, Martha Drudell; **(Plano)** Bibbs, Amanda Nell; Brown, David Randall; Bryan, David Anthony; **(San Antonio)** Beckstead, Kim Burton; Goode, Jesse H. Jr.; Hill, Amy Suzette; Ormsby, John Russell; **(Southlake)** Callaway, Jay Fieldon; **(Spicewood)** Lewis, Marvin Richard; **(Spring)** Raines, Kathryn Louise; **(Temple)** Fojtasek, Joseph Vince; **(The Woodlands)** Dylla, Lawrence Matthew; **UTAH** Cannell, Diana Lynn Sampson; **VIRGINIA** Platner, Michael Lynn; **WASHINGTON** Kuenzli, Keith Allen.

Complaint Nos.: 99-08-10001 through 99-08-10330

Docket No. 457-99-1496.A

Date of Board ratification: 11/11/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties required under *Section 9* of the *Act* for three consecutive license periods. The respondents violated *Section 9, 9A, and 21(c)(10)* of the *Act*.

QUALITY REVIEW ACTIONS

Complaint Nos./Respondents: 97-08-15L (Rodney Lee Norris); 97-08-20L (Marlin Ray Buchanan); 97-08-40L (Casey & Company); 97-07-01L (Marion H. Burcham Jr.)

Docket No.: 457-97-2142

Date of Board ratification: 7/15/99

Disposition: The registration of each respondent practice unit was revoked without prejudice until the respondent complies with the quality review reporting requirements of the *Act* and the *Rules*. The respondents failed to adequately report and document quality review under *Section 15B* of the *Act*. The respondents also violated *Sections 501.48 (Responses)* and *527.6 (Reporting to the Board)* of the *Rules*.



A licensee is required to notify the Board within thirty days of a new address.

e-mail us at:

licensing@tsbpa.state.tx.us

Candidates

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Many students view an MBA as an attractive alternative to the 150-hour educational requirement. There is a strong perception among students that an MBA offers greater career potential and mobility than a CPA certificate does. This less limiting path is seen as a means to higher earning power without the sacrifices of becoming a CPA.

"There's almost a reverse discrimination going on against accounting majors trying to get into MBA programs around the country," says Dr. Summers. "They want people who have several years of corporate work experience. Word of this has leaked down to college students. Those who intend to pursue an MBA usually avoid an accounting degree."

Dr. Summers points out that students may be turned off by the introductory accounting courses that all business majors must take. Some of these courses may have given students a negative impression in the past, and that impression

professional education requirements.

Dr. Summers describes it this way: "The CPA exam doesn't have a high pass rate. If most of your friends ahead of you graduate and fail the CPA exam, it will make you think twice about following the same course of action."

What's it like out there?

Traditional CPA activities have changed significantly from the days when accountants primarily performed audits and prepared taxes. In today's business environment, modern CPAs, more often than not, act in any number of additional roles, such as consultants, financial advisors, and securities brokers.

Work demands and lifestyle considerations often influence whether someone pursues a career in accounting. Accounting has earned a reputation as a profession with extraordinary work demands, Dr. Williams states. It is also widely believed that a person entering the accounting field has little control over his or her life in regard to work hours, travel, family life, etc.

According to Dr. Summers, the Big Five firms are moving into areas of higher compensation. To enable them to do this, they're hiring more non-CPAs and more people with MBAs.

"You can make more at a Big Five firm as a consultant than at the same firm as a CPA. You'll also avoid the long, strenuous hours that interfere with one's desired lifestyle," says the Board's presiding officer, K. Michael Conaway, CPA from Midland.

"People know all about the accounting lifestyle, and they don't like it," Dr. Summers concurs. "Also, starting salaries for accountants haven't changed in a long time. If we can't think of something for accountants to do that has a billing rate high enough to justify higher salaries, then we can't expect them to choose accounting as a profession." A beginning accountant's salary is frequently below that of someone en-

tering such fields as engineering or information technology.

The work experience question.

William Treacy, executive director of the Texas State Board of Public Accountancy, says that there are approximately 4,000 Texas candidates who have yet to apply for certification, despite the fact that they have passed all parts of the Uniform CPA Examination.

"We're trying to determine why," said Mr. Treacy. "We believe that a fair number have sought certification out-of-state, and that many others may be reluctant to apply for their certificates because of their misinterpretation of the work experience requirements. Actually, the experience requirements have been liberalized in the past few years.

"We want to convey the message that if candidates are put off by a misunderstanding of the experience requirements, there is more flexibility now than people realize," continued Mr. Treacy. "For instance, in the past, the work experience was two years under the direct supervision of a CPA. These days, it is quite common for the supervisor to not be a CPA on staff." The Board does not automatically approve such work experience, however, but makes an evaluation in accordance with the Board's rules.

He urges potential CPAs and their employers to contact the Board's Qualifications Division for further information on the Texas experience requirements. (See sidebar at left.)

Whose job is it anyway?

It is not up to the Board, but rather the profession itself, to attract bright, talented people to the world of accounting, avers Mr. Conaway. Professional organizations and the Big Five accounting firms are the proper entities for that function.

Mr. Treacy agrees. "The profession is going to have to do a better job of selling itself," he says.

Mr. Conaway states that the Board's role is to constantly evaluate whether its entry requirements make sense and to ensure that there are no artificial or unnecessary barriers precluding entry into the profession. The Board must also maintain high standards to see to it that

***Do you know anyone
who has passed all parts
of the CPA examination
but who has not become certified?***

**The Board staff is ready with information
on the next step to becoming a Texas CPA.**

**Contact the Board at
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may have trickled down to current students. However, he says, introductory accounting courses have changed a lot in the past five or ten years.

An additional factor in the decline in the number of people entering the profession could be a desire to avoid the CPA exam itself (or any other certifying examination), the maintenance of the CPA license, and the rigorous continuing pro-

only qualified individuals (*i.e.*, those having the appropriate education, work experience, and moral character) are allowed to serve the public as CPAs.

Is there a solution?

Dr. Williams thinks there is. Tapping additional sources for accounting students is a challenge, but it could mean an increased interest in the country's accounting programs.

In order to attract more of the right students, Dr. Williams believes university accounting departments must be able to do more with fewer resources. He suggests that a valiant effort should be made to reach out to high school students, college students with undeclared majors, "indifferent" students in other majors, and students interested in pursuing second degrees.

He proposes that if educators want

more accounting students, they need to:

- ♦ explore whether accounting course content and staffing are causing students to turn away from majoring in accounting; and
- ♦ broaden the scope of accounting faculty and curricula to boost the reputations of accounting departments while also developing students' knowledge.

Dr. Williams, a member of the AICPA Content Oversight Task Force, also believes that the examination content should be rewritten.

He further proposes that the CPA exam be offered in a computerized format. The AICPA and the National Association of State Boards of Accountancy are jointly working toward converting to a computerized examination by 2003.

Another project is underway by the American Accounting Association, the

AICPA, the Big Five accounting firms, and the Institute of Management Accountants. Aimed at formulating strategic thinking for the twenty-first century, this project will provide guidance and direction for accounting education and focus on redefining education for the profession.

Dr. Summers believes that the decreasing number of accounting students and new CPAs becomes a problem only if the public interest is adversely affected.

Is the demand for CPAs being met in Texas? Yes, say Mr. Conaway and Dr. Summers. "However, if and when the economy declines, the need for consulting services will abate and the public will need more individuals to perform accounting work. I think then we'll see an increase in the number of talented people going back to accounting," concludes Mr. Conaway.



Board Office

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The Qualifications Division is responsible for the following functions required by the *Public Accountancy Act*:

- ♦ reviewing, evaluating, and processing applications of individuals applying to take the CPA examination;
- ♦ conducting the exam twice a year at a number of sites around the state;
- ♦ reviewing, evaluating, and processing applications of individuals who have successfully completed the exam and who are applying to become Texas CPAs; and
- ♦ disseminating information to colleges and universities as well as to the general public on the requirements to become a Texas CPA.

ENFORCEMENT DIVISION. The Enforcement Division is headed by the agency's general counsel. The general counsel is responsible for the overall management of the Enforcement Division as well as providing legal counsel to the board and the

executive director on state laws affecting the agency; the general counsel also manages Board litigation. Providing support to the general counsel are the enforcement coordinator (also an attorney), three staff attorneys, and five secretaries.

The division provides the following functions:

- ♦ investigation of complaints against licensees and non-licensed individuals;
- ♦ preparation and filing of Board rule changes with the Secretary of State;
- ♦ prosecuting contested case hearings;
- ♦ assisting the Attorney General in presenting certain administrative and court proceedings against licensees and non-licensees; and
- ♦ answering written and telephone inquiries from licensees, other state agencies, and the public.

The Rules Committee, Behavioral Enforcement Committee, Technical Standards Review Committee, and Major Case Enforcement Committee are staffed by this division's personnel.

INFORMATION RESOURCES DIVISION. The Information Resources Division staff consists of the division director, two analysts/programmers, and three production control staff. The division director coordinates with all Board divisions and outside entities while reporting to the executive director to determine development and production priorities for computer systems. The division is divided into two sections: Application Development and Production Control.

The Application Development Section is responsible for:

- ♦ designing, developing, and maintaining the Board's enterprise and Internet computer systems; and
- ♦ overseeing integration of hardware and software on all computer systems.

The Production Control Section is responsible for operation of the Board's production systems, including:

- ♦ running production programs;
- ♦ data entry;
- ♦ system backup;
- ♦ basic hardware maintenance; and
- ♦ tracking computer supply inventory.



CONCERNED CPA NETWORK

Offering *confidential* assistance to CPAs, exam candidates, and accounting students who may have a drug or alcohol dependency problem or mental health issues.

The network is sponsored by the TSCPA and is endorsed by the Board.

For information call

(800) 289-7053

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

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