

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Melanie Thompson: Teaching Ethics to the Next Generation

In September 2005, Governor Rick Perry appointed Melanie Thompson presiding officer of the Texas State Board of Public Accountancy, making her the first woman to hold that position in the Board's long history. We talked to Ms. Thompson about her life and her career.

Where did you grow up? What were your interests when you were growing up?

Both of my parents came from tenant farming backgrounds. My mother dropped out of school in the eighth grade to help support her family. Similarly, my father never finished high school. After they married, they moved to Corpus Christi where my Dad entered the industrial sandblasting and painting business. Ultimately, he opened his own business, which, in retrospect, must have contributed to my own business mindset. I was the youngest of four children and the only girl.

What led you to a career in accounting? Were there others in your family who were/are accountants?

By the time I was 20, I had two children of my own. I wasn't sure what I wanted to do with my life, but I knew I wanted it to be different. Therefore, I went to college. Because I needed to pay for the necessities of life such as groceries and rent, I was unable to attend college full time. As a result, it took me 10 years to complete my bachelor's degree. That education changed my life. I cannot even imagine what my life would have been like without that education.

I began college as a math major, but I wasn't sure what I would do with such a major. I was also working as a bookkeeper, and my oldest brother had received an accounting degree. I tried accounting and loved it. I thought accounting was more practical and could actually result in a better job, so I changed majors. I was right—I did get a better job and more opportunities than I could imagine. With more than 20 years in public accounting, I have been a partner in local firms as well as an international firm. I've been able to serve at the AICPA, the TSCPA, and now at the State Board. This profession has been very good to me. Changing to accounting was the right decision.



You have been very active in professional organizations during your career. What inspires your desire to give back to the profession and to the community? Why is it important for accountants to become active in professional organizations?

Activity in professional organizations has been beneficial in many ways. For example, I have had the opportunity to associate with CPAs of integrity, and that association has contributed to my own professional growth. Additionally, networking benefits have helped me personally and are now helping my students enter the accounting profession. I do believe in giving back; however, in the giving, I have received much in return. I encourage all CPAs to become involved in their profession. Those who become involved will set the future path for our profession. Without that involvement, others will make decisions for you.

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You went to a small college/university and now teach at one. Do you think there were particular advantages to that environment personally and/or professionally?

I never had the “university experience” because I attended school part-time and could not participate in typical university activities. However, I certainly can attest to the value that I see at Texas Lutheran University. The professors care about the students, and the small classes allow us to know students as individuals. We celebrate the students’ successes, encourage them when they are discouraged, and counsel them when they fail to perform to their ability. In the words of one student, “I did my assignment because I knew you would be disappointed in me if I didn’t.” Students grow in such an environment. I have the opportunity to mentor students through school and career issues. It is so rewarding to watch students grow and believe that I have had some part in that growth.

What led you to teaching?

I’ve always enjoyed watching people grow and had previously taught as an adjunct professor and as an instructor for continuing education courses. When TLU needed a part-time professor, I began teaching a couple of classes. I loved the environment and became full time in Fall 2003.

Do you still have a private practice?

I still do some consulting, but teaching is my primary focus.

What assets do you bring to teaching, particularly to teaching ethics?

Clearly, my biggest asset is my background in public accounting. Real-world experience has given me a solid background on which to base academic learning. I have lots of “stories.” This is particularly helpful in teaching ethics because I have lived through many of the choices we discuss in the classroom. I teach our business ethics class, and it is my favorite.

What benefits do you gain from the teaching experience? Have there been any surprises?

The biggest benefit comes from contributing to the growth of my students. The biggest surprise was how much work was involved. I’ve had to develop techniques and tools that reach students. Understanding a topic is totally different from being able to teach that topic to another person. Additionally, most of my previous teaching experience was in continuing education. Teaching students rather than professionals requires different approaches. I am now in my third year of teaching, and my learning curve has begun to level off. My efforts become worthwhile when I see the light of understanding in the faces of my students.

Why do you think the new ethics requirements are important?

I have personally witnessed the power the ethics class has on students. It is not unusual for students to make comments about how much the class impacted their lives. For example, one student said, “I learned that I lacked the ability to think about what consequences ethical decisions have when the long term isn’t factored into a decision. In realizing this, it has allowed me to look at a situation with better understanding and in the end make a decision that will work the best in time” (see sidebar on next page for other student comments). An ethics class may not make an unethical person ethical. It can, however, enhance the ability of people to make ethical decisions.

Do you have time to pursue outside interests?

My outside interest is my family. I am blessed to have a husband, two sons, a daughter, a daughter-in-law, a son-in-law, and two grandsons. I enjoy many other interests; however, most of those are on hold for the remainder of my term on the Board.

It took many years for a woman to become president of TSCPA or presiding officer of the Board—positions that both fell to you—yet, at the last swearing-in ceremony, we licensed more women than men. Will this impact the profession? In what ways?

The profession has already changed. Although more women than men are becoming CPAs, there are still fewer women at the partner

level than there are men. A number of factors contribute to this situation, including quality-of-life issues. Increasingly, public accounting firms are developing more flexible policies to retain their employees. These policies should help keep women in public accounting. Time is another factor in that partnership can take a number of years to attain. As time passes, more women are likely to reach the partner level.

One of my earliest experiences at an AICPA meeting was particularly humorous to me. At the AICPA meeting I noticed this line of men extending around a corner. Walking past that corner, I discovered that the line was for the men’s restroom. The women’s restroom had no line! That is no longer true because more women attend today. Although I regret the line, I am pleased to see more women active in the profession.

What other changes have you seen in the profession over the years? What changes do you foresee in the future? What will be the biggest challenge for the profession?



Kathy Hughes photo

Clearly the profession is more complex and held to a very high standard of performance. Although increased regulation may be needed, it can become overly cumbersome and discourage some from entering the profession. As regulators, we should exercise these responsibilities with care.

What do you see as the most important functions of the Board? What is the Board's obligation to the public? What is the accountant's obligation to the public?

The Board's primary responsibility is to protect the public. Frequently that means we investigate after a failure. Sometimes the CPA is at fault, but not always. Most CPAs recognize their responsibility to the public and perform with integrity. In fact, most of our complaints are dismissed. However, it is our responsibility to take appropriate disciplinary action including, when necessary, the revocation of a CPA's license. Enforcement is a serious responsibility, and our committees work hard to reach reasoned resolutions.

The role of the Board in the administration of the *Public Accountancy Act* is quasi-judicial in nature. The disciplinary powers of the Board granted under *Section 901.501* of the *Act* authorize the Board to impose sanctions ranging from revocation of a certificate to reprimand for a license holder. Board members do not take such authority lightly and exercise careful consideration in adjudicating disciplinary matters.

One of the proactive ways we are contributing to the prevention of failures is to improve the quality of continuing education through the Sponsor Review Program (SRP). In this program, each provider of continuing education is subject to a quality review every three years. The reviews have begun, and we are hopeful that this process will improve the quality of education offered to CPAs in Texas.

With committee and Board meetings—and the preparations you have to make for them—how much of a time commitment is Board service?

The time commitment is sizable, although I've yet to experience an increase over the time required before I became the presiding officer. As assistant presiding officer, I chaired two committees and the Sarbanes-Oxley Task Force. As presiding officer, I chair the executive committee and work to stay informed about other committees because I am an ex-officio member of all of them. I also represent the Texas State Board at the national level through the National Association of State Boards of Accountancy. Texas has long been a leader nationally, and our participation is important in order to impact national issues and support substantial equivalency among the states.

If accountants in Texas had a checklist for staying out of trouble with the Board, what would it include?

Most CPAs who have served on enforcement committees say they have become much more careful about the clients they accept. Carefully choosing your clients may sometimes be difficult, but it is essential to a quality practice. Additionally, attending quality CPE that is relevant to your area of practice is essential. Many times we see CPAs in an enforcement process because they seem to have chosen cheap CPE rather than quality CPE relevant to their practice. From my personal observation there seems to be a

correlation. Be sure you are current in your field and that you own and utilize relevant library materials. Also, avoid work in which you are not qualified, which can lead to problems with the client, the product, and the Board. Lastly, be sure to communicate with your clients. We sometimes see complaints filed simply because the CPA refused to return calls or documents. Sometimes those communications should be in writing to document understanding with clients. Such written documents avoid misunderstandings.

CPAs in industry need to remember their responsibilities to the public as well. Employers hire CPAs because of our special expertise. That expertise includes objectivity and integrity. Those same characteristics are required whether someone works in public accounting, industry, or government.

What is the smartest way to respond to a Board inquiry, should one occur?

First of all, respond. It is amazing to me that some

CPAs fail to respond. Remember that most complaints are dismissed. However, if the Board receives a complaint and unless it is clearly not within our jurisdiction, we must investigate it. Confidentiality rules apply, and the Board will not acknowledge the existence of any complaint until it has issued a final order or filed a case in a public forum.

The best advice I can provide is to cooperate and provide full information. Most complaints are dismissed, but the Board cannot dismiss a complaint unless they have sufficient information to evaluate the matter and reach a conclusion. Provide them that information. If you have committed a violation, acknowledging it, providing restitution, and correcting the circumstances leading to that violation are the best steps to take. Remember that our job is protecting the public, and if you have already taken the required steps to accomplish that goal, committees are less likely to recommend additional action. Failure to take those steps can result in enforcement committees recommending stronger action. □

Thompson's Students Speak Out on Ethics

"I think I learned more in this class than any other simply because I actually enjoyed being in it. I didn't find the information boring or monotonous, it was all very interesting!"

"Important for anyone planning to enter the business world."

"Learning the principles and guidelines of ethics sets the foundation for ethical business decisions."

"Ethics is hard because there is no right or wrong answer and there are definitely a lot of gray areas. This is hard for accounting personalities to handle, but it is especially important to learn about now."

"The class as a whole really dove into ethical issues that I hadn't even thought about before. It was interesting to see how many different viewpoints there were on different issues discussed in class."

"It is amazing and a little frightening how broad the accountant's code of conduct is."

634 New CPAs Receive Licenses in Austin Swearing-in Ceremony

The Texas State Board of Public Accountancy licensed 634 new CPAs in a November 5 ceremony in Austin. **Melanie Thompson**, CPA, presided. Of the 634 new licensees, 336 were women; the average number of times each person sat was 2.02; and 136 passed the exam on the first attempt. The youngest of the new licensees was 23, and the oldest was 67.

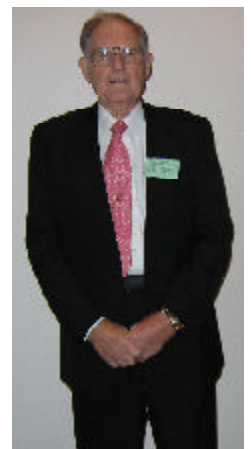
In her keynote address, Thompson reminded the new CPAs of their responsibilities to the public and to their clients, as well as the need to keep up with technology, but she also cautioned them to remember their responsibilities to themselves and their families in order to live “well-rounded” lives. The next swearing-in ceremony will be July 22 at Texas Hall at the University of Texas at Arlington.

Newly licensed CPAs who distinguished themselves by scoring in the Top Ten among this group of licensees, included, L-R, Sarah Ann Miller, Houston; Marcela Oneto, Harlingen; Tyson Burrel Poston, Houston; Piyapong Sangpattarachai, Houston; Robert Ryan Richards, New York City; Laura Ann McClure, Fort Worth; and Joseph Philip LoSurdo IV, Austin. Laura Ann McClure also received a plaque as an AICPA Elijah Watt Sells recipient for achieving one of the highest scores in the country. Ryan Michael Sekimoto, Dallas; Jason Son Nguyen, Houston; and Laura Elizabeth Mansfield, Philadelphia, were among the Top Ten but did not attend.



Board members on hand to present certificates and welcome new licensees were, L-R, J. Coalter Baker, Austin; Dorothy M. Fowler, Corpus Christi; Dr. James C. Flagg, College Station; Presiding Officer Melanie Thompson, Seguin; Gregory L. Bailes, Austin; and Orville W. Mills Jr., Sugar Land, all CPAs.

50-year members honored at the November 5 ceremony included, L-R, Richard Mulberry Jr., Dallas; James H. Hopper, San Antonio; Robert S. Lipson, El Paso; Ross McElreath, Houston; Marvin Barish, Houston; George W. McNiel, Buda; Robert B. Price, San Antonio. At far right is honoree Rayford L. Keller, Victoria. Elwin R. Brown Jr. of Tyler also attended.



Getting the Job Done: The Important Work of TSBPA Committees

The Texas Board of Public Accountancy is charged with regulating the practice of public accountancy in Texas and with protecting the public's interest in this regard. This mandate encompasses several different areas, including qualifications, licensing, enforcement, and rule making. How does the Board manage its many responsibilities without engaging in days-long meetings several times a year? The answer is that much of the work of the Board is done in committee.

Board committees are responsible for conducting comprehensive examinations of issues relating to the profession and enforcement matters before they are presented for full Board consideration. Committee activities, as well as Board meetings, are conducted in accordance with the *Open Meetings Act* and are open to all interested parties unless they are of a confidential investigative or enforcement nature.

The Texas Board has two kinds of committees: policy-making committees and "working" committees. Members are appointed by the Board's presiding officer for two-year terms, and the presiding officer is an ex-officio member of all committees. Board committees consist of two or more members, one of whom serves as chair. Some committee members may not be members of the Board, although most are. The Board is also empowered by Section 901.152 of the *Public Accountancy Act* to appoint advisory committees "to perform advisory functions assigned to the committees by the Board." A number of advisory members lend their expertise on TSBPA committees.

Committee actions are recommendations only and are not binding until ratified by the full Board. Most committees meet several times a year and require many hours of preparation, so committee service represents a big commitment of time and other resources. Staff members serve as liaison to committees in their areas of responsibility.

The Board's two policy-making committees are the Executive Committee and the Rules Committee. The Board's presiding officer chairs the **Executive Committee**, which also includes the assistant presiding officer, secretary, treasurer, former presiding officer if still a member of the Board, and a member-at-large. The executive director serves as liaison to the Executive Committee. Among the EC's responsibilities are litigation, proposed changes to the Board's *Rules of Professional Conduct* or the *Public Accountancy Act*, and relations with national associations and boards, as well as legislative oversight.



The **Rules Committee**, whose members are all Board members, makes recommendations to the Board concerning the Board's *Rules*, opinions, and policies. Any proposed rules change coming from another committee must first be considered and recommended by the Rules Committee before the Board takes action on the proposed change. The Board's legal staff serves as liaison with the Rules Committee, as it does with four of the working committees: **Behavioral Enforcement**, **Major Case Enforcement**, **Technical Standards Review**, and **Peer Assistance Oversight**. The first three of these committees deal with enforcement issues. Behavioral Enforcement considers complaints involving suspected violations of the *Act* or of the Board's *Rules*; makes recommendations to the Board on sanctions, if it deems them appropriate; and follows up on adherence to such sanctions. The Technical Standards

Review Committee performs similar functions in regard to enforcement of technical standards, and the Major Case Enforcement Committee performs similar duties regarding major cases. A big part of the work of these committees—and all other Board committees—is considering and recommending changes to Board rules, opinions, or policies regarding issues that fall under their areas of purview.

Peer Assistance Oversight oversees the peer assistance program administered by the Texas Society of Certified Public Accountants and ensures that minimum criteria of this alcohol and drug abuse prevention and treatment program are met.

Four more committees also contribute to the smooth working of the Board:

The **Peer Review Committee** reviews and evaluates required reports filed by firms practicing public accountancy in Texas, refers substandard reports to the Technical Standards Review Committee when appropriate, and proposes changes to Board rules, opinions, and policies relating to the peer review program.

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U.S. IQAB Considers International Reciprocity Issues

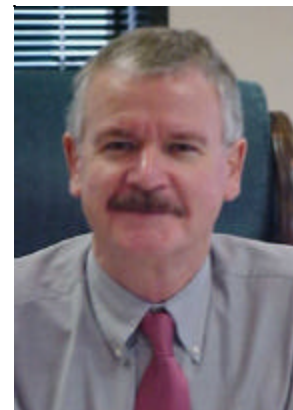
As business and finance arenas increasingly “go global,” there is more and more interest in international reciprocity for accountants. International agreements, such as the North American Free Trade Agreement (NAFTA) and the General Agreement on Trade in Services (GATS), have added further impetus to establishing international reciprocity in professional licensure. Establishing reciprocity, however, is a process complicated by the fact that accounting licensure is the province of numerous state and national governments worldwide—55 U.S. jurisdictions under the auspices of the National Association of State Boards of Accountancy (NASBA) alone.

The U.S. International Qualifications Appraisal Board (IQAB) was established in the early 1990s by NASBA and the American Institute of Certified Public Accountants (AICPA) to consider such issues. U.S. IQAB is responsible for “reviewing the accounting qualifications of other countries, negotiating reciprocity agreements with foreign professional accounting organizations, and making reciprocity recommendations to state boards of accountancy.” IQAB negotiates bilateral Mutual Recognition Agreements (MRAs) for applicants from foreign licensing authorities that it determines have licensing requirements *substantially equivalent* to those of the U.S. and that are willing to grant full reciprocity for applicants from the 55 NASBA jurisdictions.

Since November 2005, TSBPA Executive Director **William Treacy** has chaired the U.S. IQAB. He is the first state Board executive director and non-CPA to be appointed by NASBA to the position. “We are at an important point in international reciprocity,” says Treacy. “The U.S. is engaged in many areas, such

as free trade agreements, discussions on International Financial Reporting Standards (IFRS), and inspections by the Public Company Accounting Oversight Board (PCAOB) of non-U.S. audit firms with U.S. connections.

“All of these high-level negotiations have licensing ramifications not just for international accounting firms but also for individual accountants. That’s where U.S. IQAB has such an important role to play in trying to facilitate the mobility of individuals at the international level.”



William Treacy

The U.S. IQAB has effected MRAs with licensing entities in Australia, Ireland, Canada, and Mexico, and appraisals are in progress or have been considered for the United Kingdom, the Philippines, Hong Kong, India, and New Zealand.

Because state boards and state laws govern the practice of public accountancy in U.S. jurisdictions, MRAs signed by the U.S. IQAB are advisory in nature and not binding on individual jurisdictions, although IQAB recommendations are adopted by the states. U.S. IQAB, acting on behalf of the 55 state/territorial boards, generally requires foreign candidates to meet the same qualifications as domestic candidates in what are called “the three Es”—education, examination, and experience. This includes holding a baccalaureate or graduate degree, or equivalent, with 150 semester hours of credit and a concentration in accounting; passing the Uniform CPA Examination; and meeting the work experience requirement.

MRAs with licensing entities in Australia, Canada, Mexico, and Ireland allow chartered accountants, CPAs, and CPCs in these countries to become licensed in the U.S. by passing the International Uniform CPA Qualification Examination (IQEX). This four-and-a-half-hour examination focuses on areas in which there are significant differences between the U.S. and foreign accountancy practices, specifically in professional and legal responsibilities, business law, and taxation. The IQEX is not only shorter but has a narrower focus than the Uniform CPA Examination; however, the examinations these applicants have already passed in their own countries have been deemed substantially equivalent to the Uniform CPA Examination. CPAs licensed in the U.S. can become licensed in any of these countries by passing a similar exam.

Under international trade agreements, licensing jurisdictions are expected, although not mandated, to facilitate the movement of professionals across borders by establishing reciprocity agreements. Thus, the role and importance of the U.S. IQAB in determining equivalency, and the means by which foreign applicants can compensate for differences, will continue to expand as the demand grows.

Committees / continued from page 5

The **Qualifications Committee** makes recommendations regarding educational and work experience requirements for CPA candidates; considers the qualifications of applicants seeking licensure by reciprocity; and oversees various aspects of conduct of the Uniform Certified Public Accountant Examination in Texas.

The **Licensing Committee** oversees all aspects of the licensing process and considers requests or applications for reinstatement of any certificate, registration, or license that the Board previously has revoked, suspended, or refused to renew.

Finally, the **Continuing Professional Education Committee** oversees the Board’s mandatory continuing professional education program, including compliance with reporting, attendance, and registration requirements and monitoring of sponsors and courses for compliance with Board standards and regulations.

Many Board members and others serve on multiple committees. The time and effort they devote to committee activities go a long way toward streamlining the operation of the Board.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD
NOVEMBER 10, 2005

A. BEC

- 1. Respondent: Robert Michael Busse**
Hometown: San Antonio
Investigation No.: 05-04-06L
Certificate No.: 078057
Rules Violation: 501.90(4)
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 action, and the respondent was ordered to pay \$512.50 in administrative costs within 30 days from the date the Board ratified the Order.

On April 11, 2005, the respondent pleaded nolo contendere to the charge of driving under the influence, a third degree felony, and was placed on four years of community supervision.

- 2. Respondent: William Boyd Corley**
Hometown: San Antonio
Investigation No.: 05-02-09L
Certificate No.: 016793
Rules Violations: 501.74 and 501.82(b)(c)
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,015 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was also ordered to pay restitution in the amount of \$2,622 to his client no later than September 9, 2005.

The respondent failed to arrange an acceptable payment plan, on behalf of his client, with the State of Maryland for payment of his state income taxes. In addition, the respondent used advertising that created false and/or unjustified expectations.

- 3. Respondent: Juan Rosendo De Luna**
Hometown: Austin
Investigation No.: 04-07-05L
Certificate No.: 028451
Rules Violation: 501.90(18)
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 \$5,000 in administrative penalties and \$2,510 in administrative costs within 90 days from the date the Board ratified the Order.

The respondent practiced public accountancy with a suspended license.

- 4. Respondent: Joe Neal Florey**
Hometown: Odessa
Investigation No.: 05-05-06L
Certificate No.: 022938
Rules Violations: 501.90 and 519.7
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$705 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent pleaded nolo contendere to the offense of prostitution, a class B misdemeanor.

- 5. Respondent: David Scott Hall**
Hometown: Lewisville
Investigation No.: 04-12-04L
Certificate No.: 037991
Rules Violations: 501.81 and 501.83
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,170 in administrative costs within 30 days from the date the Board ratified the Order.

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

- 6. Respondent: Gregory Allen Ogburn**
Hometown: Amarillo
Investigation No.: 05-03-34L
Certificate No.: 045851
Rules Violations: 501.76 and 501.90(11)
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$430 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to return a former client's records and failed to respond to the former client's inquiries.

- 7. Respondent: Garth Raymond Proietti**
Hometown: Austin
Investigation No.: 04-12-06L
Certificate No.: 069658
Rules Violations: 501.81, 501.83, 501.93, 527.4, and 527.6
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 license was suspended for a period of 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 under the following terms and conditions:

1. The respondent shall complete and submit proof of completion of four hours of accelerated live CPE in the area of ethics. 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 this Order.

2. The respondent must pay \$5,000 in administrative penalties and \$1,212.50 in administrative costs within 90 days from the date the Board ratified this Order.

3. The respondent shall fully comply with all of the terms and conditions of probation imposed by the Board and shall cooperate fully with Board representatives monitoring and investigating the respondent's compliance with probationary terms and conditions.

4. The respondent shall comply with all state and federal laws pertaining to the practice of public accountancy.

The respondent practiced public accountancy (attest services) in an unregistered entity, practiced public accountancy with an improper firm name (specifically, the respondent used the term "and Associates" in his firm name, although he is the only CPA in the firm), failed to participate in the Board's peer review program, failed to respond to the Board's written

communications dated December 15, 2004, and January 4 and February 17, 2005, and failed to notify the Board of his address change within 30 days after the event.

- 8. Respondent: Lisa Edwards Richards**
Hometown: Deer Park
Investigation No.: 05-03-01L
Certificate No.: 044826
Rules Violation: 501.90(18)
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$562.50 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent violated a Board Order by failing to complete a peer review program within 120 days from the date the Board ratified the Agreed Consent Order.

- 9. Respondent: Efrain Rosado**
Hometown: Houston
Investigation No.: 04-12-09L
Certificate No.: 071902
Rules Violations: 501.76 and 501.93
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$1,277.50 in administrative costs within 30 days from the date the Board ratified the Order. The respondent was ordered to complete and submit proof of completion of four hours of 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 failed to return client records. The respondent also failed to respond to the Board's written communications dated December 14, 2004, and January 18, 2005.

- 10. Respondent: William Lee Sturhan**
Hometown: Houston
Investigation No.: 05-03-35L
Certificate No.: 018300
Rules Violation: 501.90(10)
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$650 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent failed to pay a creditor as ordered in his final divorce decree.

B. DEFAULT CASE

- Respondent: John C. Kerby**
Hometown: De Soto
Investigation No.: 04-08-10L
Certificate No.: 047111

- Respondent: John C. Kerby (Firm)**
Hometown: De Soto
Investigation No.: 05-05-23L
License No.: T00656
Rules Violations: 501.90(18), 501.93, 501.80, and 501.81
Act Violations: 901.502(6) and 901.502(11)

The respondent holds delinquent, expired individual and firm licenses and breached the terms of his March 18, 2004, Agreed Consent Order when he failed to submit proof of completion of four hours of live CPE in the area of ethics by June 18, 2004. The respondent also failed to respond to the Board's written communications dated August 25, November 28, October 26, and December 16, 2004.

The Board filed a complaint with the State Office of Administrative Hearings ("SOAH") seeking revocation of the respondent's certificate and firm license, \$4,000 in administrative penalties, and \$802.50 in administrative costs. The complaint notified the respondent of the requirement to file a written answer with SOAH within 20 days from the date of the complaint. The respondent failed to file a written answer with SOAH. In accordance with the Board's default rules, the Board revoked the respondent's personal and firm licenses and assessed \$4,000 in administrative penalties and \$802.50 in administrative costs against him.

C. OTHER

- 1. Respondent: James Broomas**
Hometown: Houston
Investigation No.: 05-09-02L
Certificate No.: 020430
Rules Violation: 501.90(4)
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 surrendered his certificate for revocation in lieu of further disciplinary proceedings and was ordered to pay \$377.50 in administrative costs within 30 days from the date the Board ratified the Order.

On August 4, 2005, the respondent pleaded guilty to indecency with a child, a second degree felony.

- 2. Respondent: Ronald Keith Carson**
Hometown: Cypress
Investigation No.: 05-08-03L
Certificate No.: 049888
Rules Violations: 501.90(4) and 501.91
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

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

On June 3, 2005, the respondent pleaded guilty to theft of over \$20,000 and less than \$100,000, a third degree felony, and was sentenced to three years deferred adjudication, \$7,097.50 in restitution, and 50 hours of community service.

- 3. Respondent: Carolyn Hudgins**
Hometown: Plano
Investigation No.: 05-06-25L
Certificate No.: 030740
Rules Violation: 501.90(4)
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 \$555 in administrative costs within 30 days from the date the Board ratified the Order.

The respondent self-reported to the Board that on November 3, 2004, she pleaded guilty to the charge of conspiracy to commit insurance fraud in violation of Title 18, United States Code, Sections 1033 and 371. As a result, the respondent was sentenced to 60 months of imprisonment. Upon release from prison, the respondent shall be on supervised release for three years.

D. AGREED CEASE AND DESIST ORDERS

1. **Respondent: Carrie A. Alford**
Hometown: Newton
Investigation No.: 05-04-03N
Act Violations: 901.451 and 901.456

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent issued a compilation report although the respondent does not hold a license in Texas.

2. **Respondent: Jan Dunmire**
Hometown: Magnolia
Investigation No.: 05-03-19N
Act Violations: 901.451 and 901.251

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent offered to perform an attest service, specifically auditing, although the respondent does not hold a license in Texas.

3. **Respondent: Overland Solutions**
Hometown: Overland Park, Kansas
Investigation No.: 05-03-20N
Act Violations: 901.451 and 901.251

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent offered to perform an attest service, specifically auditing, although the respondent does not hold a license in Texas.

E. CEASE AND DESIST ORDERS

1. **Respondent: McAfee & Company**
Hometown: Fort Worth
Investigation No.: 05-03-32N
Docket No.: 457-05-7508
Act Violation: 901.451

The respondent used the CPA designation in advertising although the respondent does not hold a license in Texas. Board staff filed a complaint with the State Office of Administrative Hearings (“SOAH”) seeking a Cease and Desist Order whereby the respondent will cease and desist from using the CPA designation and from practicing public accountancy unless or until it complies with the registration and licensing provisions of the Public Accountancy Act by obtaining a license to practice public accountancy or certified public accountancy. The complaint notified the respondent of the requirement to file a written answer with SOAH within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. In accordance with the Board’s default rules, the Board issued a Cease and Desist Order against the respondent.

2. **Respondent: Robert E. Souther, III**
Hometown: Houston
Investigation No.: 05-03-39N
Docket No.: 457-05-8645
Act Violations: 901.451

The respondent used the CPA designation in advertising although the respondent’s certificate had been administratively revoked on July 15, 2004. Board staff filed a complaint at the State Office of Administrative Hearings (“SOAH”) seeking a Cease and Desist Order whereby the respondent will cease and desist from using the CPA designation and from practicing public accountancy unless or until he complies with the registration and licensing provisions of the Public Accountancy Act by obtaining a license to practice public accountancy or certified public accountancy. The complaint notified the respondent of the requirement to file a written answer with SOAH within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. In accordance with the Board’s default rules, the Board issued a Cease and Desist Order against the respondent.

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 *Public Accountancy Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in noncompliance with the Board’s CPE requirements. The respondents were found to be in violation of Sections 523.111 (mandatory CPE reporting) and 501.94 of the Board’s *Rules*, as well as Section 901.411 (CPE) of the *Act*.

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|---|-------------------|--|-------------------|
| Thomas Raymond Anthis, Houston, TX | 11/10/05 | Brandi Laine Brown, Houston, TX | 11/10/05 |
| Gordon Tracy Axton Jr., St. Helena, CA | 11/10/05 | Michael Fred Brown, Houston, TX | 11/10/05 |
| Richard Alan Banks, Plano, TX | 11/10/05 | Norman Edward Burge, Lubbock, TX | 11/10/05 |
| Mario Roberto Barrera, China Spring, TX | 11/10/05 | Benjamin F. Byrd, Richardson, TX | 11/10/05 |
| Stephen Becker, Cypress, TX | 11/10/05 | Laura Dronette Campbell, Missouri City, TX | 11/10/05 |
| Wayne Russell Bement, Mesquite, TX | 11/10/05 | Tsuichung Ruth Chang, San Antonio, TX | 11/10/05 |
| Ann M. Bjornkjeld, Sugar Land, TX | 11/10/05 | Michael Eugene Chapman, Fort Worth, TX | 11/10/05 |
| Pamela A. Braun, Houston, TX | 11/10/05 | Louise Leh-Yi Chou, Sugar Land, TX | 11/10/05 |

ENFORCEMENT

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|--|-------------------|---|-------------------|
| David Matthew Covington, Kingwood, TX | 11/10/05 | Denise Lillian Martinez, Arlington, TX | 11/10/05 |
| Jennifer Pitre Davis, Houston, TX | 11/10/05 | Jeffrey Todd McBrayer, Dallas, TX | 11/10/05 |
| Katherine Ann Dees, McKinney, TX | 11/10/05 | Robert M. McCharen Jr., Austin, TX | 11/10/05 |
| Robert Dale Eggemeyer, Dallas, TX | 11/10/05 | Mitchell Tony Miller, Kensington, MD | 11/10/05 |
| Robert Avalos Estrada, El Paso, TX | 11/10/05 | Steven Michael Miller, Hoover, AL | 11/10/05 |
| Timothy Lee Garrett, Wichita Falls, TX | 11/10/05 | Michael Philip Millikin, Chicago, IL | 11/10/05 |
| Paul Allan Gullo, Cypress, TX | 11/10/05 | Sandra Gale Newton, Lubbock, TX | 11/10/05 |
| David Calvin Hairston, Cleveland Heights, OH | 11/10/05 | Sandra Lamarr Huffey Pabon, Dallas, TX | 11/10/05 |
| Lucy Brown Harris, Fayetteville, AR | 11/10/05 | Matthew Michael Reinbold, Chicago, IL | 11/10/05 |
| Ronald Dean Henson, Texarkana, TX | 11/10/05 | Erica Sommer Rowntree, Dallas, TX | 11/10/05 |
| Edward Lee Hinojosa, Laredo, TX | 11/10/05 | Geraldina Salinas, Houston, TX | 11/10/05 |
| Kenneth Lee Hopkins, Sugar Land, TX | 11/10/05 | Rodney Gene Seidel, Houston, TX | 11/10/05 |
| Paul Darrin Hopper, Grapevine, TX | 11/10/05 | Pedro Sifuentez, San Antonio, TX | 11/10/05 |
| Virginia Lee Hughes, Dallas, TX | 11/10/05 | Bobby J. Smithers, Brashear, TX | 11/10/05 |
| Marshall Paul Kath, Dallas, TX | 11/10/05 | Ronald John Sumcizk, Grapevine, TX | 11/10/05 |
| Mark Edward Kinney, Dallas, TX | 11/10/05 | Mary Elizabeth Taboada, The Woodlands, TX | 11/10/05 |
| Charlene Injoo Lee, Austin, TX | 11/10/05 | Paul Justin Tannos, Friendswood, TX | 11/10/05 |
| Curtis Allen Lichey, Mountain Home, NC | 11/10/05 | Raymond Michael Urban, Boulder, CO | 11/10/05 |
| Thomas John Lokay, Houston, TX | 11/10/05 | James Lawrence Walker, Houston, TX | 11/10/05 |
| Robert Duane Love, League City, TX | 11/01/05 | John Frederick Wasmuth, Houston, TX | 11/10/05 |
| Eric Drake Maloy, Dallas, TX | 11/10/05 | Selina Wilbur, Cypress, TX | 11/10/05 |

THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) and 901.502(11) of the *Public Accountancy 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/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|--|-------------------|---|-------------------|
| Tracy Lynn Atfield, Coppell, TX | 11/10/05 | Kristen Rains Hillis, Norman, OK | 11/10/05 |
| Marion Abner Bartlett, Sacramento, CA | 11/10/05 | Paul Lawrence Hoffman, Jacksonville, FL | 11/10/05 |
| Leslie Beasley, San Antonio, TX | 11/10/05 | Gregory Scott Holder, Cleburne, TX | 11/10/05 |
| Deborah Chloe Bennett, Denton, TX | 11/10/05 | Christopher Louis Hufft, Jefferson, LA | 11/10/05 |
| Dennis L. Bosch, Dallas, TX | 11/10/05 | Daniel Jerry Hyvl, Houston, Tx | 11/10/05 |
| Charles Stanley Bruner, Carrollton, TX | 11/10/05 | Robert Stanley Ibenthal, Houston, TX | 11/10/05 |
| Ronald Melvin Burgener, Katy, TX | 11/10/05 | Patricia Lenore Copeland Ivy, San Antonio, TX | 11/10/05 |
| Johnny Owen Cain, Burleson, TX | 11/10/05 | Ray Spalding Jensen Sr., El Paso, TX | 11/10/05 |
| Robert Fowler Chrono, Marina Del Rey, CA | 11/10/05 | Charles Warren Karlen, Dallas, TX | 11/10/05 |
| Robert W. Clarke, Clarendon Hills, IL | 11/10/05 | James Oliver Keeton IV, Pflugerville, TX | 11/10/05 |
| Carl Stanley Cook, Aurora, CO | 11/10/05 | Robert Davis Kiker II, Frisco, TX | 11/10/05 |
| Daniel Lee Cooper, Round Rock, TX | 11/10/05 | Patricia Callahan Law, The Woodlands, TX | 11/10/05 |
| Curtis Scott Davidson, Austin, TX | 11/10/05 | Christopher R. Le Wand, Denver, CO | 11/10/05 |
| Tai-Fen Betsy Day, Calgary, Canada | 11/10/05 | Laura Ann Lee, Midland, TX | 11/10/05 |
| Diana Alicia Dewall, San Antonio, TX | 11/10/05 | Carole Diane Levine, Spring, TX | 11/10/05 |
| Feizal Moosa Dudhia, Houston, TX | 11/10/05 | Craig Carter Lofton, Colleyville, TX | 11/10/05 |
| Stephen Howard Durland, Palm Beach, FL | 11/10/05 | Jo-Anna Martinez Lopez, San Antonio, TX | 11/10/05 |
| Dolores Jane Edwards, Phoenix, AZ | 11/10/05 | Michael L. Lumpkin, Dallas, TX | 11/10/05 |
| William Alex Esmond, Potomac Falls, VA | 11/10/05 | Terry Hal Mackey, Lewistown, MT | 11/10/05 |
| Charles Paul Faux, Dallas, TX | 11/10/05 | Gary Lee Magness, Broomfield, CO | 11/10/05 |
| Joel Benjamin Flowers Jr., Houston, TX | 11/10/05 | Michael Maurice Maire, Katy, TX | 11/10/05 |
| Gerard Chi Lup Fong, McAllen, TX | 11/10/05 | Jerry Allen Mannen, Hong Kong, SAR, China | 11/10/05 |
| Jennifer L. Friedmann, Sugar Land, TX | 11/10/05 | David Rene Manzer, Round Rock, TX | 11/10/05 |
| Mary Anne Turner Brock Gamel, Irvine, CA | 11/10/05 | Carrie R. Marquis, Houston, TX | 11/10/05 |
| Kathleen Raye Gandy, Carrollton, TX | 11/10/05 | Luke Scott Mattorano, Plano, TX | 11/10/05 |
| Celia Alabastro Gee, Houston, TX | 11/10/05 | Lisa Colette Mitchell, West Hollywood, CA | 11/10/05 |
| James David Gerard, Irvine, CA | 11/10/05 | Royce Wayne Mitchell, Dallas, TX | 11/10/05 |
| Michael Wayne Goodwin, The Woodlands, TX | 11/10/05 | Kingo Morikawa, Tokyo, Japan | 11/10/05 |
| Lesly Denise Haygood, Cypress, TX | 11/10/05 | Beth D. Moylan, Royal Oak, MI | 11/10/05 |
| Stephanie Diane Hill, Houston, TX | 11/10/05 | Madeline Anne Bolin Nance, Mandeville, LA | 11/10/05 |

ENFORCEMENT

| <i>Respondent/Location</i> | <i>Board Date</i> | <i>Respondent/Location</i> | <i>Board Date</i> |
|--|-------------------|--|-------------------|
| Philip Christopher Neisel, Houston, TX | 11/10/05 | Martin Duane Stevenson, Rutherford, NJ | 11/10/05 |
| Lisa Daniel Nevins, Houston, TX | 11/10/05 | Sujata D. Sunthakar, Columbia, SC | 11/10/05 |
| Teresa Anne Osborn, Houston, TX | 11/10/05 | Amy Raftelis Thompson, Spring, TX | 11/10/05 |
| Timothy Alfred Phillips, Plano, TX | 11/10/05 | Turney Hn Tse, Arlington, VA | 11/10/05 |
| Kathryn Lane Pipkin, Houston, TX | 11/10/05 | William Miles Tunno Jr., Lafayette, CO | 11/10/05 |
| Pamela Ann Pruitt, Las Vegas, NV | 11/10/05 | Chien-Fu Tzeng, Plano, TX | 11/10/05 |
| Charles Jerome Rafferty, Houston, TX | 11/10/05 | Mary Anne Colvin Valentine, Seguin, TX | 11/10/05 |
| George Junior Reuter, Dallas, TX | 11/10/05 | Betty Mae Vancura, Houston, TX | 11/10/05 |
| David Bryan Ruez, Manchester, MA | 11/10/05 | Michael Eric Walker, Houston, TX | 11/10/05 |
| Sheryl A. Scott, El Paso, TX | 11/10/05 | John Michael Warren, Fremont, CA | 11/10/05 |
| Scott Edward Shaeffer, Houston, TX | 11/10/05 | Gregory Lyle Wilemon, Austin, TX | 11/10/05 |
| Cheryl Jean Shreve, Coppell, TX | 11/10/05 | Carlton Edward Williams, Allen, TX | 11/10/05 |
| Christopher Singleton, De Soto, TX | 11/10/05 | James Claiborn Wishart, Houston, TX | 11/10/05 |
| Glen Edward Singleton, Houston, TX | 11/10/05 | Kristi Lynne Zeller, Round Rock, TX | 11/10/05 |
| Lani-Minh Starkey, Camarillo, CA | 11/10/05 | | |

FAILURE TO COMPLETE LICENSE NOTICE

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 professional accountant) of the *Public Accountancy Act*. The certificate of each respondent who was not in compliance at the Board meeting was revoked without prejudice, until such time as the respondent complies with the licensing requirements of the *Act*.

| <i>Respondent/Location</i> | <i>Board Date</i> |
|--------------------------------------|-------------------|
| Walter Banisky, Odessa, TX | 11/10/05 |
| Julie Marie Lambert, Dublin, Ireland | 11/10/05 |

Board Seeks Disciplinary Action Against Seven CPAs Involved in Enron Case

The Board has filed a complaint with the State Office of Administrative Hearings for disciplinary action against seven Certified Public Accountants. As partners and as employees of Arthur Andersen, LLP, they were involved in conducting audits for ENRON and its subsidiaries before the company's collapse in 2002. Those named in the complaint are **Thomas Bauer, Carl Bass, Patricia Grutzmacher, James Brown, Jr., Jennifer Stevenson, Derek B. Claybrook, and Andrew Schuleman.**

The Texas Board was acting under its mandate to protect the public by ensuring that CPAs adhere to the highest standards of professional conduct.

These filings followed earlier action by the Board, which revoked the firm license of Arthur Andersen, LLP, in August 2002.

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

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|---|---|
| <p>Board Members MELANIE G. THOMPSON, CPA PRESIDING OFFICER</p> <p>J. C. OALTER BAKER, CPA ASSISTANT PRESIDING OFFICER</p> <p>DAVID D. DUREE, CPA, TREASURER</p> <p>JOSEPH W. RICHARDSON, CPA, SECRETARY</p> <p>MARCELA E. DONADIO, CPA EXECUTIVE COMMITTEE MEMBER-AT-LARGE</p> <p>PAULA MARTINA MENDOZA EXECUTIVE COMMITTEE MEMBER-AT-LARGE</p> <p>GREGORY L. BAILES, CPA JOHN W. (JAY) DUNBAR, CPA JAMES C. FLAGG, PhD, CPA DOROTHY M. FOWLER, CPA CARLOS MADRID JR. ORVILLE W. MILLS JR., CPA JAMES W. POLLARD JOHN W. STEINBERG JOHN A. WALTON</p> <p>Executive Director WILLIAM TREACY</p> <p>EDITOR BARBARA C. STOOKSBERRY</p> | <p>Accounting/Administration (512) 305-7800 FAX (512) 305-7854 accounting@tsbpa.state.tx.us</p> <p>CPE (512) 305-7844 FAX (512) 305-7875 licensing@tsbpa.state.tx.us</p> <p>Enforcement (512) 305-7866 FAX (512) 305-7854 enforcement@tsbpa.state.tx.us</p> <p>Executive Director (512) 305-7800 FAX (512) 305-7854 executive@tsbpa.state.tx.us</p> <p>Licensing/Peer Review (512) 305-7853 FAX (512) 305-7875 licensing@tsbpa.state.tx.us</p> <p>Public Information/Newsletter (512) 305-7804 FAX (512) 305-7875 publicinfo@tsbpa.state.tx.us</p> <p>Qualifications (512) 305-7851 FAX (512) 305-7875 exam@tsbpa.state.tx.us</p> |
|---|---|

Peer Review: Reporting to the Board Is the Last Step in the Process

TSBPA rules require CPAs who do certain types of work to participate in a peer review program to monitor compliance with applicable accounting, auditing, and other attestation standards adopted by generally recognized standard-setting bodies.

A firm performing any of the following services is required to undergo peer review: financial statements, audits, reviews, compilations (including financial statements prepared as a result of other services, such as taxes, bookkeeping, personal financial planning), or special reports (such as bank director's examinations and completed statements on forms).

Firms beginning work that requires peer review must notify the Board within 30 days of beginning the work. The Board's website (www.tsbpa.state.tx.us) explains the details on program participation and includes the forms necessary for both those firms claiming an exemption and those firms required to participate in the program. You no doubt know whether or not your practice requires peer review; what is sometimes forgotten is that you must report to the Board once your peer review has been completed. **Reporting to the Board is the final, necessary step to completing the peer review process.**

CONCERNED CPANETWORK

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