

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Board Members Are Oriented To Their Roles on TSBPA Board

Five new members of the TSBPA—**Gregory L. Bailes**, CPA, of Austin, **John W. (Jay) Dunbar**, CPA, of El Paso, **James C. Flagg**, PhD, CPA, of College Station, **Dorothy Fowler**, CPA, of Corpus Christi, and **James W. Pollard**, a public member from Canadian—traveled to Austin on September 21 for an intensive 6-hour orientation. The session was to have been a prelude to the September 22 board meeting, which, in a historic first, was cancelled because of approaching Hurricane Rita. The hurricane's projected path caused concern for several Board members who live, or have family living, along the Gulf Coast. Agenda items intended for the September meeting will be addressed by the full Board at the November 10 meeting in Austin.

Presiding Officer **Melanie Thompson** of Seguin, appointed by Governor Perry on September 7, reviewed Board responsibilities and said that the Board's aim is for Texas CPAs to accept their obligations to the public and maintain high standards. CPAs are harder on themselves than anyone outside the profession, she added. Ms. Thompson was the first woman president of the Texas Society of CPAs and is now the first woman presiding officer (chair) of the Board. She has served on the Board since 2001 and has chaired several Board committees. Formerly in private practice, she is now a full-time assistant professor of business administration and economics at Texas Lutheran University. "The Texas Board tends to be a trendsetter for the rest of the nation," Thompson said. Board member **Coalter Baker**, CPA, of Austin echoed that sentiment, noting that the Texas Board is highly regarded as a leader among similar bodies throughout the country.

In his remarks, Executive Director **William Treacy** pointed out that much of the preliminary work of the Board is done in committees. He encouraged new board members to come prepared for committee and Board meetings and to participate actively in both. He said his credo as it applies to licensees is, "Compliance is more important than condemnation, prevention is more important than punishment, and the public interest is more important than public intimidation."

As part of the agenda, staff directors outlined the work of their particular divisions and the role of staff members under their direction. Addressing the group were **Donna Hiller**, who directs the Qualifications Division; General Counsel **Rande Herrell**,

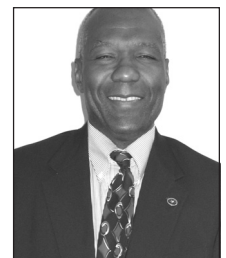
(continued on page 24)



GREGORY
BAILES, CPA



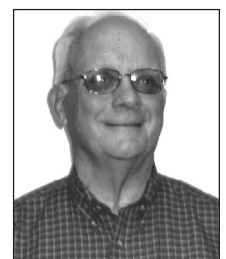
JOHN W. (JAY)
DUNBAR, CPA



JAMES C.
FLAGG, PHD,
CPA



DOROTHY M.
FOWLER, CPA



JAMES W.
POLLARD

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Please note: Unavoidable circumstances have resulted in a backlog in publishing enforcement actions. Thus, you will find in this issue, enforcement actions taken in the TSBPA Board meetings of November 11, 2004, March 24, 2005, May 12, 2005, and July 14, 2005.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE TSBPA BOARD
NOVEMBER 11, 2004

A. BEC

1. Respondent: Lee Dwayne Hefley
Investigation No.: 04-03-18L
Rules Violations: 501.90 and 501.93

Hometown: Burlleson
Certificate No.: 073150
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, the respondent was ordered to pay \$5,000 in administrative penalties and \$1,075 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent was convicted of two misdemeanor counts of failure to file individual income tax returns from 1988 through 1999, in violation of Title 26, United States Code, Section 7203. The respondent is currently serving a one-year prison sentence and has also been ordered to pay \$39,000 in restitution. The respondent also failed to respond to the Board's written communication and telephone inquiries.

2. Respondent: William Frederick Kunofsky
Investigation No.: 04-05-20L
Rules Violations: 501.74, 501.90(2), and 501.90(11)

Hometown: Dallas
Certificate No.: 019968
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,500 in administrative penalties and \$612.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent received monies for accounting services not rendered, failed to complete his client's tax engagement, and failed to respond to his client's written and telephone inquiries.

3. Respondent: Gregory Edward Lively
Investigation No.: 04-04-17L
Rules Violations: 501.90(8) and 501.90(14)

Hometown: Plano
Certificate No.: 044165
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$4,000 in administrative penalties and \$955 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to submit proof that he has corrected his client's 2003 1099 Misc form within 30 days from the date of the Order.

The respondent issued his client a 1099 Misc form for 2003 and billed additional fees in retaliation over a disputed invoice for services to his client. The respondent also threatened to report potentially confidential communications related to his client to National Association Securities Dealer, Inc., the Securities and Exchange Commission, and Bear Stearns.

4. Respondent: Michael Love
Investigation No.: 04-04-30L
Rules Violations: 501.77, 501.90(2), and 501.90(12)

Hometown: Houston
Certificate No.: 042583
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded. In addition, the respondent's certificate was suspended for four years from the date the Board ratified the Order. However, this suspension was stayed, and the respondent was placed on probation for four years. The respondent was ordered to complete and submit proof of completion of four hours of live continuing professional education ("CPE") in the area of ethics. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 60 days from the date the Board ratified the Order. The respondent was also ordered to pay \$15,000 in administrative penalties and \$305 in administrative costs within 30 days from the date the Board ratified the Order.

On December 22, 2003, in Cause No. 2002-58350, the 190th District Court of Harris County, Texas found that a contract between the respondent and his client was unconscionable and denied the respondent's claim. The respondent and the respondent's agent also made misleading statements to the respondent's client to induce his client to sign a contract wherein the respondent would provide accounting services for an unconscionable fee.

5. Respondent: Michael Eugene McNeely
Investigation No.: 04-05-14L

Respondent: McNeely & Associates, P.C.
Investigation No.: 04-05-15L
Rules Violations: 501.80, 501.81, and 527.4

Hometown: Galveston
Certificate No.: 011400

Hometown: Galveston
License No.: C03553
Act Violations: 901.502(6), 901.502(11), and 901.502(12)

The respondents entered into an Agreed Consent Order with the Board whereby the respondents' individual and firm licenses were suspended for two years from the date the Board ratified the Order. However, this suspension was stayed, and the respondents were placed on probation for two

years. In addition, the respondents were ordered to pay \$1,500 in administrative penalties and \$935 in administrative costs within 30 days from the date the Board ratified the Order. The respondents were ordered to submit proof of the firm's name change within 30 days from the date the Board ratified the Order.

Respondent McNeely practiced public accountancy with a delinquent, expired individual license for one year and with a delinquent, expired firm license for two years. Respondent McNeely failed to participate in peer review during the last 36 months and practiced public accountancy with an improper firm name that implied the firm had several licenses.

6. Respondent: Vaughn Dean Robinson, III
Investigation No.: 04-04-25L
Rules Violations: 501.80, 501.81, and 527.4

Hometown: Midland
Certificate No.: 017662
Act Violations: 901.502(6), 901.502(11), and 901.502(12)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded. In addition, the respondent's certificate was suspended. However, this suspension was stayed, and the respondent was placed on probation for two years. The respondent was ordered to pay \$2,000 in administrative penalties and \$1,112.50 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to join the Concerned CPA Network and to provide the Board with a quarterly report from his therapist and Concerned CPA Network sponsor. The respondent must reissue the compilation report to his client in a valid form within 60 days from the date the Board ratified the Order.

The respondent practiced public accountancy with a delinquent, expired individual license, practiced public accountancy in an unregistered firm, and failed to comply with the Board's peer review requirements.

7. Respondent: Robert Barnet Selinger
Investigation No.: 03-12-10L
Docket No.: 457-04-8632
Rules Violations: 501.81 and 527.4

Hometown: Houston
Certificate No.: 027983
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$2,545 in administrative costs. The respondent was also ordered to complete a peer review within 120 days from the date the Board ratified the Order.

From 1991 to February 2000, the respondent practiced public accountancy in an unregistered firm and was not in compliance with the Board's peer review requirements.

B. PROPOSALS FOR DECISION

1. Respondent: Fred Rogers
Investigation No.: 02-09-17L
Docket No.: 457-04-2038
Rules Violations: 501.76, 501.90(2), 501.90(3), 501.90 (11), 501.90 (12), and 501.90(18)

Hometown: Houston
Certificate No.: 016565
Act Violations: 901.451, 901.502(2), 901.502(6), 901.502(11), and 901.502(12)

On September 16, 1999, the respondent's certificate was suspended for two years by Board Order in Docket Number 457-97-2361. The Board's Order was stayed pending the respondent's appeal. In a letter dated May 1, 2002, in response to an inquiry from the respondent after the respondent had exhausted his appeals, the Board's General Counsel informed the respondent that after credit for the time he had served earlier, his certificate was suspended from March 26, 2002 until December 1, 2003. From January 31, 1999 through July 19, 2002, the respondent performed accounting work for his client until his client terminated his services. In a letter dated July 30, 2002, the respondent represented himself as a certified public accountant in correspondence he sent to his client. On August 20, 2002, the respondent represented himself as an accountant in documents filed with the Bastrop County District Court in Cause No. 24,257. The respondent refused to return records belonging to his client after repeated requests by his client and its attorney.

Following a public hearing on August 9, 2004, an Administrative Law Judge ("ALJ") of the State Office of Administrative Hearings recommended that the respondent's certificate be revoked and that \$8,000 in administrative penalties and \$225 in administrative costs be assessed against the respondent. The ALJ found that the respondent violated Board Rules 501.76 regarding records and work papers, 501.90(2) regarding dishonesty, fraud or gross negligence in the practice of public accountancy, 501.90(3) regarding a violation of Section 901.458 of Subchapter J of the Act applicable to a person certified or registered by the board, 501.90(11) regarding repeated failure to respond to a client's inquiry within a reasonable time without good cause, 501.90(12) regarding misrepresenting facts or making a misleading or deceitful statement to a client, and 501.90(18) regarding breach of a board order. The respondent violated the Act Sections 901.451 regarding use of title or abbreviation for "Certified Public Accountant", 901.502(2) regarding fraud, dishonesty, or gross negligence in the performance of services as a license holder, 901.502(6) regarding a violation of a rule of professional conduct, 901.502(11) regarding conduct indicating a lack of fitness to serve the public as a professional accountant, and 901.502(12) regarding a violation by a license holder or an owner of a certified public accountancy firm who is not a license holder of a rule or order adopted by the board.

Although the respondent was represented by an attorney, the respondent appeared at the hearing without his attorney. The respondent did not participate in the hearing.

The respondent filed exceptions to the Proposal for Decision ("PFD") of the ALJ in this case, and the Enforcement Division filed a reply.

The Enforcement Division filed exceptions to the PFD of the ALJ in this case. The respondent did not file a reply. The PFD did not include attorney's fees in the amount assessed for administrative costs. Board Rule 519.2 defines administrative costs to include attorney's fees. Section 901.501(a)(9) of the Occupations Code allows the Board to impose direct administrative costs on a person who violates the Public Accountancy Act in a manner that constitutes grounds for disciplinary action. The Enforcement Division requested that the Board assess additional administrative costs against the respondent in the amount of \$32,980 for attorney's fees.

ENFORCEMENT ACTIONS

2. **Respondent : J. Todd Tidmore**
Investigation No.: 03-12-16L
Docket No.: 457-04-5716
Rules Violation: 501.90(4)

Hometown: Addison
Certificate No.: 046066

Act Violations: 901.502(6), 901.502(10), and 901.502(11)

On October 24, 2002, Respondent pleaded guilty to misprision of a felony offense in violation of Title 18, United States Code, Section 4.

Following a public hearing on June 24, 2004, an Administrative Law Judge ("ALJ") of the State Office of Administrative Hearings recommended that the respondent's certificate be revoked and that \$1,000 in administrative penalties and \$2,263.50 in administrative costs be assessed against the respondent. The ALJ found that the respondent violated Board Rule 501.90(4) regarding final conviction of a felony or imposition of deferred adjudication or community supervision in connection with a criminal prosecution of a felony under the laws of any state or the United States. The respondent violated the Act Sections 901.502(6) regarding a violation of a rule of professional conduct, 901.502(10), regarding final conviction or imposition of deferred adjudication for an offense under the laws of any state or of the United States that is a felony or includes fraud or dishonesty as an element of the offense, and 901.502(11) regarding conduct indicating lack of fitness to serve the public as an accountant.

The respondent, although properly notified, did not appear at the hearing.

C. DEFAULT CASES

1. **Respondent: Patricia Anthony Cox**
Investigation No.: 03-12-11L
Docket No.: 457-04-8591

Hometown: Victoria
Certificate No.: 038689

Rules Violations: 501.90(4), 501.91, 501.90(13), and 501.93

Act Violations: 901.502(6), 901.502(10), and 901.502(11)

On October 30, 2002, in Cause No. 02-4-19,403-D, in Victoria County, Texas, the respondent pleaded guilty to a theft, a felony, and was sentenced to five years deferred adjudication probation. The respondent failed to report the deferred adjudication probation to the Board within 30 days of the date of knowledge of the probation. The Board was notified of the conviction by a third party. The respondent falsely swore in her individual license renewal notice that she had never accepted deferred adjudication for a felony. The respondent failed to respond to the Board's written communications of December 10, 2004. The Board sought revocation of the respondent's certificate, \$5,000 in administrative penalties, and \$1,867 in administrative costs. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within twenty days of the date of the complaint.

The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Notice of Remand on September 21, 2004.

2. **Respondent: Brendan Kurt Peoples**
Investigation No.: 03-05-08L
Docket No.: 457-04-8592

Hometown: Fort Worth
Certificate No.: 074573

Respondent: Brendan Kurt Peoples (Firm)
Investigation No.: 03-05-09L
Docket No.: 457-04-8592

Hometown: Fort Worth
License No.: T06733

Rules Violations: 501.80, 501.81, and 501.90(7)

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

The respondents incorrectly prepared their client's 2001 income tax return. The respondents failed to timely prepare their client's 2002 income tax return. The respondents failed to respond to their client's repeated inquiries. The respondents failed to return their client's records. Respondent Peoples practiced public accountancy with a delinquent, expired individual license. The respondent firm practiced public accountancy with a delinquent, expired firm license. The respondents failed to timely respond to the Board's written communications of May 13 and June 20, 2004. The respondents failed to respond to the Board's written communications of September 4, October 10, November 17 and November 21, 2003.

The Board sought revocation of the respondent's certificate, \$12,000 in administrative penalties, and \$2,026.50 in administrative costs. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within twenty days of the date of the complaint. The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Notice of Remand on September 22, 2004.

D. OTHER

1. **Respondent: James Marvin Bell**
Investigation No.: 04-08-05L

Hometown: San Antonio
Certificate No.: 056432

Respondent: James Marvin Bell (Firm)
Investigation No.: 04-09-25L
Rules Violation: 501.90(4)

Hometown: San Antonio
Firm License No.: S09746
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate and firm license were revoked in lieu of further disciplinary proceedings. In addition, the respondent was ordered to pay \$517.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent was convicted of three counts of improper photography/visual recording, a state jail felony.

- 2. Respondent: Dirk Colin Grizzle**
Investigation No.: 04-09-24L
Rules Violations: 501.90(2), 501.90(4), and 501.91

Hometown: Westerville
Certificate No.: 045539
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, the respondent was ordered to pay \$300 in administrative costs within 30 days from the date the Board ratified the Order.

On November 15, 2002, the respondent pleaded guilty to one count of conspiracy to commit securities fraud, file false reports with the Securities and Exchange Commission, falsify book and records, and make false statements to auditors in violation of Title 18, United States Code, Section 371, and pleaded guilty to two counts of falsifying books and records in violation of Title 15, United States Code, Sections 78m(b)(2), 78m(b)(5) and 78ff. The respondent also failed to report the felony conviction to the Board within 30 days of the date of knowledge of the conviction.

- 3. Respondent: Frank O. Walker**
Investigation No.: 04-09-13L
Rules Violation: 501.90(4)

Hometown: Bay City
Certificate No.: 012115
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, the respondent was ordered to pay \$300 in administrative costs within 30 days of the date the Board ratified the Order.

On August 10, 2004, the respondent pleaded guilty to theft, a felony offense. As a result, the respondent was sentenced to ten years deferred adjudication probation.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE TSBPA BOARD
MARCH 24, 2005

AGREED CONSENT ORDERS

A. BEC

- 1. Respondent: Kathleen Susan Dye**
Investigation No.: 04-09-14L
Rules Violation: 501.74

Hometown: Plano
Certificate No.: 033366
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,095 in administrative costs within 30 days from the date the Board ratified the Order. In addition, the respondent was ordered to complete and submit proof of completion of eight hours of live CPE in the area of taxation. The CPE course must be pre-approved by the Behavioral Enforcement Committee chair. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days from the date the Board ratified the Order.

The respondent incorrectly prepared her client's State of California income tax return for the year 2000 and practiced public accountancy with an improper firm name. Specifically, the respondent's firm name includes a nickname and the term "& Associates" although the respondent is the only full time CPA in the firm.

- 2. Respondent: Cheryl Ann Janner**
Investigation No.: 04-09-09L
Rules Violations: 501.93 and 527.4

Hometown: Bryan
Certificate No.: 018673
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$612.50 in administrative costs within 30 days of the date the Board ratified the Order.

The respondent failed to report her participation in a peer review program within the last 36 months and failed to respond to the Board's written communications dated April 8, 2004 and September 7, 2004.

- 3. Respondent: Alan Douglas Pepperdine**
Investigation No.: 04-03-55L
Rules Violation: 527.4

Hometown: Dallas
Certificate No.: 032575
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's license was suspended for two years from the date the Board ratified the Order. However, this suspension was stayed, and the respondent was placed on probation for two years. The respondent was ordered to pay \$1,000 in administrative penalties and \$1,647 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to complete eight hours of live CPE in the area of compilations. The CPE provider must be pre-approved by the Board. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days from the date the Board ratified the Order. The respondent was ordered to enroll in an accelerated peer review program and to comply with a pre-issuance review of all attest work until the peer review program is completed and an unmodified opinion is issued.

The respondent aided and abetted another CPA in practicing public accountancy with a delinquent, expired individual license, used misleading and inaccurate advertising, used an improper firm name, and failed to participate in the Board's peer review program.

ENFORCEMENT ACTIONS

4. Respondent: David Craig Pepperdine
Investigation Nos.: 04-03-54L and 04-05-101
Rule Violation: 527.4

Hometown: Dallas
Certificate No.: 027883
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's license was suspended for two years from the date the Board ratified the Order. However, this suspension was stayed, and the respondent was placed on probation for two years. The respondent was ordered to pay \$1,000 in administrative penalties and \$1,647 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to complete eight hours of live CPE in the area of compilations. The CPE provider must be pre-approved by the Board. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days from the date the Board ratified the Order. The respondent was ordered to enroll in an accelerated peer review program and to comply with a pre-issuance review until the peer review program is completed and an unmodified opinion is issued.

The respondent practiced public accountancy with a delinquent, expired individual license, used misleading and inaccurate advertising, used an improper firm name, and failed to participate in the Board's peer review program.

5. Respondent: Pepperdine and Company
Investigation No.: 04-03-56L
Rule Violation: 527.4

Hometown: Dallas
License No: P04141
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's license was suspended for two years from the date the Board ratified the Order. However, this suspension was stayed, and the respondent was placed on probation for two years. The respondent was ordered to pay \$1,000 in administrative penalties and \$1,647 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to enroll in an accelerated peer review program and to comply with a pre-issuance review until the peer review program is completed and an unmodified opinion is issued.

The respondent aided and abetted a certified public accountant in practicing public accountancy with a delinquent, expired individual license, used misleading and inaccurate advertising, used an improper firm name, and failed to participate in a peer review program.

6. Respondent: Alfred Pled Pugh
Investigation No.: 04-09-11L
Rule Violations: 501.93 and 527.4

Hometown: Fort Worth
Certificate No.: 011597
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$675 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to report his participation in the Board's peer review program within the last 36 months. The respondent failed to respond to the Board's written communications dated April 9 and September 7, 2004.

7. Respondent: David Clay Rouse
Investigation No.: 04-09-12L
Rules Violations: 501.93 and 527.4

Hometown: San Antonio
Certificate No.: 014902
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$845 in administrative costs within 30 days from the date the Board ratified the Order. The respondent's certificate was placed on limited scope. The respondent was prohibited from performing attest work such as audits, compilations, and reviews until a peer review program is completed and an unmodified opinion is issued.

The respondent failed to report his participation in peer review within the last 36 months. The respondent failed to respond to the Board's written communications dated April 9, September 7, and October 14, 2004.

8. Respondent: Jay Mims Wilson
Investigation No.: 04-06-28L
Rules Violations: 501.81 and 501.83

Hometown: Burleson
Certificate No.: 044573
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an agreed consent order whereby respondent was reprimanded and ordered to pay \$500 in administrative penalties and \$1,185 in administrative costs within 30 days from the date the Board ratified the Order. Respondent was also required to submit a copy of the TSCPA's final acceptance letter within 90 from the date the Board ratified the Order.

The respondent practiced public accountancy in an unregistered entity and with an improper firm name.

B. DEFAULT CASES

1. Respondent: Richard W. Jordan
Investigation No.: 04-08-11L
Docket No.: 457-05-3047

Hometown: San Antonio
Certificate No.: 022511

Respondent: Richard W. Jordan (Firm)
Investigation No.: 04-08-12L
Docket No.: 457-05-3047
Rules Violations: 501.80, 501.81, 501.90(2), 501.90(4), and 501.91

Hometown: San Antonio
License No.: S03633
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

ENFORCEMENT ACTIONS

On February 17, 2004, in Cause No. 02-1-19,293-D in the 377th District Court of Victoria County, Texas, the individual respondent was convicted of second degree felony theft, sentenced to ten years deferred adjudication probation, and ordered to perform 240 hours of community service and to pay a fine of \$500 and restitution of \$111,742.57.

On February 17, 2004, in Cause No. 02-1-19,294-D in the 377th District Court of Victoria County, Texas, the individual respondent was convicted of third degree felony theft and was sentenced to ten years confinement in the Texas Department of Criminal Justice. The sentence was suspended, and the respondent was placed on probation for ten years, ordered to serve 60 days confinement in the Victoria County Jail as a condition of probation, perform 160 hours of community service, and pay a fine of \$500 and restitution of \$24,465.99.

On February 17, 2004, in Cause No. 02-1-19,295-D in the 377th District Court of Victoria County, Texas, the individual respondent was convicted of third degree felony theft, sentenced to ten years deferred adjudication probation, and ordered to perform 160 hours of community service and to pay a fine of \$500 and restitution of \$100,631.

Respondent Jordan was practicing public accountancy with a delinquent, expired license. The respondent firm was practicing public accountancy with a delinquent, expired firm license. Respondent Jordan failed to report his criminal convictions to the Board within 30 days from the date of knowledge of those convictions.

The Board sought revocation of the respondents' individual certificate and firm license, \$6,000 in administrative penalties, and \$1,962.50 in administrative costs. The complaint notified the respondents of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days of the date of the complaint. The respondents failed to file a written answer with SOAH. The Enforcement Division filed a Notice of Remand on February 2, 2005.

2. Respondent: Librado Valadez, Jr.
Investigation No.: 04-07-12L
Docket No.: 457-05-3031
Rules Violations: 501.90(18) and 501.93

Hometown: San Antonio
Certificate No.: 029108

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

On September 25, 2003, the Board ratified an Agreed Consent Order that required the respondent to submit proof of completion of eight hours of live CPE in the area of practice management by December 25, 2003. The respondent failed to comply with the September 25, 2003, Agreed Consent Order. Specifically, the respondent failed to submit proof of completion of eight hours of live CPE in the area of practice management by December 25, 2003, and the respondent failed to respond to the Board's written communications dated June 21, July 7, and November 25, 2004.

The Board sought revocation of the respondent's certificate, \$4,000 in administrative penalties, and \$2,250 in administrative costs. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Notice of Remand on January 21, 2005.

C. CEASE AND DESIST ORDERS

1. Respondent: David McCullough
Investigation No.: 04-01-11N

Hometown: Houston
Docket No.: 457-05-3030
Act Violations: 901.251, 901.401, 901.451, and 901.453

The respondent represented himself as a tax accountant on a billing statement dated August 26, 2004 although he is not licensed in Texas.

The Board sought a Cease and Desist Order whereby the respondent will cease and desist from practicing public accountancy until or unless the respondent complies with the registration and licensing provisions of the Public Accountancy Act. The respondent was notified of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Notice of Remand on January 21, 2005.

2. Respondent: Fatai Obasuyi
Investigation No.: 03-03-30N

Hometown: Dallas
Docket No.: 457-05-0630
Act Violations: 901.251, 901.401, 901.451, and 901.453

The respondent issued an audit report on March 4, 2003, for Bondya Corp. although he is not licensed in Texas.

The Board sought a Cease and Desist Order whereby the respondent will cease and desist from practicing public accountancy until or unless the respondent complies with the registration and licensing provisions of the Public Accountancy Act. The respondent was notified of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Notice of Remand on January 11, 2005.

D. OTHER

(The following summary is an Amended Board Summary)

1. Respondent: Richard M. Kaufman
Investigation No.: 04-08-02L
Rules Violation: 501.74

Hometown: El Paso
Certificate No. 006857
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$814.50 in administrative costs within 30 days from the date the Board ratified the Order. The Board inadvertently omitted the CPE requirement of the Agreed Consent Order in the January 12, 2005 summary and Board Order. This summary amends the previous summary to state that the respondent was also ordered to complete and submit proof of completion of 16 hours (two eight-hour courses) of live CPE in the area of individual taxation. The CPE hours must be pre-approved by the Behavioral Enforcement Committee Chair. This requirement was in addition to the respondent's annual CPE requirement and must be completed within 90 days of the date of the March 24, 2005, Order.

The respondent gave his client erroneous advice regarding the manner in which long term capital gains created by the sale of stock may be offset. As a result, his client sustained monetary damages.

- 2. Respondent: Petrea Kay Sandlin**
Investigation No.: 04-11-19L
Rules Violation: 501.80

Hometown: San Antonio
Certificate No.: 027964
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings.

The respondent has claimed an Issued Retired status with the Board for the years 2000 through 2005. The respondent is currently Trinity University's director of the accounting program and is also teaching financial accounting at Trinity University.

(The following summary is an Amended Board Summary)

- 3. Respondent: Jerry M. Ward**
Investigation No.: 04-08-03L
Rules Violation: 501.74

Hometown: El Paso
Certificate No.: 021272
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$814.50 in administrative costs within 30 days from the date the Board ratified the Order. The Board inadvertently omitted the CPE requirement of the Agreed Consent Order in the January 12, 2005, summary and Board Order. This summary amends the previous summary to state that the respondent was also ordered to complete and submit proof of completion of 16 hours (two eight-hour courses) of live CPE in the area of individual taxation. The CPE hours must be pre-approved by the Behavioral Enforcement Committee Chair. This requirement was in addition to the respondent's annual CPE requirement and must be completed within 90 days from the date of the March 24, 2005 Order.

The respondent gave his client erroneous advice regarding the manner in which long term capital gains created by the sale of stock may be offset. As a result, his client sustained monetary damages. .

- 4. Respondent: Charles Steven Wheat**
Investigation No.: 04-12-05L

Hometown: Garland
Certificate No.: 036367

Respondent: Charles Steven Wheat (Firm)
Investigation No.: 04-12-10L
Rules Violation: 501.90(4)

Hometown: Garland
License No.: S01350
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondents entered into an Agreed Consent Order with the Board whereby the respondents' certificate and firm license were revoked in lieu of further disciplinary proceedings. In addition, the respondents were ordered to pay \$212.50 in administrative costs within 30 days from the date the Board ratified the Order.

Respondent Wheat was found guilty by a jury of one count of indecency with a child by contact in the 282nd District Court of Dallas County, Texas.

E. AGREED CEASE AND DESIST ORDERS

- 1. Respondent: Stephen P. Higgins**
Investigation No.: 03-07-01N

Hometown: Huntington, New York
Act Violations: 901.451 and 901.251

The respondent issued audit opinions on July 31, 2000, July 31, 2001, and July 31, 2002, for his client as well as an audit opinion, dated December 31, 2001, for another client although he does not hold a license in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby he will cease and desist from practicing public accountancy until or unless he complies with the registration and licensing provisions of the Public Accountancy Act, and until or unless he has obtained a license to practice public accountancy or certified public accountancy. In addition, the respondent was ordered to pay \$1,365 in administrative costs within 30 days from the date the Board ratified the Order.

- 2. Respondent: Arturo Rosales**
Investigation No.: 05-01-12N

Hometown: Mission
Act Violations: 901.451 and 901.251

The respondent provided an attest service dated November 26, 2002, for his client although he does not hold a license in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby he will cease and desist from practicing public accountancy until or unless he complies with the registration and licensing provisions of the Public Accountancy Act.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE TSBPA BOARD
MAY 12, 2005

AGREED CONSENT ORDERS

A. BEC

1. Respondent: Roosevelt Everett Bassie
Investigation No.: 04-09-23L
Rules Violation: 501.62

Hometown: Houston
Certificate No.: 059203
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,912.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to establish an understanding with his client regarding the services to be performed for the audit and tax engagement.

2. Respondent: Clyde Burton Bailey
Investigation No.: 04-02-07L

Hometown: San Antonio
Certificate No.: 023975

Respondent: Clyde Bailey, PC (Firm)
Investigation No.: 05-01-31L
Rules Violation: 501.90(18)

Hometown: San Antonio
License No.: C02330
Act Violations: 901.502(6) and 901.502(11)

The respondents entered into an Agreed Consent Order (“ACO”) with the Board whereby the respondents’ licenses were placed on limited scope. The respondents are prohibited from performing all attest services with the exception of compilations under the conditions stated herein. The respondents are required to obtain a pre-issuance review for any compilation, and the pre-issuance reviewer must be pre-approved by the Behavioral Enforcement Committee (“BEC”) Chair. The respondents are permitted to complete the five audit engagements (“Engagements”) in progress that they disclosed to the Board during a hearing convened on February 3, 2005. The respondents are required to obtain a concurring review partner, who must also be pre-approved by the BEC Chair, for the Engagements. The respondents were ordered to pay \$2,700 in administrative costs within 30 days from the date the Board ratified the Order.

On July 15, 2004, the respondent Bailey entered into an ACO whereby he was reprimanded, ordered to pay \$505.50 in administrative costs within 30 days from the date the Board ratified the Order, and complete and submit proof of peer review within 90 days from the date the Board ratified the Order.

The respondents are not in compliance with the July 15, 2004 ACO requirements to complete a peer review program within 90 days from the date of that Order. On January 1, 2003, Bateman & Co., Inc., P.C., issued a peer review report (“Report”) on the respondent’s firm for the year ended May 31, 2002. On July 1, 2003, the SECPS/AICPA Peer Review Committee (“Committee”) accepted the Report with the understanding that the respondents would take corrective action on Committee findings. On January 26, 2004, the Center for Public Company Audit Firms Peer Review Committee (“CPCAF”) accepted the Report a second time with the understanding that the respondents would take corrective action. On March 17, 2004, the CPCAF approved the respondents’ concurring reviewer selection. On December 28, 2004, CPCAF accepted the Report a third time with the understanding that the respondents would take corrective action. As of February 3, 2005, the respondents have not received a final acceptance letter from CPCAF.

3. Respondents: Louis Ralph Brockman and Louis Ralph Brockman, CPA, LLP
Investigation Nos.: 04-11-15L, 05-01-19L, 05-01-23L, and 05-04-01L
License No.: C05535
Rules Violations: 501.74, 501.76, 501.80, 501.81, 501.90(2),
501.90(11), and 501.93

Hometown: Cedar Hill
Certificate No.: 058097
Act Violations: 901.502(6) and 901.502(11)

The respondents entered into an Agreed Consent Order with the Board whereby the respondents’ licenses were revoked, and the respondents were ordered to pay \$3,117.50 in administrative costs within 30 days from the date the Board ratified the Order.

In all four investigations, the respondents failed to return client records, failed to respond to the client’s written and telephone inquiries, and accepted payment for services not rendered. The respondents also failed to attend a scheduled meeting with a client before the Internal Revenue Service. Further, the respondents are practicing public accountancy with delinquent, expired individual and firm licenses and failed to notify the Board of a change of address within 30 days of the event. Finally, the respondents failed to respond to the Board’s communications dated January 18, March 7, and March 25, 2005.

4. Respondent: Derrell Wayne Childs
Investigation No.: 04-09-04L
Rules Violations: 501.93 and 527.4

Hometown: Garland
Certificate No.: 005493
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$4,000 in administrative penalties and \$865 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to report to the Board his change of status in peer review. The respondent also failed to respond to the Board’s written communications dated April 8, September 3, and October 13, 2004.

ENFORCEMENT ACTIONS

5. Respondent: Deborah Frances Douglass
Investigation No.: 04-09-06L
Rules Violations: 527.4 and 527.6

Hometown: Houston
Certificate No.: 032122
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$877.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to report her participation in the Board's peer review program within the last 36 months and failed to report to the Board her change of status in peer review.

6. Respondent: David Henry Hames
Investigation No.: 05-03-10L
Rules Violation: 501.90(4)

Hometown: Dallas
Certificate No.: 080950
Act Violations: 901.502(6), 901.502 (10), and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's license was revoked, and the respondent was ordered to pay \$375 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent pled guilty to one count of Obstruction of a Criminal Investigation in violation of Title 18, United States Code, Section 1518. In connection with his plea, the respondent was placed on criminal probation for a term of five years.

7. Respondent: Marvin Lewis Harman, Jr.
Investigation No.: 04-12-08L
Rules Violations: 501.80, 501.90(8), and 501.90(9)

Hometown: Tyler
Certificate No.: 064173
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's license was revoked, and the respondent was ordered to pay \$162.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent prepared false financial statements for his client for the years 2002, 2003, and 2004. The respondent also assisted in the payment of unauthorized funds for another individual and practiced public accountancy with a delinquent, expired individual license.

8. Respondent: Gregg Thomas Kirk
Investigation No.: 04-11-01L
Rules Violations: 501.80 and 501.81

Hometown: Dallas
Certificate No.: 018358
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$2,000 in administrative penalties and \$462.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent practiced public accountancy with delinquent, expired individual and firm licenses. The respondent also failed to participate in the Board's peer review program.

9. Respondent: Marney Lynn Mackenna
Investigation No.: 04-07-18L
Rules Violations: 501.93 and 511.124

Hometown: Flower Mound
Certificate No.: 074036
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$600 in administrative penalties and \$600 in administrative costs within 30 days from the date the Board ratified the Order. In addition, the respondent was ordered to complete and submit proof of completion of four hours of live CPE in the area of ethics. This requirement must be completed by September 1, 2005.

The respondent certified that she was licensed as a CPA on a candidate's experience form although the respondent's license had been delinquent, expired for 18 months. The respondent also failed to respond to the Board's written communications dated November 21, 2003 and September 1, 2004.

10. Respondent: Don Benjamin Morris
Investigation No.: 04-09-29L
Rules Violation: 501.90

Hometown: Dallas
Certificate No.: 006878
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,225 in administrative costs within 30 days from the date the Board ratified the Order. In addition, the respondent was ordered to complete and submit proof of completion of eight hours of live CPE in the area of ethics. This requirement is in addition to Respondent's annual CPE requirement and must be completed within 90 days from the date the Board ratified the Order.

The respondent failed to timely respond to his client's inquiries.

B. PROPOSAL FOR DECISION

Respondent: Jayne Sanderson
Investigation No: 04-01-02L
Docket No: 457-04-6377

Hometown: Austin
Certificate: 049723
Rules Violation: 501.90(14)

The respondent intimidated her client by making references to reporting illegal activity and increased audit risk in her collection letter.

Following a public hearing on September 15, 2004, an Administrative Law Judge ("ALJ") of the State Office of Administrative Hearings recommended that the respondent be reprimanded. The ALJ found that the respondent had violated Section 501.90(14) (threatening retribution to a client) of the Board's Rules.

ENFORCEMENT ACTIONS

The respondent appeared with counsel, John Rivas.

The Enforcement Division filed exceptions to the Proposal for Decision of the ALJ in this case. The respondent did not file a reply. The Proposal for Decision did not include attorney's fees in the amount assessed for administrative costs. Section 519.2 of the Board's Rules defines administrative costs to include attorney's fees. Section 901.501(a)(9) of the Occupations Code allows the Board to impose direct administrative costs on a person who violates the Act in a manner that constitutes grounds for disciplinary action. The Enforcement Division requested that the Board assess additional administrative costs against the respondent in the amount of \$11,094 for attorney's fees.

C. OTHER

(The following summary is an Amended Board Summary)

- 1. Respondent: David C. Pepperdine**
Investigation Nos.: 04-03-54L and 04-05-10L
Rules Violation: 527.4

Hometown: Dallas
Certificate No.: 027883
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order ("ACO") with the Board whereby the respondent's license was suspended for two years from the date the Board ratified the Order. However, this suspension was stayed, and the respondent was placed on probation for two years. The respondent was ordered to pay \$1,000 in administrative penalties and \$1,647 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to complete eight hours of live CPE in the area of compilations, and the CPE provider must be pre-approved by the Board. The Board inadvertently stated in the ACO in the March 24, 2005 summary and Board Order that the CPE provider must be pre-approved by the Board. This summary amends the previous summary to state that the respondent's CPE provider must be pre-approved by the Behavioral Enforcement Committee Chair. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days from the date the Board ratified the Order. The respondent was ordered to enroll in an accelerated peer review program and to comply with a pre-issuance review until the peer review program is completed and an unmodified opinion is issued.

The respondent practiced public accountancy with a delinquent, expired individual license, used misleading and inaccurate advertising, used an improper firm name, and failed to participate in a peer review program.

(The following summary is an Amended Board Summary)

- 2. Respondent: Alan D. Pepperdine**
Investigation No.: 04-03-55L
Rules Violation: 527.4

Hometown: Dallas
Certificate No.: 032575
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order ("ACO") with the Board whereby the respondent's license was suspended for two years from the date the Board ratified the Order. However, this suspension was stayed, and the respondent was placed on probation for two years. The respondent was ordered to pay \$1,000 in administrative penalties and \$1,647 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to complete eight hours of live CPE in the area of compilations, and the CPE provider must be pre-approved by the Board. The Board inadvertently stated in the ACO in the March 24, 2005 summary and Board Order that the CPE provider must be pre-approved by the Board. This summary amends the previous summary to state that the respondent's CPE provider must be pre-approved by the Behavioral Enforcement Committee Chair. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days from the date the Board ratified the Order. The respondent was ordered to enroll in an accelerated peer review program and to comply with a pre-issuance review until the peer review program is completed and an unmodified opinion is issued.

The respondent practiced public accountancy with a delinquent, expired individual license, used misleading and inaccurate advertising, used an improper firm name, and failed to participate in a peer review program.

D. AGREED CEASE AND DESIST ORDER

- Respondent: Breakthrough Financial Services**
Investigation No.: 05-03-17N

Hometown: Dallas
Act Violations: 901.251 and 901.451

The respondent issued an audit report dated October 22, 2004 for the African American Museum of Plano although the respondent does not hold a license in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby it will cease and desist from practicing public accountancy until or unless it complies with the registration and licensing provisions of the Public Accountancy Act, and until or unless it has obtained a license to practice public accountancy or certified public accountancy.

**BOARD RULES
REQUIRE LICENSEES
TO INFORM THE
BOARD
WITHIN 30 DAYS
OF A CHANGE
OF ADDRESS**

HAVE YOU MOVED RECENTLY?

You now have several ways to let us know:

- 1. Go online at www.tsbpa.state.tx.us and click on "check your status" to make changes**
- 2. Email the Board's Licensing Division at licensing@tsbpa.state.tx.us**
- 3. Call Licensing at (512) 305-7853**

AGREED CONSENT ORDERS - ACTION TAKEN BY THE TSBPA BOARD
JULY 14, 2005

AGREED CONSENT ORDERS

A. BEC

1. Respondent: Raymond Edward Blevins
Investigation No.: 05-01-24L
Rules Violations: 501.80 and 501.81

Hometown: Tyler
Certificate No.: 025175
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$500 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent practiced public accountancy with delinquent, expired individual and firm licenses.

2. Respondent: Clinton Moore Brown
Investigation No.: 04-09-05L
Rules Violations: 501.93, 527.4, and 527.6

Hometown: Burselon
Certificate No.: 032000
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$4,000 in administrative penalties and \$487.50 in administrative costs within 30 days from the date the Board ratified the Order. The respondent shall complete and submit proof of completion of eight hours of CPE in the area of accounting and auditing and eight hours of CPE in the area of financial statement preparation and disclosures in nonprofit.

The respondent failed to report his participation in the Board's peer review program within the last 36 months and failed to report his change of status in peer review. The respondent also failed to respond to the Board's written communications dated April 8, September 7, and October 13, 2004.

3. Respondent: Patrick Raliev Cox
Investigation No.: 04-10-07L
Rules Violations: 501.74 and 501.90

Hometown: Houston
Certificate No.: 055358
Act Violations: Sections 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to prepare a proper Form 656— Offer in Compromise ("OIC") (or other equivalent form), including any other required forms and attachments. No later than May 27, 2005, the respondent shall submit the OIC to the Internal Revenue Service ("IRS") by certified mail, return receipt requested, and shall also submit to the Board copies of the OIC and documentation showing method of delivery. In addition, the respondent shall follow through with the OIC until it is either accepted or rejected by the IRS and notify the Board in writing within 15 days of the event. The respondent shall pay restitution to his client in the amount of \$1,500 and shall also forgive any and all additional professional fees incurred by his client. Furthermore, the respondent shall complete and submit proof of completion of four hours of live CPE hours in the area of ethics. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 60 days from the date the Board ratified this Order. Finally, the respondent shall pay \$5,000 in administrative penalties and \$1,285 in administrative costs within 30 days from the date the Board ratified this Order. The respondent shall comply with all state and federal laws pertaining to the practice of public accountancy.

The respondent failed to complete his client's OIC and submit it to the IRS.

4. Respondent: Sharon Marie Baller Krivacka
Investigation No.: 05-01-15L
Rules Violation: 527.4

Hometown: San Antonio
Certificate No.: 045685
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$1,007.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to participate in the Board's peer review program.

5. Respondent: Michael Onwuka Mbah
Investigation No.: 05-03-05L
Rules Violation: 527.4

Hometown: Houston
Certificate No.: 069770
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$605 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to participate in the Board's peer review program.

6. Respondent: Kenneth Ray Patterson
Investigation No: 05-03-16L
Rules Violations: 501.81 and 501.90(4)

Hometown: Lewisville
Certificate No.: 010062
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked, and the respondent was ordered to pay \$337.50 in administrative costs within 30 days from the date the Board ratified the Order.

On February 7, 2005, the respondent pleaded guilty to one count of conspiracy to commit insurance fraud, in violation of Title 18, United States Code, Sections 1033 and 371. Also on February 7, 2005, the respondent pleaded guilty to two counts of mail fraud, in violation of Title 18, United States Code, Section 1341. Finally, the respondent's firm license is delinquent, expired.

7. Respondent: Jimmie J. Rutherford
Investigation No.: 04-09-02L
Rules Violation: 501.80

Hometown: McKinney
Certificate No.: 007013
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$506.25 in administrative costs within 30 days from the date the Board ratified the Order. The respondent must also pay all renewal licensing fees and penalties for the years 2002 through 2004 in the amount of \$690 within 30 days from the date the Board ratified the Order.

The respondent was placed on retired status effective October 1, 2002. The respondent practiced public accountancy with an issued/retired license from 2002 through 2004.

8. Respondent: Bock, Rutherford & Co.
Investigation No.: 04-09-03L
Rules Violation: 501.90

Hometown: McKinney
License No.: P05213
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$506.25 in administrative costs within 30 days from the date the Board ratified the Order. The respondent's partners and employee CPAs must take their next required four hours of CPE in the area of ethics through a live presentation, and submit proof of attendance of the live course within 30 days of completion of the course.

The respondent's internet advertising was misleading because it indicated that Jimmie J. Rutherford was an active member of the firm. The respondent also aided and abetted Jimmie J. Rutherford in practicing public accountancy with a license that did not permit Jimmie J. Rutherford to engage in the practice of public accountancy because of his issued/retired status.

9. Respondent: Michael Dudley Sledge
Investigation No.: 05-02-10L
Rules Violations: 501.90 and 519.7

Hometown: Odessa
Certificate No.: 034456
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$487.50 in administrative costs within 30 days from the date the Board ratified the Order.

On January 21, 2005, the respondent pleaded no contest to the offense of prostitution, a class B misdemeanor. As a result, the respondent was sentenced to three days in the county jail of Ector County, Texas, and ordered to pay a fine of \$1,000.

10. Respondent: Charles Thomas VanDeaver ("VanDeaver")
Investigation No.: 05-02-04L

Hometown: Annona
Certificate No.: 057489

Respondent: Charles T. VanDeaver (Firm)
Investigation No.: 05-05-02L
Rules Violations: 501.80, 501.81, and 527.4

Hometown: Annona
License No.: T03275
Act Violations: 901.502(6) and 901.502(11)

The respondents entered into an Agreed Consent Order with the Board whereby respondent VanDeaver was reprimanded, and his certificate and firm license were placed on limited scope status. The respondents are prohibited from performing audits, accounting, review services, or other engagements required by the Board to be performed in accordance with the standards for auditing, accounting, and review services adopted by the American Institute of Certified Public Accountants or another national accounting organization recognized by the Board. In addition, respondent VanDeaver was ordered to pay \$1,000 in administrative penalties and \$675 in administrative costs within 30 days from the date the Board ratified the Order. Furthermore, the respondents shall comply with all state and federal laws pertaining to the practice of public accountancy. Finally, the respondents shall comply fully with all of the terms and conditions, and shall cooperate fully with Board representatives monitoring and investigating the respondents' compliance with those terms and conditions.

Respondent VanDeaver practiced public accountancy with delinquent, expired individual and firm licenses. Respondent VanDeaver also failed to participate in the Board's peer review program.

11. Respondent: Garrett Vogel ("Vogel")
Investigation No.: 04-06-26L

Hometown: Dallas
Certificate No.: 012493

Respondent: Garrett Vogel (Firm)
Investigation No.: 05-05-20L

Respondent: Garrett Vogel, CPA, LLC (Firm)
Investigation No.: 05-05-19L
Rules Violations: 501.90(9) and 501.93

Hometown: Dallas
License No.: T03749

Hometown: Dallas
License No.: C05611
Act Violations: 901.502(6) and 901.502(11)

ENFORCEMENT ACTIONS

The respondents entered into an Agreed Consent Order with the Board whereby the respondents' individual and firm licenses were revoked, and the respondents were ordered to pay \$3,000 in administrative penalties and \$907.50 in administrative costs within 30 days from the date the Board ratified the Order.

On May 7, 2003, in Cause No. 4:02CV44, the United States District Court for the Eastern District of Texas, Sherman Division, held that respondent Vogel breached his fiduciary duty on three different occasions while acting as receiver of Certified Merchant Services. The Fifth Circuit Court of Appeals affirmed this holding on April 12, 2005. Respondent Vogel failed to submit a timely response to the Board's background information request form.

B. DEFAULT CASES

1. Respondent: Scott David Eller
Investigation No.: 04-03-47L

Hometown: Frisco
Certificate No.: 061385

Respondent: Scott David Eller, P.C. (Firm)
Investigation No.: 04-09-28L
Rules Violations: 501.74, 501.76, 501.90(11), and 501.93

Hometown: Frisco
License No.: C05770
Act Violations: 901.502(6) and 901.502(11)

The respondents failed to return timely complainant A's and B's records. The respondents failed to complete complainant A's and B's tax returns and failed to file a tax extension. The respondents failed to respond to complainant A's and B's telephone inquiries within a reasonable time period. The respondents failed to respond to complainant B's written inquiry within a reasonable time period. The respondents failed to respond to Board communications dated June 28, August 25, October 1, October 29, December 9, 2004, and January 4, 2005. An Emergency Suspension Order (ESO) was issued by the Executive Committee of the Board on January 11, 2005 and ratified by the Board on January 12, 2005. The ESO suspended the respondents' individual and firm licenses until further action was taken by the Board, and ordered the respondents to pay \$9,000 in administrative penalties and \$3,945 in administrative costs. The ESO also required the respondents to notify their clients within 30 days of the date of the ESO that the respondents are prohibited from providing accounting services as required by the ESO. The respondents were assessed a penalty of \$500 per client for each client not so notified.

The Board sought revocation of the respondents' individual and firm licenses, administrative penalties, and administrative costs. The respondents were ordered to pay \$18,000 in administrative penalties, which includes \$9,000 in administrative penalties ordered to be paid in the ESO, plus \$1,000 for two known clients who were not notified of the suspension as required by the ESO, plus additional administrative penalties of \$8,000 for failure to comply with the ESO. The respondents were also ordered to pay \$6,122.50 in administrative costs, which includes \$3,945 in administrative costs ordered to be paid in the ESO. Administrative penalties and administrative costs are to be paid within 30 days from the date the Board ratified this Order. The complaint notified the respondents of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days from the date of the complaint. The respondents failed to file a written answer with SOAH. The Enforcement Division filed a Motion for Remand on March 29, 2005.

2. Respondent: Richard Craig Hillier
Investigation No.: 04-09-08L

Hometown: Amarillo
Certificate No.: 058368

Respondent: Richard Craig Hillier (Firm)
Investigation No.: 05-05-18L
Rules Violations: 527.4, 527.6, and 501.93

Hometown: Amarillo
License No.: T00266
Act Violations: 901.502(6), 901.502(11), and 901.502(12)

The respondent failed to report his firm's participation in a peer review program for 36 consecutive months. The respondent failed to apply for an exemption from a peer review program. The respondent also failed to respond to the Board's written communications dated April 8, September 7, and October 13, 2004.

The Board sought revocation of the respondent's certificate and firm license, \$3,000 in administrative penalties, and \$735 in administrative costs. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days from the date of the complaint. The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Motion to Abate or Continue on June 24, 2005.

C. OTHER

Respondent: Michael Wellman
Investigation No.: 05-02-05N
Docket No.: 457-05-4149

Hometown: Austin
Rules Violations: 518.3 and 518.4

The respondent violated a Cease and Desist Order by holding himself out to the public as a CPA. Specifically, Mr. Wellman's webpage states that he has been a CPA since 1980 but omits information that his certificate was revoked by the Board in 2004, leaving the impression that he is still a CPA. The Cease and Desist Order was approved by the Board on January 12, 2005.

The Board sought enforcement of the Cease and Desist Order and \$25,000 in administrative penalties. The Petition notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings ("SOAH") within 20 days from the date of the Petition. The respondent failed to file a written answer with SOAH. The Enforcement Division filed a Motion for Remand on March 24, 2005.

In accordance with Section 901.601 of the Act, the Board may impose a penalty of up to \$25,000 upon a person who violates a Cease and Desist Order.

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 continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of Sections 523.111 (mandatory CPE reporting) and 501.94 of the Board's Rules, as well as Section 901.411 (CPE) of the Act.

<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
TONIA TERESA MICHELE AMES	LEWISVILLE, TX	11/11/2004	457-04-6399	04-07-10294
ROGER THOMAS ASCH	HOUSTON, TX	05/12/2005	457-05-3109	05-01-10264
LYNN MARTIN AVEN	HOUSTON, TX	05/12/2005	457-05-3109	05-01-10088
HERBERT AZUKAEGO AZINGE	FRISCO, TX	07/14/2005	457-05-4377	05-03-10111
JAMES RONALD BASSETT	LAKWOOD, CO	05/12/2005	457-05-2767	04-12-10170
MARK EDWARD BAUMANN	GRAND PRAIRIE, TX	11/11/2004	457-04-5842	04-06-10137
NICK ALAN BEDNORZ	HOUSTON, TX	03/24/2005	457-05-0576	04-10-10150
HEATHER ELIZABETH BERRY	AUSTIN, TX	03/24/2005	457-05-0576	04-10-10318
SUSAN MILLER BOLING	LUBBOCK, TX	03/24/2005	457-05-0576	04-10-10147
JAMES RAY BROCK	RICHMOND, TX	03/24/2005	457-05-0576	04-10-10169
MICHELLE WILEY BRUCE	SUGAR LAND, TX	11/11/2004	457-04-5842	04-06-10151
NANCY MEGHAN BUCHANAN	AUSTIN, TX	03/24/2005	457-05-0576	04-10-10324
JOHN RANDAL BURKHALTER	SPRING, TX	05/12/2005	457-05-2767	04-12-10126
CARL EUGENE BURRIS	HENDERSON, TX	07/14/2005	457-05-5563	05-05-10074
MICHAEL MADISON CALBERT	ATHERTON, CA	07/14/2005	457-05-4377	05-03-10112
LLOYD JERRY CARTER	CORPUS CHRISTI, TX	07/14/2005	457-05-4377	05-03-10052
DAVID CHAN	HOUSTON, TX	07/14/2005	457-05-5563	05-05-10150

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.**

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*.

For information call
(800) 289-7053

ENFORCEMENT ACTIONS

<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
ANDREA FREEZE CHRIETZBERG	CALDWELL, TX	05/12/2005	457-05-2767	04-12-10249
JAMES MATTHEW CHVATAL	HOUSTON, TX	05/12/2005	457-05-2767	04-12-10218
JOHN DONALD CORCORAN	DALLAS, TX	11/11/2004	457-04-6399	04-07-10269
JOHN WALLACE COX	HOUSTON, TX	07/14/2005	457-05-4377	05-03-10161
JOHN RUSSELL CREWS	DALLAS, TX	07/14/2005	457-05-5563	05-05-10075
EWEN WEBB CRUNK, III	HOUSTON, TX	07/14/2005	457-05-5563	05-05-10101
LYNELLE GALASSO DAHN	CELINA, TX	03/24/2005	457-05-0576	04-10-10238
WILLIAM JAMES DAUGHDRILL, JR.	CYPRESS, TX	11/11/2004	457-04-6399	04-07-10135
TALIB DHANJI	PEARLAND, TX	07/14/2005	457-05-5563	05-05-10174
ELAINE PARKER DIXSON	ALLEN, TX	07/14/2005	457-05-5563	05-05-10175
BOBBY LLOYD DOCKENS	LIVINGSTON, TX	11/11/2004	457-04-6399	04-07-10062
ERIC HENRY DOREMUS	SPRING, TX	03/24/2005	457-05-0576	04-10-10277
SADIQ A. DOSANI	KATY, TX	03/24/2005	457-05-0576	04-08-10387
FLETCHER JACKSON DOUGLAS	GREENVILLE, TX	03/24/2005	457-05-0576	04-10-10307
ERNEST CARROLL ENGLISH, JR.	HOUSTON, TX	05/12/2005	457-05-3109	05-01-10082
CHRISTELLA VALDEZ FALATO	SAN ANTONIO, TX	05/12/2005	457-05-2767	04-12-10235
CAROL COLQUITT FARMER	DALLAS, TX	11/11/2004	457-04-5842	04-06-10092
JAMES LOYD FEARS	WINTER PARK, FL	07/14/2005	457-05-3809	05-02-10137
ROLAND MYRON FERGURSON, JR.	SULPHUR SPRINGS, TX	03/24/2005	457-05-0576	04-08-10290
RANDALL ROBERT FERNANDEZ	SPRING, TX	07/14/2005	457-05-3809	05-02-10207
JAMES EDWARD FOWLER	AUSTIN, TX	03/24/2005	457-05-0576	04-10-10223
H EUGENE FREELAND	DALLAS, TX	07/14/2005	457-05-5563	05-05-10164
ELBA RAY FUTCH	HOUSTON, TX	11/11/2004	457-04-6399	04-07-10136
GREGORY G. GARRETT	HOUSTON, TX	03/24/2005	457-05-1618	04-11-10137
JOANN HONZA GEHRING	DALLAS, TX	07/14/2005	457-05-5563	05-05-10128
SUSAN MYRA GEORGEN-SAAD	AUSTIN, TX	03/24/2005	457-05-0576	04-10-10120
GEOFFREY WELLS GOETZ	DALLAS, TX	03/24/2005	457-05-1618	04-11-10071
JOHN DAVID GONSKA	CLEARWATER, FL	07/14/2005	457-05-4377	05-03-10134
WILLIAM MICHAEL GOODSON, JR.	TYLER, TX	05/12/2005	457-05-3109	05-01-10263
DANIEL WADE GOODWIN	DALLAS, TX	07/14/2005	457-05-4377	05-03-10163
ANNA MARIE GOSS	HOUSTON, TX	03/24/2005	457-05-0576	04-10-10321
PETER BRUCKS HALL	AUSTIN, TX	11/11/2004	457-04-6399	04-07-10107
JAMES FRANKLIN HAMBY	JAX, FL	11/11/2004	457-04-6399	04-07-10215
STEPHEN LEE HARRIS	DALLAS, TX	11/11/2004	457-04-5842	04-06-10103
EUGENE EDWARD HARTLEY	HOUSTON, TX	03/24/2005	457-05-1618	04-11-10074
MICHAEL JOE HARWELL	HOUSTON, TX	07/14/2005	457-05-5563	05-05-10153
JOSEPH HELMS	JUPITER, FL	11/11/2004	457-04-6399	04-07-10291
BELINDA MARIE HELPERT	TEMPLE, TX	07/14/2005	457-05-3809	05-02-10102
LYNNE PELDO HOHLFELD	THE WOODLANDS, TX	11/11/2004	457-04-6399	04-07-10158
JON RANDY HONEA	TYLER, TX	03/24/2005	457-05-0576	04-10-10250
JEFFREY PAUL HOOVER	HOUSTON, TX	07/14/2005	457-05-3809	05-02-10242
DIANA KAY HOPSON	MAGNOLIA, TX	03/24/2005	457-05-0576	04-10-10167
ROBERT PHILIP HURST	DALLAS, TX	05/12/2005	457-05-3109	05-01-10045
WENDY K. HUTCHINSON	MANOR, TX	05/12/2005	457-05-3109	05-01-10204
RONALD D. JACOBSMA	VISALIA, CA	11/11/2004	457-04-6399	04-07-10163
LELAND AUSTIN JOBE	DALLAS, TX	07/14/2005	457-05-4377	05-03-10172
LARRY GOULD JOHNSON	CEDAR HILL, TX	07/14/2005	457-05-3809	05-02-10067
PRICE LEWIS JOHNSON	DALLAS, TX	11/11/2004	457-04-6399	04-07-10246
CARL EDWARD JOHNSTON, III	SAN ANTONIO, TX	07/14/2005	457-05-3809	05-02-10083
KEVIN BRUCE KELLY	HOUSTON, TX	07/14/2005	457-05-3809	05-02-10162
JOHN ROBERT KILLIAN	ROCKWALL, TX	11/11/2004	457-04-6399	04-07-10220
DARRYL STEPHEN KITAY	SUGAR LAND, TX	03/24/2005	457-05-0576	04-10-10251
JOHN HERFF KRUEGER, JR.	SAN ANTONIO, TX	11/11/2004	457-04-6399	04-07-10057
CHRISTINE KUHN	SPRING, TX	07/14/2005	457-05-3809	05-02-10220
MAN-LI KUO	CARROLLTON, TX	07/14/2005	457-05-3809	05-02-10142
JEHRI EUGENE LAWSON	GRAPEVINE, TX	07/14/2005	457-05-4377	05-03-10143
LARRY THOMAS LEDET	HOUSTON, TX	03/24/2005	457-05-0576	04-10-10078
JAMES VINCENT LISKA	SEATTLE, WA	05/12/2005	457-05-2767	04-12-10081
JAMES LOYD LIVESAY	ARLINGTON, TX	11/11/2004	457-04-6399	04-07-10055
CURTIS LEE MACKAY	COLLEGE STATION, TX	11/11/2004	457-04-6399	04-07-10170

ENFORCEMENT ACTIONS

<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
JILL ANNE MANESS	AUSTIN, TX	03/24/2005	457-05-1618	04-11-10109
CAROL F. MANSEN	SILVERTHORNE, CO	03/24/2005	457-05-0576	04-10-10226
STEPHEN ALAN MARQUEZ	AUSTIN, TX	07/14/2005	457-05-5563	05-05-10098
SHANNON DAVID MARTIN	HOUSTON, TX	07/14/2005	457-05-3809	05-02-10251
JAMES OSCAR MCCARVER	SARASOTA, FL	11/11/2004	457-04-6399	04-07-10050
ANGELA VASQUEZ MCGRATH	AUSTIN, TX	11/11/2004	457-04-5842	04-06-10135
STEPHEN LEE MCMINN	KINGWOOD, TX	11/11/2004	457-04-6399	04-07-10203
RYAN RUSSELL MCMORRIS	DALLAS, TX	11/11/2004	457-04-6399	04-07-10312
RICHARD L. MEGGS, JR.	DALLAS, TX	11/11/2004	457-04-5842	04-06-10149
LISA ANN MITCHELL	HOUSTON, TX	07/14/2005	457-05-5563	05-05-10151
SUSAN B. MORTON	BEDFORD, TX	11/11/2004	457-04-6399	04-07-10117
GLENN WILLIAM MULLINS	BEDFORD, TX	07/14/2005	457-05-5563	05-05-10106
DENNIS PATRICK MURPHY	HIGHLAND VILLAGE, TX	03/24/2005	457-05-1618	04-11-10105
FRANCES ANNETTE DOROUGH MURR	BISHOP, TX	07/14/2005	457-05-3809	05-02-10090
ROXANNA LYNN NEEDHAM	PLANO, TX	11/11/2004	457-04-6399	04-07-10192
SANDRA GALE NEWTON	LUBBOCK, TX	11/11/2004	457-04-6399	04-07-10072
MARIE FRANCIS O'NEIL	TOMBALL, TX	11/11/2004	457-04-5842	04-06-10158
CAREN SPENCE O'SHEA	HADDONHEIGHTS, NJ	03/24/2005	457-05-0576	04-08-10291
PHILLIP HENRY OESTREICH	LA GRANGE, TX	07/14/2005	457-05-5563	05-05-10066
DAVID MOSELEY OLIVER	SHREVEPORT, LA	07/14/2005	457-05-5563	05-05-10060
CHRISTINA HAMILTON PALACIOS	CARROLLTON, TX	05/12/2005	457-05-3109	05-01-10167
GUINN MARTIN PHILLIPS	SOUTH LAKE, TX	07/14/2005	457-05-3809	05-02-10164
EDWARD LEE PIERCE	HOUSTON, TX	03/24/2005	457-05-0576	04-10-10115
SALLY A. PRESSER	UNIVERSAL CITY, TX	07/14/2005	457-05-3809	05-02-10168
JONATHAN ALAN PUCKETT	DALLAS, TX	03/24/2005	457-05-1618	04-11-10145
TOD LEWIS RADFORD	SOUTHLAKE, TX	07/14/2005	457-05-3809	05-02-10167
ROGER ALAN RAYMOND	HOUSTON, TX	05/12/2005	457-05-3109	05-01-10245
THOMAS ALLEN REEDY	WHITNEY, TX	05/12/2005	457-05-2767	04-12-10052
THOMAS GRIFFIN ROCKETT, JR.	CALDWELL, TX	05/12/2005	457-05-2767	04-12-10135
WILLIAM EDMOND ROLLINS	DENTON, TX	11/11/2004	457-04-6399	04-07-10067
JETT DANIEL ROMINGER	HOUSTON, TX	07/14/2005	457-05-3809	05-02-10181
MARIA LUISA SATTIZAHN	WINTERPARK, FL	03/24/2005	457-05-0576	04-10-10310
MARK JOHN SCHACHER	CHICAGO, IL	03/24/2005	457-05-0576	04-10-10320
JIMMY DALE SCHULTZ	ARLINGTON, TX	07/14/2005	457-05-3809	05-02-10076
ROYCE ARNOLD SCOTT	BUFFALO GAP, TX	03/24/2005	457-05-1618	04-11-10047
STEPHEN THOMAS SELLERS	HOUSTON, TX	11/11/2004	457-04-5842	04-06-10087
JANET DEAN ALLMAND SHEPHERD	AZLE, TX	03/24/2005	457-05-0576	04-10-10252
JOHN LEONARD SHROFF	HOUSTON, TX	03/24/2005	457-05-0576	04-08-10265
TAMARA LEE STOOPS SITTLINGER	COURTICE, CANADA	07/14/2005	457-05-4377	05-03-10113
JACK WOOD SLAUTER	SUGAR LAND, TX	07/14/2005	457-05-3809	05-02-10103
MARK EUGENE STINGER	IRVING, TX	05/12/2005	457-05-2767	04-12-10291
MARTHA ELAINE FANNIN TATE	PLANO, TX	07/14/2005	457-05-5563	05-05-10124
DALE RAY TEAGUE	BOERNE, TX	03/24/2005	457-05-0576	04-08-10316
JOHN ANDREW THURSBY	COPPELL, TX	11/11/2004	457-04-5842	04-06-10113
PAUL HENRY TODD	SHERMAN, TX	07/14/2005	457-05-5563	05-05-10080
GEORGE MORALES TREVINO	COPPELL, TX	03/24/2005	457-05-0576	04-10-10237
KIRK ANDREW TUNNELL	PLANO, TX	05/12/2005	457-05-2767	04-12-10185
BARTLEY RAY VERNER	BROKEN ARROW, OK	11/11/2004	457-04-6399	04-07-10060
WILLIAM HERMAN JOSEPH WANDEL	SUMMERVILLE, SC	05/12/2005	457-05-2767	04-12-10276
DAVID ELMER WHITAKER	BELLAIRE, TX	07/14/2005	457-05-3809	05-02-10148
MICHAEL KEVIN WHITE	HOUSTON, TX	03/24/2005	457-05-0576	04-10-10230
JOHN D. WILLBANKS, III	GRAPEVINE, TX	03/24/2005	457-05-0576	04-10-10333
TERESA SPRATT WILLIAMS	RICHTON PARK, IL	11/11/2004	457-04-5842	04-06-10117
JAMES GLENN WILSON	DALLAS, TX	03/24/2005	457-05-0576	04-08-10363
JOHN HOLMES WOLFARTH, JR.	PLANO, TX	05/12/2005	457-05-2767	04-12-10186
BOBBY LYNN WOMBLE	ARLINGTON, TX	05/12/2005	457-05-3109	05-01-10166
JOHN STEPHEN YELVINGTON	ALPHARETTA, GA	05/12/2005	457-05-2767	04-12-10168
RUSSELL ALAN YOUNG	BROWNSVILLE, TX	03/24/2005	457-05-0576	04-08-10391

ENFORCEMENT ACTIONS

THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) and 901.502(11) of the Act when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and penalties and by otherwise coming into compliance with the Act.

<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
CHRISTINE P. ABBOTT	GRAPEVINE, TX	05/12/2005	457-05-3108	05-01-10029
MILTON SIDNEY ABRAMSON	DALLAS, TX	07/14/2005	457-05-4376	05-03-10001
SHELBY LLOYD ADAMS	FORT WORTH, TX	11/11/2004	457-04-6398	04-07-10003
STANLEY THOMAS TOM ADELSTEIN	UNIVERSITY PARK, TX	05/12/2005	457-05-2766	04-12-10009
SHAHERYAR AHMED	HOUSTON, TX	03/24/2005	457-05-1617	04-11-10038
MAHESH S. AIYER	SUGAR LAND, TX	03/24/2005	457-05-0575	04-10-10034
RONALD CRAIG ALLISON	SUGAR LAND, TX	03/24/2005	457-05-1617	04-11-10032
SUSAN B. APPINO	GARLAND, TX	11/11/2004	457-04-6398	04-07-10029
PAUL DEAN APPEGATE	AUSTIN, TX	07/14/2005	457-05-3808	05-02-10017
JOHN LINCOLN ATWOOD	SANTA FE, NM	07/14/2005	457-05-4376	05-03-10007
RONALD DEAN BAALMAN	HIGHLAND RANCH, CO	07/14/2005	457-05-4376	05-03-10016
LISA ANNE BACHMAN	JOHNSTON, IA	03/24/2005	457-05-1617	04-11-10024
JOE WAYNE BALL	LONGVIEW, TX	05/12/2005	457-05-2766	04-12-10019
WILLIAM FRANK BARIDON	TUCSON, AZ	11/11/2004	457-04-6398	04-07-10014
CASSANDRA CARTWRIGHT BARNES	TYLER, TX	03/24/2005	457-05-1617	04-11-10036
RAYMOND BARRY	CENTENNIAL, CO	05/12/2005	457-05-3108	05-01-10012
DAVID JAMES BAUCH	OGDEN, UT	11/11/2004	457-04-6398	04-07-10034
WILLIAM ORVILLE BERNER, JR.	STAFFORD, TX	03/24/2005	457-05-0575	04-10-10020
SAIFUL AMIN BHUIYAN	SCARBOROUGH, CANADA	07/14/2005	457-05-4376	05-03-10038
ADRYAN YVONNE BILLUPS	STAFFORD, TX	03/24/2005	457-05-0575	04-10-10028
JENNIFER HALE BIRK	SAN FRANCISCO, CA	07/14/2005	457-05-3808	05-02-10044
MICHELLE LEFEVRE BISHOP	DALLAS, TX	11/11/2004	457-04-5841	04-06-10046
MICHAEL KEITH BLACK	PARKER, TX	07/14/2005	457-05-4376	05-03-10024
JAMES WILTON BLANKENSHIP, JR.	HAMILTON, BERMUDA	07/14/2005	457-05-5562	05-05-10029
JAMES GULF BLASDEL	AMARILLO, TX	03/24/2005	457-05-1617	04-11-10002
DELBERT LYNN BLOM	HOUSTON, TX	11/11/2004	457-04-6398	04-07-10025
CHERYL ANN BLUMBERG	SYKESVILLE, MD	05/12/2005	457-05-2766	04-12-10024
SUSAN ELIZABETH HOBBS BOONE	HOUSTON, TX	11/11/2004	457-04-6398	04-07-10008
DOMINIQUE BOURDA	AUSTIN, TX	11/11/2004	457-04-5841	04-06-10056
CHARLES EDWARD BRAMMEIER, JR.	LITTLETON, CO	11/11/2004	457-04-5841	04-06-10032
DENNIS WILLIAM BRAUN	DAYTON, OH	07/14/2005	457-05-3808	05-02-10055
JENNIFER FLOWERS BRIAN	SUGAR LAND, TX	07/14/2005	457-05-4376	05-03-10045
HOWARD THOMAS BROADDUS	HOUSTON, TX	11/11/2004	457-04-5841	04-06-10002
RONALD EDMOND BROCK	DALLAS, TX	07/14/2005	457-05-3808	05-02-10001
WILLIAM EUGENE BROOKS	SOUTHLAKE, TX	07/14/2005	457-05-4376	05-03-10029
DOUGLAS JEROME BROWN	VIENNA, VA	11/11/2004	457-04-5841	04-06-10013
GERALD EDWARD BROWN	CHAPPELL HILL, TX	07/14/2005	457-05-3808	05-02-10042
ESTELLE VICKI BRUMSKINE	ALEXANDRIA, VA	07/14/2005	457-05-5562	05-05-10030
THOMAS LEE BRYAN	CYPRESS, TX	07/14/2005	457-05-5562	05-05-10007
JAMES THOMAS BRZEZINSKI	SAN ANTONIO, TX	11/11/2004	457-04-6398	04-07-10030
DENNIS MICHAEL BUCK	MIAMI, FL	05/12/2005	457-05-3108	05-01-10024
CHRISTINA MARIE BURDETTE	GERMANTOWN, TN	11/11/2004	457-04-5841	04-06-10036
BRADLEY DAVIS BURK	LONDON, UNITED KINGDOM	05/12/2005	457-05-2766	04-12-10040
RICHARD ARTHUR BURRELL	DALLAS, TX	11/11/2004	457-04-6398	04-07-10032
ROBERT MICHAEL CAMP	MISSOURI CITY, TX	11/11/2004	457-04-5841	04-06-10016
MICHAEL LEE CAMPBELL	AUSTIN, TX	07/14/2005	457-05-3808	05-02-10051
KENNETH JAMES CAPPS	PLANO, TX	07/14/2005	457-05-4376	05-03-10031
LAURA ANN CARDINAL	TULSA, OK	07/14/2005	457-05-5562	05-05-10043
ELLEN ZACHRY CARRIE	DALLAS, TX	11/11/2004	457-04-5841	04-06-10049
BRIAN NEWTON CARTER	MIDLOTHIAN, TX	07/14/2005	457-05-3808	05-02-10018
JIMMY LEON CARTER	AMARILLO, TX	03/24/2005	457-05-0575	04-10-10003
MARJORY JANE CARTER	DALLAS, TX	07/14/2005	457-05-4376	05-03-10015

ENFORCEMENT ACTIONS

<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
WILLIAM EUGENE CHANEY	HOUSTON, TX	07/14/2005	457-05-3808	05-02-10012
ROSANNA CHAPA-LANGAN	SEABROOK, TX	11/11/2004	457-04-5841	04-06-10053
WILLIAM DWAIN CHASTAIN	LEON, IA	03/24/2005	457-05-1617	04-11-10008
DAVID NEASON CHEEK	DALLAS, TX	07/14/2005	457-05-4376	05-03-10022
MA-LI MARY CHEN	FREEMONT, CA	07/14/2005	457-05-5562	05-05-10035
LIH-WOEI W. CHU	NORTHFIELD, IL	03/24/2005	457-05-0575	04-10-10017
JOHN EMILIO CIMINI	HOUSTON, TX	07/14/2005	457-05-3808	05-02-10035
DAVID GLENN CLARK	OLIVE BRANCH, MS	07/14/2005	457-05-3808	05-02-10026
GAIL CALDWELL CLARKIN	PLANO, TX	07/14/2005	457-05-3808	05-02-10040
LEWIS PATRICK COLBERT	HIGHLAND VILLAGE, TX	07/14/2005	457-05-4376	05-03-10034
JOEL PATRICK COLLIER	HOUSTON, TX	07/14/2005	457-05-5562	05-05-10056
MICHAEL JOSEPH COOK	AUSTIN, TX	11/11/2004	457-04-5841	04-06-10012
STEPHEN JAMES COOK	SEATTLE, WA	07/14/2005	457-05-4376	05-03-10047
TONIE CHRIS GARDNER COOK	AURORA, CO	07/14/2005	457-05-3808	05-02-10023
CHRISTOPHER MILES CORDER	NORTH RICHLAND HILLS, TX	07/14/2005	457-05-5562	05-05-10050
CARLTON WADE COTTEN	WOODVILLE, TX	05/12/2005	457-05-2766	04-12-10021
MICHAEL ANTHONY COX	DALLAS, TX	11/11/2004	457-04-6398	04-07-10040
VICKI LYNN CRAVENS	PLANO, TX	05/12/2005	457-05-2766	04-12-10015
JENNIFER CROSSER	HOUSTON, TX	07/14/2005	457-05-4376	05-03-10041
JOHN KRISTIN DARR	BRYAN, TX	11/11/2004	457-04-5841	04-06-10048
PATRICK L. DAUGHERTY	HOUSTON, TX	11/11/2004	457-04-6398	04-07-10049
LEAH DENISE DAVIS	SUGARLAND, TX	11/11/2004	457-04-6398	04-07-10047
CONSTANCE DIANN DE LEON	LAS VEGAS, NV	07/14/2005	457-05-3808	05-02-10027
ANGIE RENAE DEPRIEST	BOULDER, CO	05/12/2005	457-05-3108	05-01-10040
PHILIP DUDLEY DEXTER, JR.	EULESS, TX	05/12/2005	457-05-3108	05-01-10002
JOHN ANTHONY DIEBOLD	HOUSTON, TX	03/24/2005	457-05-0575	04-10-10032
ANITA CAROL DIXON	ANTIOCH, TN	11/11/2004	457-04-5841	04-06-10045
JAMES ALEXANDER DOERING	MARLBOROUGH, MA	07/14/2005	457-05-3808	05-02-10004
ROBERT CHARLES DONDERO	SOUTHLAKE, TX	07/14/2005	457-05-5562	05-05-10044
LELAND JEFFREY DUSHKIN	CONROE, TX	07/14/2005	457-05-5562	05-05-10013
DONNA GEHRIG DYSON	CLERMONT, FL	07/14/2005	457-05-5562	05-05-10053
JOHN BURTON ECHOLS, JR.	TOMBALL, TX	07/14/2005	457-05-4376	05-03-10027
MARTIN P. ECKERT	ROCKPORT, AR	03/24/2005	457-05-0575	04-10-10004
DAVID PATRICK ELDER	HOUSTON, TX	05/12/2005	457-05-2766	04-12-10032
TRACY JOYCE FIKES ENGLET	HOUSTON, TX	03/24/2005	457-05-1617	04-11-10022
WILLIAM ANDREW ESHMONT	WIESBADEN, GERMANY	11/11/2004	457-04-6398	04-07-10024
MANUEL JESUS ESPINOZA	THE WOODLANDS, TX	11/11/2004	457-04-6398	04-07-10045
SHERRY LEE FAUTH	MAGNOLIA, TX	07/14/2005	457-05-5562	05-05-10054
VINCENT FAVARATO	SAN FRANCISCO, CA	07/14/2005	457-05-4376	05-03-10030
STEPHEN JOSEPH FIEDLER	PLANO, TX	03/24/2005	457-05-1617	04-11-10040
EARL ROY FISHEL, JR.	CEDAR HILL, TX	05/12/2005	457-05-3108	05-01-10020
JOSE LUIS FLORES	MISSION, TX	07/14/2005	457-05-3808	05-02-10025
PAUL ANTHONY FLORES	WACO, TX	11/11/2004	457-04-6398	04-07-10035
TRAVIS BRADEN FULLER	AUSTIN, TX	05/12/2005	457-05-3108	05-01-10036
MATTHEW DOUGLAS GABAY	PLANO, TX	07/14/2005	457-05-5562	05-05-10031
DONALD CHARLES GALLEGOS	FORT COLLINS, CO	03/24/2005	457-05-0575	04-10-10011
SHEILA ELLEN GAMBLE	FLOWER MOUND, TX	03/24/2005	457-05-0575	04-10-10029
GERALD AYLES GEORGES	EL PASO, TX	11/11/2004	457-04-5841	04-06-10003
ALLEN DUNCAN GIBSON	HOUSTON, TX	11/11/2004	457-04-6398	04-07-10015
SAMMIE K. GLASCO	MEMPHIS, TN	11/11/2004	457-04-5841	04-06-10052
TODOR P. GLOGOV	NEW YORK, NY	11/11/2004	457-04-5841	04-06-10057
JOSELITA D. GOLDBERG	HOUSTON, TX	03/24/2005	457-05-1617	04-11-10025
ELSA GONZALEZ	PUERTO VALLARTA, MEXICO	11/11/2004	457-04-5841	04-06-10018
ROSS ALLAN GOOLSBY	RICHARDSON, TX	05/12/2005	457-05-2766	04-12-10030
RYAN TATE GOSNEY	FORT WORTH, TX	03/24/2005	457-05-1617	04-11-10039
MELISSA GAIL GRAVES	CYPRESS, TX	03/24/2005	457-05-0575	04-10-10033
SHAWN O'NEILL GREER	FORT WORTH, TX	03/24/2005	457-05-0575	04-10-10024
LEE WATSON GREMILLION	HOUSTON, TX	11/11/2004	457-04-5841	04-06-10043
MARK CHARLES GRIEGE	DALLAS, TX	03/24/2005	457-05-0575	04-10-10012
LARRY WAYNE GRIFFIN	DALLAS, TX	07/14/2005	457-05-3808	05-02-10046
JACK WARD GRIFFITH	ARLINGTON, TX	07/14/2005	457-05-3808	05-02-10022

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KATHERINE M. GUERRA	GRAPEVINE, TX	05/12/2005	457-05-2766	04-12-10017
JOHN WILLIAM GUSTAFSON	ROCKWALL, TX	03/24/2005	457-05-0575	04-10-10002
CESAR ALONZO GUTIERREZ	SAN ANTONIO, TX	11/11/2004	457-04-5841	04-06-10005
MARY BOYD HAGELSTEIN	HOBBS, NM	05/12/2005	457-05-2766	04-12-10001
FRANCIS HANSON HAGGERTY	BAYTOWN, TX	11/11/2004	457-04-6398	04-07-10039
CAROL ANN ANDERSON HAILEY	FAYETTEVILLE, AR	07/14/2005	457-05-5562	05-05-10019
JONI DEJONGHE HALPIN	ALLEN, TX	07/14/2005	457-05-3808	05-02-10033
LEE O. HARPER	DALLAS, TX	05/12/2005	457-05-2766	04-12-10035
SHEILA JEAN HARRISON	HOUSTON, TX	03/24/2005	457-05-1617	04-11-10004
GORDON BAKER HARWOOD	ATLANTA, GA	03/24/2005	457-05-1617	04-11-10003
ROBERT CHARLES HAWK	MCALLEN, TX	05/12/2005	457-05-3108	05-01-10028
SHERI SUSAN HAYNES	SAN JOSE, CA	07/14/2005	457-05-5562	05-05-10051
JERRY WAYNE HEDRICK	BOISE, ID	11/11/2004	457-04-5841	04-06-10010
RANDY JOE HENDERSON	MENLO PARK, CA	11/11/2004	457-04-5841	04-06-10020
NANCY K. HENNINGS	AUSTIN, TX	11/11/2004	457-04-5841	04-06-10038
COBY CHARLES HESSE	MISSOURI CITY, TX	05/12/2005	457-05-2766	04-12-10007
ROBERT RUSSELL HICKS	RAYNE, LA	11/11/2004	457-04-5841	04-06-10014
GREGORY OTIS HILL	BORGER, TX	11/11/2004	457-04-6398	04-07-10017
MEI HUA HUANG	ARLINGTON, TX	05/12/2005	457-05-2766	04-12-10044
KAREN LYNN HURST	THE WOODLANDS, TX	07/14/2005	457-05-5562	05-05-10026
MICHAEL EVANS IRELAND	LOUISVILLE, KY	07/14/2005	457-05-4376	05-03-10019
MARK ERIC ISAACS	EVANSTON, IL	11/11/2004	457-04-6398	04-07-10043
JERODD JENSEN	SOUTHFIELD, MI	07/14/2005	457-05-3808	05-02-10009
JULIE LYNN JIMMERSON	CYPRESS, TX	05/12/2005	457-05-2766	04-12-10028
JEANENE SIMONSON JONES	DINERO, TX	05/12/2005	457-05-3108	05-01-10017
VERNON SCOTT JONES	DALLAS, TX	07/14/2005	457-05-4376	05-03-10025
VIRGIL IVAN JONES, JR.	JACKSON, MO	05/12/2005	457-05-3108	05-01-10014
TRACY KAY JOUSMA	HOLLAND, MI	07/14/2005	457-05-3808	05-02-10045
JASON JUDKINS	FRANKLIN, TN	07/14/2005	457-05-3808	05-02-10054
CAROLYN ADEBOLA ROTIBI KALU	SAN ANTONIO, TX	07/14/2005	457-05-5562	05-05-10023
JAMES MICHAEL KELLER	HOUSTON, TX	07/14/2005	457-05-4376	05-03-10009
TR KELLER	NSW 2010, AUSTRALIA	05/12/2005	457-05-2766	04-12-10023
BRUCE LEWIS KERSEY	DALLAS, TX	07/14/2005	457-05-5562	05-05-10003
CHESTER BERNARD KIMMELL	DALLAS, TX	03/24/2005	457-05-1617	04-11-10012
GUY STEPHEN KINDRED	PLANO, TX	07/14/2005	457-05-3808	05-02-10028
MICHAEL RAY KIRCHMAN	DALLAS, TX	11/11/2004	457-04-6398	04-07-10038
JAMES LOGAN KISSIRE	DALLAS, TX	11/11/2004	457-04-5841	04-06-10033
JAMES EDWARD KOSKI	WASHINGTON, DC	03/24/2005	457-05-0575	04-10-10031
FREDERICK EDWARD KRAUSE	FLOWERY BRANCH, GA	07/14/2005	457-05-5562	05-05-10010
NANCY JEAN LA HAYE	AUSTIN, TX	05/12/2005	457-05-3108	05-01-10033
ANNE MORGAN LACOUR	FREELAND, WA	05/12/2005	457-05-3108	05-01-10004
JAMES K. LADNER	TERRELL, TX	05/12/2005	457-05-2766	04-12-10022
ROBERT DOYLE LAMINACK, JR.	AMARILLO, TX	05/12/2005	457-05-3108	05-01-10038
ROBERT JAMES LAMSE, JR.	PLANO, TX	03/24/2005	457-05-1617	04-11-10016
CARINA K. LEAVENS	GOTHENBURG, SWEDEN	11/11/2004	457-04-6398	04-07-10036
BRYAN WINDSOR LEE	AUSTIN, TX	07/14/2005	457-05-5562	05-05-10039
SUN-KWON LEE	DALLAS, TX	07/14/2005	457-05-5562	05-05-10046
TENNIE CREWS LEONARD	MEMPHIS, TN	07/14/2005	457-05-5562	05-05-10001
MARY CHRISTINE LESTER	DALLAS, TX	07/14/2005	457-05-5562	05-05-10036
EDWARD GERARD LESZYNSKI	DALLAS, TX	07/14/2005	457-05-3808	05-02-10053
LAURA L. LI	HERMOSA BEACH, CA	07/14/2005	457-05-5562	05-05-10055
JANE ZHENG LIU	SAN FRANCISCO, CA	03/24/2005	457-05-1617	04-11-10031
KATHRYN ANN JONES LLOYD	BOSSIER CITY, LA	07/14/2005	457-05-4376	05-03-10033
CAROLYN SUE GOREE LUSSON	HOUSTON, TX	11/11/2004	457-04-6398	04-07-10019
TERRY LYNN LYONS	COLLEYVILLE, TX	05/12/2005	457-05-3108	05-01-10011
GLORIA IRUEGAS MACKAY	BEAVERTON, OR	11/11/2004	457-04-6398	04-07-10016
JANET BETH MARSHALL	BERMUDA DUNES, CA	03/24/2005	457-05-1617	04-11-10014
DONALD HADEN MARTIN, JR.	HOUSTON, TX	11/11/2004	457-04-5841	04-06-10021
LAURA LYNN MAY	BANDERA, TX	07/14/2005	457-05-5562	05-05-10033
LUTHER STEVE MCANALLY	CLANTON, AL	03/24/2005	457-05-0575	04-10-10008

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<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
FRED CAWTHON MCDANIEL, JR.	ADDISON, TX	07/14/2005	457-05-5562	05-05-10022
WILLIAM MICHAEL MCGANN	DALLAS, TX	05/12/2005	457-05-2766	04-12-10004
GINGER MCGUFFIE	VIENNA, VA	07/14/2005	457-05-5562	05-05-10005
ROBERT JAMES MCGUIRE	AUSTIN, TX	07/14/2005	457-05-3808	05-02-10038
MARY KATHLEEN MCKEEL	SILVER SPRING, MD	11/11/2004	457-04-6398	04-07-10027
MARILYN JEAN MCKENZIE	SUGAR LAND, TX	05/12/2005	457-05-3108	05-01-10009
LARRY DEAN MCMILLAN	EARTH, TX	05/12/2005	457-05-3108	05-01-10010
LORI ELLEN MCPHERSON	LAS VEGAS, NV	11/11/2004	457-04-6398	04-07-10041
KATHRYN WEISINGER MCQUEEN	SPRING, TX	05/12/2005	457-05-2766	04-12-10020
JANE ERIN MCSPADDEN	LAFAYETTE, LA	07/14/2005	457-05-4376	05-03-10037
DENNIS RAY MEALS	FORT WORTH, TX	11/11/2004	457-04-6398	04-07-10004
LESLIE WARD MENDENHALL, JR.	ARLINGTON, TX	07/14/2005	457-05-5562	05-05-10002
KATHERINE ANN MEREDITH	DALLAS, TX	07/14/2005	457-05-4376	05-03-10026
MICHAEL KENT MILLARD	AUSTIN, TX	05/12/2005	457-05-2766	04-12-10005
CARROLL NEUVILLE MILLER	LUFKIN, TX	07/14/2005	457-05-4376	05-03-10018
WANDA MILLER	LOGANVILLE, GA	11/11/2004	457-04-6398	04-07-10046
THOMAS HARVEY MINOR, III	HOUSTON, TX	07/14/2005	457-05-4376	05-03-10006
JENNIFER MORGAN	JENKS, OK	11/11/2004	457-04-5841	04-06-10058
LUCILLE HODGES MORLEY	COLLEYVILLE, TX	07/14/2005	457-05-3808	05-02-10010
JASON PAUL MORROW	HOUSTON, TX	07/14/2005	457-05-4376	05-03-10046
LUIS MOYA	CYPRESS, TX	05/12/2005	457-05-2766	04-12-10039
BURL JAY MYERS	OZONA, TX	07/14/2005	457-05-4376	05-03-10014
JOSEPH HOWARD NEARS, JR.	MOUNT PLEASANT, TX	03/24/2005	457-05-0575	04-10-10027
THAO NGUYEN	GRAND PRAIRIE, TX	11/11/2004	457-04-5841	04-06-10030
RUTH FAY BRYAN NICHOLS	KERRVILLE, TX	07/14/2005	457-05-5562	05-05-10032
JOE KEITH NIXON	PURVIS, MS	11/11/2004	457-04-6398	04-07-10044
EDWARD DANIEL NUSINOW	MONROE, CT	07/14/2005	457-05-5562	05-05-10041
JOHN ALBERT NYE	GARLAND, TX	11/11/2004	457-04-5841	04-06-10037
MICHAEL JOHN O'DONNELL	COPPELL, TX	05/12/2005	457-05-3108	05-01-10018
MARYANNE F. ODOM	COPPELL, TX	05/12/2005	457-05-3108	05-01-10022
ROBY DONALD OGAN	LA JOLLA, CA	03/24/2005	457-05-1617	04-11-10005
JOE OKIGBO	HOUSTON, TX	07/14/2005	457-05-4376	05-03-10042
WILLIAM HENRY ORR	SPRING, TX	07/14/2005	457-05-5562	05-05-10020
KAREN LYNN KUREK OUTZEN	TAMPA, FL	11/11/2004	457-04-6398	04-07-10020
NATALIE BARNETT PACKER	MCKINNEY, TX	05/12/2005	457-05-2766	04-12-10037
DIANE ELIZABETH PALMER	NASHVILLE, TN	07/14/2005	457-05-3808	05-02-10006
JONG KEUN PARK	SEOUL, KOREA	11/11/2004	457-04-6398	04-07-10022
DAVID ROBERT PARR	DALLAS, TX	05/12/2005	457-05-3108	05-01-10023
MARK WILLIS PEDIGO	DENVER, CO	03/24/2005	457-05-0575	04-10-10010
KATHY GRUBBS PERKINS	PLANO, TX	11/11/2004	457-04-6398	04-07-10023
MICHAEL JOSEPH PHILLIPS	FORT WORTH, TX	07/14/2005	457-05-5562	05-05-10017
DANIEL ERNEST PICKETT, JR.	LONGMONT, CO	05/12/2005	457-05-2766	04-12-10026
MARLA POTILA	FRISCO, TX	11/11/2004	457-04-5841	04-06-10047
MARTIN JOSEPH RABALAIS	HOUSTON, TX	11/11/2004	457-04-5841	04-06-10027
ADAM FERREL RASMUSSEN	COPPELL, TX	03/24/2005	457-05-0575	04-10-10035
JAMES ALLAN REECE	DALLAS, TX	07/14/2005	457-05-5562	05-05-10008
BARBARA LYNN UMBERSON ROBERTS	COLUMBIA, TN	07/14/2005	457-05-3808	05-02-10011
ELIZABETH HOLSTON ROBINSON	BETHESDA, MD	07/14/2005	457-05-3808	05-02-10031
RUDOLPH JOSEPH ROETHEL	ROUND ROCK, TX	03/24/2005	457-05-0575	04-10-10030
DEBORAH LYNN ROKYTA	VICTORIA, TX	11/11/2004	457-04-6398	04-07-10018
DAVID JOHN ROLAND	COLUMBUS, WI	03/24/2005	457-05-1617	04-11-10019
ALICE BARONE RUST	HOUSTON, TX	03/24/2005	457-05-1617	04-11-10027
BOBBY FRED SAMMONS	HOUSTON, TX	11/11/2004	457-04-5841	04-06-10025
DAVID MARK SATTER	SUGAR LAND, TX	05/12/2005	457-05-2766	04-12-10014
GAYNELLE DAILEY SCHROEDER	DE SOTO, TX	11/11/2004	457-04-6398	04-07-10012
TARA RENEE SCHULTZ	WAILUKU, HI	07/14/2005	457-05-4376	05-03-10048
ROBIN LYNN SCHULZE	SPRINGFIELD, VA	05/12/2005	457-05-3108	05-01-10031
ELIZABETH HOLMES SEE	DALLAS, TX	05/12/2005	457-05-2766	04-12-10018
DAVID S. SHAW	DALLAS, TX	07/14/2005	457-05-3808	05-02-10048
AMY D. SHIELD	WAUKESUA, WI	11/11/2004	457-04-5841	04-06-10055

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SYLVAN SAMUEL SHUSTER	VENTNOR,NJ	05/12/2005	457-05-2766	04-12-10003
DAVID ALAN SILVERMAN	HOUSTON,TX	03/24/2005	457-05-1617	04-11-10010
RANDALL SCOTT SIMPSON	DALLAS,TX	11/11/2004	457-04-5841	04-06-10040
JAMES DONALD SMALLWOOD	TEXAS CITY,TX	07/14/2005	457-05-5562	05-05-10018
JANET NELSON SMITH	HOUSTON,TX	07/14/2005	457-05-5562	05-05-10042
KATHLEEN INEZ SORRELLS	NAALEHU,HI	05/12/2005	457-05-3108	05-01-10008
EUGENE PARKER SPENCE, JR.	BEDFORD,TX	05/12/2005	457-05-2766	04-12-10025
ERNEST WAYNE STALNAKER	LEAVENWORTH,KS	11/11/2004	457-04-5841	04-06-10008
ARLENER STEELS-PRESTIDGE	ARLINGTON,TX	03/24/2005	457-05-1617	04-11-10020
PAUL EDWARD STELLING	ROUND ROCK,TX	05/12/2005	457-05-3108	05-01-10005
ROBERT WELCH STOCKTON	HOUSTON,TX	03/24/2005	457-05-1617	04-11-10007
RUTH ANNE HAMILTON STRAIN	HOUSTON,TX	05/12/2005	457-05-2766	04-12-10011
TAMMY RENA STRINGER	BUFFALO,MO	03/24/2005	457-05-0575	04-10-10023
WILBERT LEE STRINGER	SAN ANTONIO,TX	07/14/2005	457-05-5562	05-05-10014
JASON CHAIM SUKENIK	PLANO,TX	05/12/2005	457-05-2766	04-12-10038
LISA SLAUGHTER TARANTOLA	WILDWOOD,MO	07/14/2005	457-05-4376	05-03-10032
WILLIAM ALAN TAYLOR	CLEARWATER,FL	07/14/2005	457-05-3808	05-02-10049
RICHARD STANLEY TOMASKI, II	CHICAGO,IL	07/14/2005	457-05-4376	05-03-10036
WALTER STEPHEN TRAHAN	HOUSTON,TX	07/14/2005	457-05-3808	05-02-10043
DAVID MICHAEL TRAVIS	DALLAS,TX	07/14/2005	457-05-3808	05-02-10008
LLOYD ARNOLD TRIETSCH	ESPANOLA,NM	07/14/2005	457-05-5562	05-05-10006
GILBERT MANLY TURNER	HOUSTON,TX	03/24/2005	457-05-1617	04-11-10001
YOLANDA INGE VANDER HORST-PHILLIP	HOUSTON,TX	05/12/2005	457-05-2766	04-12-10042
VERONICA VASQUEZ	EL PASO,TX	03/24/2005	457-05-1617	04-11-10043
JOHN RONALD VICK	SCOTTSDALE,AZ	11/11/2004	457-04-6398	04-07-10007
FERNANDO AGUSTIN VILLAGOMEZ	SAN ANTONIO,TX	05/12/2005	457-05-3108	05-01-10035
CHARLES RICHARD VOLK	SEADRIFT,TX	05/12/2005	457-05-3108	05-01-10001
DANIEL P. WALENTA	SAN ANTONIO,TX	07/14/2005	457-05-4376	05-03-10044
WILLIAM MARK WALLIS	DALLAS,TX	11/11/2004	457-04-6398	04-07-10006
RODRICK WAYNE WALTERS	MIRAMAR,FL	01/12/2005	457-04-7298	04-08-10045
SUSAN MARIE WALTERS	EDMOND,OK	11/11/2004	457-04-6398	04-07-10009
MING HOO WANG	TAIPEI,TAIWAN, R.O.C.	05/12/2005	457-05-3108	05-01-10016
SIDNEY RAY WARD	TOPEKA,KS	05/12/2005	457-05-3108	05-01-10006
PAUL DEAN WARNER	SANDY,UT	07/14/2005	457-05-4376	05-03-10012
ROBERT LOUIS WEEKS, JR.	MISSOURI CITY,TX	07/14/2005	457-05-3808	05-02-10024
RALLIN MATTHEW WELCH	HOUSTON,TX	05/12/2005	457-05-3108	05-01-10039
JACK LAWRENCE WHITE	WACO,TX	07/14/2005	457-05-3808	05-02-10037
CHALMERS WAYLAND WILLIAMS, JR.	FREDERICKSBURG,TX	07/14/2005	457-05-4376	05-03-10010
ERIC HENRY WOJNER	THE WOODLANDS,TX	07/14/2005	457-05-5562	05-05-10037
BOBBY EARL YOUNG	ATLANTA,GA	11/11/2004	457-04-5841	04-06-10034
JACQUELYN G. YOUNG	HOUSTON,TX	05/12/2005	457-05-3108	05-01-10027
BIN ZHANG	LOMITA,CA	11/11/2004	457-04-5841	04-06-10050

FAILURE TO RENEW ACTIONS

The respondents listed below were found to be in violation of Sections 501.80 (practice of public accountancy) and 501.93 (responses) of the Board's Rules and were also found to be in violation of Sections 901.502(6) (violation of a rule of professional conduct) and 901.502(11) (conduct indicating a lack of fitness to serve the public as a professional accountant) of the Act when they failed to renew their individual licenses. The certificate of each respondent who was not in compliance at the time of the Board meeting was revoked without prejudice, until such time as the respondent complies with the licensing requirements of the Act.

<i>Respondent</i>	<i>Location / Country</i>	<i>Board Date</i>	<i>Docket</i>	<i>Complaint</i>
NELSON L. CARMENATES	DORAL,FL	03/24/2005	457-05-1619	04-11-10182
MICHAEL BUCHANAN HAYNES	AUSTIN,TX	07/14/2005	457-05-4378	05-03-10222
JASON THOMAS LEGATE	LOS ANGELES,CA	07/14/2005	457-05-3810	05-02-10301
RONNA HOLT RITTER	CEDAR HILL,TX	05/12/2005	457-05-3110	05-01-10311

**TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY**

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Introducing TSBPA's New Board Members:

Gregory L. Bailes, CPA

Greg Bailes has practiced public accountancy for 25 years and serves as both the technology practice leader and audit leader for the Austin office of Deloitte & Touche. Mr. Bailes moved to Austin from Seattle, Washington, where he led the technology practice in the Northwest for another Big Four firm. He served on a special national task force with the AICPA, SEC, and other selected practitioners to address valuation issues relating to FAS 141 and 142. Mr. Bailes serves on the Board of Directors as executive vice president/treasurer for the World Congress on Information Technology, to be held in Austin in 2006, and he is an Advisory Board member for Texchange. Mr. Bailes holds a BBA degree from the University of Texas at Austin.

John W. (Jay) Dunbar, CPA, CVA

Jay Dunbar, a CPA since 1978, is a member and partner in the accounting firm of Dunbar, Broadus, Gibson LLP (DBG) in El Paso. An MBA graduate of the University of Texas at El Paso, Mr. Dunbar has been assisting privately held businesses in the areas of succession planning, merger and acquisition, and business valuations since 1978. He is one of approximately 5,000 CPAs nationwide who has received the Certified Valuation Analyst (CVA) designation from the National Association of Certified Valuation Analysts (NACVA). Mr. Dunbar assisted in developing and testing two software programs unique to the valuation industry, and he teaches the use of these programs at the NACVA Career Training Institute in Salt Lake City, Utah.

James W. Flagg, PhD, CPA

Dr. James Flagg is an associate professor of accounting at Texas A&M University at College Station, where he teaches auditing classes at the undergraduate and graduate levels. Before earning his PhD, Dr. Flagg spent nine years with Coopers & Lybrand, LLP, including five years as senior audit manager in the Houston and other offices. He is a past chair of the American Accounting Association's Minority Faculty Development Committee and has been active on various committees and the Faculty Senate at Texas A&M. Dr. Flagg serves on the board of directors and as chair of the audit committees of both HCC Insurance Holdings, Inc., a public company traded on the NYSE, and Eagle Global Logistics, a freight forwarding company traded on NASDAQ.

Dorothy M. Fowler, CPA

Dorothy Fowler, CPA, is president of the CPA firm of Fields, Nemeck, & Co., PC, in Corpus Christi and of FFS Investments Management, LLC. She earned a BBA degree with honors from Texas A&M University-Corpus Christi (formerly Corpus Christi State University) and has been a CPA since 1983. She has worked with many local CPA firms and served as an adjunct professor of accounting at Texas A&M-Corpus Christi and instructor for review courses to prepare candidates for the Uniform CPA exam. Her community activities include service as president of the Corpus Christi chapter of Executive Women International and of the Corpus Christi Chapter of CPAs, and she was a participant in Leadership Corpus Christi, Class XXI.

James W. Pollard

James Pollard of Canadian is a public member of the TSBPA. He is a graduate of West Texas State College and received a master's degree from West Texas State University. A self-avowed retiree from several careers, Mr. Pollard is a former superintendent of schools for Canadian ISD. He is currently a case worker with Court Appointed Special Advocates for Children and an adult Sunday school teacher at First Presbyterian Church in Canadian.

Enforcement; **Alan Hermanson**, Administrative Services and Chief Financial Officer; **Karen Davis**, Information Resources; **Jean Keith**, Licensing; and **Jim Hamilton**, Sponsor Review Program.

Qualifications Division Director Donna Hiller pointed out advantages of the online CPA exam, saying results had been excellent because aspiring CPAs can prepare for each part of the exam independently of the others. Scores have been markedly higher since the online exam became available. This division determines the qualifications of applicants for the Uniform CPA Examination, oversees the testing process, and responds to public inquiries regarding certification.

The goal of the Enforcement Division, said General Counsel Rande Herrell, is to protect the public. Complaints against CPAs and others offering accounting services to the public come from a variety of sources: other CPAs, state and federal agencies, members of the Board, and the public. Herrell outlined the steps in investigating and determining grounds for disciplinary action. She and her staff deal with various disciplinary issues, such as behavioral enforcement and technical competence violations, as well as major cases.

Alan Hermanson oversees the administrative staff and is responsible for all financial activities of the Board. He indicated that the agency has received very good reports from both the State

Auditor's Office and from internal auditors. He encouraged the new Board members to visit the State Auditor's website to view recent audit reports.

The Information Resources Division, headed by Karen Davis, maintains databases on all CPAs licensed in Texas, including their status vis-à-vis mandatory Continuing Professional Education hours. The division is responsible for the design, development, operation, and maintenance of the agency's computer systems. Davis and her staff also provide technical assistance to other staff members.

Sections supervised by Licensing Director Jean Keith include SCPE, peer review, and licensing and renewals. Responsibilities of this division include licensing individuals, professional corporations, and other entities that practice public accountancy in Texas; assuring compliance with the Board's mandatory continuing professional education program; and peer review.

Jim Hamilton, Director of Special Programs, explained the new sponsor review program launched in January. He told new members that the program was implemented to enhance the quality of Continuing Professional Education in this state. He said that even though the program is in the early stages of implementation, the response so far has been generally favorable. Hamilton also gave a brief overview on his other areas of responsibility.

