

# TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

## Online Renewal Option Anticipated This Spring

**B**oard licensees will soon be able to renew their individual licenses and pay fees online if they choose. Final details are being worked out to allow individual licensees to complete and file their annual license renewal electronically rather than returning the paper form, although that option will continue to be available. After implementation, licensees will be able to use MasterCard, Discover, American Express, or VISA to pay fees.

The Board anticipates that online processing and online payments will begin in May 2007, when the first set of licensees will receive notification that fees are due and can be paid online, along with instructions for doing so. These licensees will receive the usual annual license renewal packet by mail, containing the required forms that need to be returned to the Board, but they will also be advised that they have the option of completing forms online and paying electronically, if they choose, rather than by the traditional method. Online renewal processing will continue to be phased in as renewal notices are mailed each successive month over the next year and instructions for online payment are given to each successive group of licensees. The Board will continue to accommodate licensees by accepting the traditional license renewal package that contains all completed paper forms and a check to cover fees.

After the Board begins offering online renewal processing, the following features will apply:

- Individual licensees will be able to access their individual information on the Board's website, which will show if online processing is available.
- Fees and penalties will be due on the same schedule that is in effect for processing the traditional license renewal package: Individuals will receive a renewal notice approximately 6 weeks prior to the due date. If fees are not paid by the due date, the first level of late penalties will be in effect for 90 days. A second level of late penalties will apply if payment is more than 90 days overdue.
- Individuals who are paying late and who owe fees and penalties for more than one license period will not be able to process a renewal online.

**T**he online renewal process will include much more than the actual payment of fees. When completing the renewal process electronically, the individual licensee will provide all the information that would traditionally be entered on the paper form. The process will include updating contact information, areas of employment, retirement or disabled status, request for professional fee exemption for government employees, requests for CPE exemption, CPE reporting, and affidavit of licensee (which includes questions regarding conviction status and whether working for an entity not registered with the Board).

This information will determine the license fees and penalties that must be paid to complete the online renewal process. If that amount differs from what was indicated on the original renewal notice because of changes reported online, the licensee will be asked to pay the adjusted amount to complete the process. A receipt will automatically be sent by email.

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DIRECTOR NAMED

## Sponsors Successfully Completing Review (since last publication, November 2006)

Licensees should check the Board website, [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us), for registered sponsors before signing up for CPE.

Sponsor Name	Date of Next Review
Akin Doherty Klein & Feuge PC	11/01/08 to 10/31/09
Alliantgroup, LP	12/01/08 to 11/30/09
Arnold Walker Arnold & Co	12/01/08 to 11/30/09
Burlington Northern Santa Fe Corp	12/01/08 to 11/30/09
Calvetti, Ferguson & Wagner PC	09/01/08 to 08/31/09
Center for Professional Development - Texas Tech Univ.	11/01/08 to 10/31/09
Center for Public Management	08/01/08 to 07/31/09
Centerpoint Energy	11/01/08 to 10/31/09
Computer Tutor	01/01/09 to 12/31/09
Davis Kinard & Co PC	01/01/09 to 12/31/09
Duke Energy Corp	07/01/08 to 06/30/09
Easley Endres Parkhill & Brackendorff PC	12/01/08 to 11/30/09
EdgarFilings Ltd	12/01/08 to 11/30/09
Fed Friday-Sponsored by Mulvihill Asset	04/01/08 to 03/31/09
Financial Executives International - Dallas Chapter	11/01/08 to 10/31/09
FTI	11/01/08 to 10/31/09
Hines	10/01/08 to 09/30/06
Holland & Davis LLC	11/01/08 to 10/31/09
Houston Chapter Construction Financial Mgmt Assoc.	12/01/08 to 11/30/09
Hudson Advisors LLC	10/01/08 to 09/30/06
Independent Schools Association of the Southwest	11/01/08 to 10/31/09
Information Sys Audit & Control Assoc North Tx Ch	05/01/08 to 04/30/09
McClanahan and Holmes LLP	12/01/08 to 11/30/09
MRW Educational Services	02/01/09 to 01/31/10
Perkins Dexter Sinopoli & Hamm	12/01/08 to 11/30/09
Petroleum Geo-Services (PGS)	10/01/08 to 09/30/06
Pickens Snodgrass Koch & Co	11/01/08 to 10/31/09
Rothstein Kass & Company PLLC	06/01/08 to 05/31/09
Spain Price Reader & Thompson PC	11/01/08 to 10/31/09
Stiefel, Lyles & Allen, PC	11/01/08 to 10/31/09
TACUA, Internal Audit, UTHSCSA	11/01/08 to 10/31/09
Tax Executives Institute Inc	11/01/08 to 10/31/09
Texas Society of Enrolled Agents	11/01/08 to 10/31/09
The Greening Law Firm PC	09/01/08 to 08/31/09
The K Corporation	10/01/08 to 09/30/06
Training Strategies Inc	11/01/08 to 10/31/09
TX Society of CPAs - Rio Grande Chapter	12/01/08 to 11/30/09
TX Society of CPAs - Victoria Chapter	12/01/08 to 11/30/09
UBS Financial Services, Inc	11/01/08 to 10/31/09
Weaver and Tidwell LLP	01/01/09 to 12/31/09
Williams, Jarrett, Smith & Co	10/01/08 to 09/30/06

### TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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# Candidates Receive Certificates in December 9 Ceremony

Five hundred and fifty-four new CPAs received their certificates in December, including 311 women and 243 men. Many of them picked up their certificates in person during the swearing-in ceremony held at the Humble Civic Center on December 9. Brief remarks to special guests, candidates, families, and friends were made by J. Coalter Baker, CPA, assistant presiding officer of the Board; Nathan Oujezdsky, speaking on the behalf of the Top Ten candidates; and Jerry L. Love, chairman of the Texas Society of CPAs. The next swearing-in ceremony will be at the Palmer Events Center in Austin on June 30.



*Anne Steward, CPA, of Port Orange, FL, was introduced as a 50-year member. Not attending were 50-year members Joe L. Dwigans, Kansas City, MO, and James L. Hamlet, Irving.*



*Top Ten Outstanding Candidates included, L-R, Carrie Catherine Carson, Christopher Warren Simpson, Ta-Chung Tseng, Xin Tan, Mahtaj Wallin, Nathan Alan Oujezdsky, Sajan K. Abraham, and Carolyn Sarah Cavazos. Not attending were John David Shreck and Kristin Elizabeth Spratt.*



*Board members who participated in the ceremony were, L-R, Marcela E. Donadio, CPA, Dr. James Flagg, CPA, Paula Mendoza, Coalter Baker, CPA, and Orville Mills, CPA.*



*Members of the Houston chapter of the Texas Society, also lent a hand. They are, L-R, front, Nancy Mathews, Tanya Moore, Sarah Garcia, Dianne Metcalf, and Brenda Brooks; and, back, Barry Wilken, Vanessa Thysell, Erika Saari, Jan Johnson, and Matthew Buchta.*

**AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD**

**NOVEMBER 9, 2006**

**A. AGREED CONSENT ORDERS**

**BEC**

1. **Respondent: Mark Anthony Holdampf**  
**Certificate No.: 039865**  
**Investigation No.: 06-03-09L**  
**Hometown: Big Spring**  
**Rules Violation: 501.90(5)**  
**Act Violations: 901.502(6), 901.502(11), and 901.502(12)(c)**

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 \$203.40 in administrative costs within 30 days of the date the Board ratified the order.

On November 17, 2004, the respondent was found guilty of the class B misdemeanor offense of theft of \$50 or more but less than \$500 by receiving stolen property and ordered to pay a fine of \$500.

**TSR II**

1. **Respondent: B. Glenn Graham**  
**Certificate No.: 011105**  
**Investigation No: 06-04-11L**  
**Hometown: Dallas**  
  
**Respondent: B. Glenn Graham, CPA, P.C.**  
**License No.: C05200**  
**Investigation No: 06-04-12L**  
**Hometown: Dallas**  
**Rules Violation: 501.60**  
**Act Violation: 901.502(6)**

The respondents entered into an agreed consent order with the Board whereby the respondents were reprimanded, and the respondents' certificate and firm license were placed on limited scope status, whereby they are prohibited from performing audit and review services. In addition, the respondents must pay \$1,000 in administrative penalties and \$316.40 in administrative costs within 90 days of the date the Board ratified the order.

The respondents performed and issued an audit for their client for the fiscal year ending October 31, 2002. The respondents' work papers contained deficiencies and lacked adequate support for assertions made in the audit.

2. **Respondent: Amber Schatz**  
**Certificate No.: 073038**  
**Investigation No.: 06-06-10L**  
**Hometown: Houston**  
**Rules Violation: 501.11**  
**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.

The respondent worked on audits and other engagements of her client from the fall of 1996 to the summer of 2000. During that time, her client's controller loaned the respondent \$40,000.

**B. AGREED CEASE AND DESIST ORDERS**

1. **Respondent: American Exchange Company**  
**Hometown: San Antonio**  
**Investigation No.: 06-07-03N**  
**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 providing attest services until or unless the respondent complies with the registration and licensing provisions of the *Act*, and until or unless respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent used the CPA designation and offered attest services although the respondent does not hold a license in Texas.

2. **Respondent: Jet Tax Service, Inc.**  
**Hometown: Canyon Lake**  
**Investigation No.: 06-10-01N**  
**Act Violation: 901.456**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from providing 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 performed an attest service although the respondent does not hold a license in Texas.

3. **Respondent: Tax Prep, Etc.**  
**Hometown: Plano**  
**Investigation No.: 06-09-10N**  
**Act Violation: 901.456**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from 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 performed an attest service although the respondent does not hold a license in Texas.



- 4. Respondent: Debra M. White**  
**Hometown: Navasota**  
**Investigation No.: 06-09-08N**  
**Act Violations: 901.451 and 901.453**

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 using the designation “accounting

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 used the CPA designation and offered accounting services on her website although the respondent is not licensed in Texas.

**AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD**  
**JANUARY 25, 2007**

**A. AGREED CONSENT ORDERS**

**BEC**

- 1. Respondent: Robert A. Pauley**  
**Hometown: Arlington**  
**Investigation No.: 06-04-18L**  
**Certificate No.: 079895**  
**Rules Violations: 501.83, 501.93, and 527.4**  
**Act Violation: 901.502(6)**

The respondent entered into an agreed consent order with the Board whereby the respondent’s license was suspended for a period of two years from the effective date of the Board order; however, this suspension was stayed, and the respondent was placed on probation for two years under the following terms and conditions: the respondent shall complete and submit proof of completion of a Board-approved ethics course within 90 days of the date the Board ratified the order; the respondent must pay \$690.13 in administrative costs within 30 days of the date the Board ratified the order; the respondent shall enroll in the Board’s peer review program within 30 days of the date of the order and shall submit proof of completion of peer review within 180 days of the date of the order; the respondent shall comply fully 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; and the respondent shall comply with all state and federal laws pertaining to the practice of public accountancy.

The respondent practiced public accountancy with the improper firm name Accountax Services. The respondent failed to participate in the Board’s peer review program. The respondent failed to respond to the Board’s written correspondence dated April 28, June 5, June 9, and June 13, 2006.

- 2. Respondent: Craig Timothy Scott**  
**Hometown: Fort Worth**  
**Investigation No.: 05-06-04L**  
**Certificate No.: 013099**  
**Rules Violations: 501.90(7) and 501.91**  
**Act Violations: 901.502(6) and 901.502(9)**

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 \$2,000 in administrative penalties and \$823.30 in administrative costs within 30 days of the date the Board ratified the order.

The respondent entered into a voluntary consent decree with the U.S. Securities and Exchange Commission (the Commission), which denied the respondent the privilege of appearing or practicing as an accountant before the Commission from February 14, 2005, until at least February 14, 2008, and failed to report the issuance of the decree to the Board within 30 days of the event.

**TSRH**

- 1. Respondent: KPMG LLLP**  
**Hometown: New York**  
**Investigation Nos: 04-06-30L, 04-06-32L, 04-06-35L, and 05-09-17L**  
**License No: P04938**  
**Rules Violations: 501.73, 501.90, 501.90(2), 501.90(7), and 501.90(8)**  
**Act Violations: 901.502(2), 901.502(6), 901.502(9), and 901.502(11)**

The respondent entered into an agreed consent order with the Board whereby the respondent’s license was suspended for a period of 5 years from the effective date of the Board order; however, this suspension was stayed, and the respondent was placed on probation for 3 years so that the Board can monitor the respondent’s compliance with the Deferred Prosecution Agreement (DPA) described below. In addition, the respondent must pay \$96,000 in administrative penalties and \$3,842.45 in administrative costs within 30 days of the date the Board ratified the order.

The respondent entered into a DPA with the U.S. Department of Justice on August 26, 2005. The DPA concerned the following tax shelters designed, implemented and marketed by the respondent from 1996 until 2002: Foreign Leveraged Investment Program (FLIP), Offshore Portfolio Investment Strategy (OPIS), Bond Linked Issue Premium Structure (BLIPS), Short Option Strategy (SOS) and their variants. The respondent marketed and implemented these strategies to Texas citizens.

**B. DEFAULT CASES**

- 1. Respondent: Richard Sink**  
**Hometown: Wichita Falls**  
**Investigation Nos.: 06-01-06L and 06-06-08L**  
**Certificate No.: 014178**  
**Docket No.: 457-07-0295**  
**Rules Violations: 501.74, 501.76, 501.80, 501.81, 501.90(2), 501.90(9), and 501.93**  
**Act Violations: 901.502(6) and 901.502(11)**

Board staff filed a complaint with the State Office of Administrative Hearings (SOAH) alleging that the respondent embezzled client funds; failed to transfer client records to the client's successor CPA; failed to prepare a client's individual tax return; practiced public accountancy with delinquent, expired individual and firm licenses; and failed to respond to Board communications dated January 12, March 9, June 7, June 22, and July 18, 2006. 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 timely file a written answer with SOAH. Upon motion by Board staff, the Administrative Law Judge considering the matter abated the hearing and remanded the case to the Board for final disposition.

The Board ordered that respondent's certificate be revoked. In addition, respondent was ordered to pay \$14,000 in administrative penalties, as well as \$2,230.60 in administrative costs within 30 days of the date the Board ratified the order.

- 2. Respondent: Barbee Tunnell**  
**Hometown: Austin**  
**Investigation No.: 06-06-07L**  
**Certificate No.: 049126**  
**Docket No.: 457-07-0702**  
**Rules Violations: 501.90(18) and 501.93**  
**Act Violations: 901.502(6) and 901.502(11)**

Board staff filed a complaint with the State Office of Administrative Hearings (SOAH) alleging that the respondent breached the terms of her January 19, 2006 Board order by failing to remit payment of the Board's assessed administrative costs. In addition, the respondent failed to timely respond to Board communications dated June 6 and July 17, 2006. 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 timely file a written answer with SOAH. Upon motion by Board staff, the Administrative Law Judge considering the matter abated the hearing and remanded the case to the Board for final disposition.

The Board ordered that the respondent's certificate be revoked. In addition, respondent was ordered to pay \$8,000 in administrative penalties, as well as \$1,356.17 in administrative costs within 30 days of the date the Board ratified the order.

**C. PROPOSAL FOR DECISION**

- 1. Respondent: Warren Lee & Associates**  
**Hometown: Dallas**  
**Investigation No.: 05-03-33N**  
**Docket No.: 457-07-0703**  
**Act Violation: 901.453**

On March 23, 2005, May 27, 2005, and October 3, 2006, Board staff sent notices to the respondent that the respondent was in violation of the *Act* by advertising in written publications and online that the respondent provides accounting services although the respondent is not licensed in Texas. The respondent did not submit to the Board a timely response to the allegations. On November 7, 2006, Board staff filed a petition for a cease and desist order and notice of hearing against the respondent at the State Office of Administrative Hearings (SOAH) and sent same to the respondent's last known mailing addresses. On November 22, 2006, the petition and notice were delivered by the U.S. Postal Service.

Following a public hearing on December 14, 2006, an Administrative Law Judge (ALJ) of SOAH recommended that the Board issue a cease and desist order against the respondent that would prohibit the respondent and any of its agents, employees, or representatives from directly or indirectly assuming or using the title or designation "certified public accountant," the abbreviation "CPA," or any other title or abbreviation tending to indicate that the person is a certified public accounting firm unless the person holds a certificate under the *Act*; providing attest services or using the title "CPA," "CPA firm," "certified public accountant," "certified public accounting firm," "auditing firm," or any variation thereof until such time as it holds a firm license issued under the *Act*; assuming or using an abbreviation, title, or designation likely to be confused with "certified accountant," "chartered accountant," "enrolled accountant," or "licensed accountant;" issuing a report on a financial statement of another person or otherwise perform or offer to perform an attest service; signing or affixing its name or any trade or assumed name used by it professionally or in any business to or otherwise issue any opinion on, report on, or certificate to any accounting or financial statement, unless it does so in accordance with the *Act*; and holding out to the public as an "accountant," "auditor," or any combination of those terms or asserting that the person has expertise in accounting or auditing. The ALJ found that the respondent violated Section 901.453 (use of other titles or abbreviations) of the *Act*.

Staff represented the Enforcement Division at the hearing. The respondent did not appear and was not represented at the hearing.

**D. AGREED CEASE AND DESIST ORDERS**

- 1. Respondent: Sharon Cordes**  
**Hometown: Sugar Land**  
**Investigation No.: 06-10-24N**  
**Act Violation: 901.451**

## Texas Board Imposes Penalties on KPMG

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from 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 used the CPA designation although the respondent does not hold a license in Texas.

- 2. Respondent: John Wayne Hairston**  
**Hometown: Sugar Land**  
**Investigation No.: 06-10-02N**  
**Act Violations: 901.451 and 901.456**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from providing attest services until or unless the respondent complies with the registration and licensing provisions of the *Act*, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent used the CPA designation and offered attest services although the respondent does not hold a license in Texas.

In an agreed consent order approved at the January 25 meeting of the Texas Board, the accounting firm of KPMG LLP's license was suspended for 5 years. The suspension, however, was stayed and KPMG was placed on probation for 3 years. The Board's action is based on admissions made in a Deferred Prosecution Agreement (DPA) with the U.S. Department of Justice on August 25, 2005, concerning tax shelters designed, implemented, and marketed by KPMG from 1996 until 2002.

Penalties were issued on 96 violations of the *Public Accountancy Act* at \$1000 per violation, which was the maximum fine permitted under Texas law at the time of the admitted violations. KPMG also agreed to pay the Board \$3,842.45 in administrative costs. If at any time during the probationary period, KPMG does not comply with the terms of the U.S. Department of Justice agreement, KPMG's firm license to practice in Texas will be suspended. The firm employs over 400 CPAs in its six Texas offices.

In the DPA with the U.S. Department of Justice, KPMG admitted that, from 1996 until 2002, through the actions of certain of its former partners and employees, it prepared false and fraudulent tax returns for clients; drafted false and fraudulent proposed factual recitations and representations as part of the documentation underlying the tax shelters at issue; issued opinions that contained those false and fraudulent statements and that purported to rely upon those representations, although KPMG and its clients knew those statements and representations were not true; actively took steps to conceal the tax shelters at issue and the true facts regarding them from the Internal Revenue Service (IRS); and impeded the IRS by knowingly failing to locate and produce all documents called for by IRS summonses and misrepresenting to the IRS the nature and extent of KPMG's role with respect to the tax shelters at issue. In addition, the firm agreed to certain restrictions to its tax practice, including ceasing its private tax client practice and its compensation and benefits tax practice and to pay the federal government a fine and implement and maintain a compliance and ethics program. KPMG also agreed that a monitor appointed by the Department of Justice would oversee the firm's compliance with the terms of the DPA.

### Reserved Terms Survey

A survey conducted on behalf of the Board has found that a vast majority of the 802 English-speaking adult Texans interviewed believed that individuals or firms using the terms "accounting" or "auditing" in advertising services to the public hold state-issued licenses. With only statistically insignificant fluctuations, these findings hold true across regional, gender, racial, age, income, and educational demographic lines.

The questions and replies included these:

- Are persons or firms that refer to themselves as accountants or accounting firms in advertising required to be licensed by the State of Texas? Yes, 65%
- Persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas? Yes, 70%
- Persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas? Yes, 76%

## Moving??



**Be sure to let us know.**

**Board rules require licensees to inform the Board within 30 days of a change of address. Use any of these methods:**

- Online under "Check your status" at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)
- Email: [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us)
- Call 512-305-7853
- Write TSBPA  
 333 Guadalupe, Suite 3-900  
 Austin, TX 78701

# Ken Laney Hired to Direct Concerned CPA Network

**Kenneth J. Laney, JD, CPA**, has been hired as program director of the Concerned CPA Network, a confidential program of the Texas Society of CPAs endorsed by the Board, which has also provided some financial support. His hiring means that callers to the Network's hotline will get more immediate assistance. Under the previous volunteer system, it was sometimes days before calls to the Network could be returned.



Laney became a substance abuser while working as a CPA and going to law school. He says he didn't realize that he could not quit on his own until he tried and failed, but he sought help from the Network and has been sober for 12 years. During that time he has volunteered at a halfway house and sponsored over 100 individuals who have been able to reach and maintain sobriety.

"I see this as giving back for the help I received," Laney says. The CPA Network refers callers to another CPA who has recovered from alcohol or other drug abuse because fellow CPAs understand the pressures and stress under which CPAs operate. The program is available to CPAs, candidates, accounting students, and their families who are dealing with substance abuse or mental health issues. Recognizing the problem and calling the hotline (1-800-289-7053) are the first steps toward recovery, says Laney. There is no charge for participation in this program.

Confidential

**Confidential**

**Assistance for CPAs, exam candidates, and accounting students with alcohol or drug dependency problems or mental health issues.**

**Sponsored by  
the TSCPA  
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*.

