

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

State Board Update: Legislation, Rules Changes

The 80th Texas Legislature, which met in Austin this spring, passed two pieces of legislation that created changes to the Public Accountancy Act. The first, House Bill 1316, extended the exemption from professional fees for some government employees to any Texas-licensed CPA employed by the government of another state or by a municipal or county government in this state “who is restricted by virtue of that employment from engaging in the practice of public accountancy outside the scope of employment.”

The second, House Bill 2144, facilitates mobility of CPAs between states or jurisdictions by eliminating the need for out-of-state CPAs practicing in Texas but not performing audits to give notice and register with the Board. The bill also reduced the reinstatement fee for a Texas licensee who has been practicing in another state and who wishes to return to Texas.

Copies of the Act reflecting these changes will be available at a future date. The Board is also undergoing its rules review, conducted every four years to assure that all rules are consistent with the Act and with each other. A link on the Board’s website, www.tsbpa.state.tx.us, takes you to the Secretary of State’s website, where the most current version of the Act and Rules can be found.

Online Renewals. The option to renew licenses online became available in May and about 20% of those whose licenses came up for renewal between May and July have taken advantage of this option. By renewing online, licensees provide all the information the Board asks for on the paper forms, including CPE reporting, but the online process eliminates the need for filling out and mailing hard copies to the Board. There is no additional charge for using the online service.

Peer Assistance. The Board has enhanced its support of the Accountants Confidential Assistance Network (ACAN), a peer assistance program for CPAs, candidates, and accounting students funded by the Texas Society of CPAs and the Board. With the hiring of a full-time director, **Ken Laney**, ACAN has greatly expanded its effort to reach out to those who suspect they have a problem with substance abuse or mental health issues. At its July 19 meeting, the Board proposed for public comment Board Rule 502.1 to address peer assistance. “This is not intended to be punitive,” says Executive Director **William Treacy**. “We are trying to reach out and offer help before there is a full-blown problem.” All communication between a client and ACAN remains confidential. The language of the proposed rule follows:

[PROPOSED] RULE §502.1 Peer Assistance to Licensees

- (a) The Board adopts the provisions contained in the HEALTH & SAFETY CODE, Chapter 467, PEER ASSISTANCE PROGRAMS, in its entirety, including any amendments enacted by the Texas Legislature.
- (b) Should the Board receive information regarding a licensee indicating possible substance abuse or other mental health issue, the board may, in addition to any other action:
 - (1) refer the licensee to an approved peer assistance program; or
 - (2) require the licensee to participate in or complete a course of treatment or rehabilitation.
- (c) An approved peer assistance program that receives a report or referral under Subsection (b) of this section or a report under Section 467.005(a) of the Health and Safety Code, may intervene to assist the licensee to obtain and complete a course of treatment and rehabilitation.

Examination. The performance of Texas exam candidates continues to improve and to top national averages. Texas candidates scored an average of 56.1% on all sections of the exam during the April-May 2007 testing window (AUD, 55.3%; BEC, 53.1%; FAR, 59.0%; and REG, 57.0%). The number of candidates is also rising: In 2006, 2421 filed applications of intent with the Board compared to 2023 in 2004. Applications of intent are the first documents future exam candidates file. Eligibility applications, filed for each section of the exam a candidate wishes to take, rose from 6103 in 2004 to 10,150 in 2006. Figures for 2007 are running at about 4% higher than last year. About 80% of eligibility applications are being filed online.

ALSO IN THIS ISSUE

- 2 SPONSOR REVIEW
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- 4 ENFORCEMENT ACTIONS

**Sponsors Successfully Completing Review
(since May 2007 Board Report)**

Sponsor Name	Date of next review
Accretive Solutions - Dallas, Ltd	04/01/2009 - 03/31/2010
AIM Solutions Inc	09/01/2008 - 08/31/2009
Alcatel	01/01/2009 - 12/31/2009
American Women's Society of CPA's	07/01/2009 - 06/30/2010
Aon Risk Services of Texas	07/01/2009 - 06/30/2010
Archon Group	06/01/2009 - 05/31/2010
Benefit Systems, Inc	06/01/2009 - 05/31/2010
Bernstein Investment Research & Management	09/01/2009 - 08/31/2010
Brammer Begnaud & Lattimore CPAs	01/01/2009 - 12/31/2009
Brick & Associates Inc	08/01/2009 - 07/31/2010
Chapman Hext & Co PC	09/01/2008 - 08/31/2009
CPE Depot	05/01/2009 - 04/30/2010
CPE Publications Inc	12/01/2008 - 11/30/2009
Crawford Carter & Thompson LLP	12/01/2008 - 11/30/2009
Crow Holdings	08/01/2009 - 07/31/2010
De La Porte & Associates	05/01/2009 - 04/30/2010
Dynegy Inc	06/01/2009 - 05/31/2010
Eckert Ingram Tinkler Oliphant	06/01/2009 - 05/31/2010
Excel Solutions Team	09/01/2009 - 08/31/2010
Freemon Shapard & Story	01/01/2009 - 12/31/2009
Gilliam, Wharram & Co.	07/01/2009 - 06/30/2010
Ham Langston & Brezina LLP	02/01/2009 - 01/31/2010
Hein & Associates LLP	08/01/2009 - 07/31/2010
KBA Group LLP	04/01/2009 - 03/31/2010
Kolkhorst & Kolkhorst	09/01/2009 - 08/31/2010
L & B Realty Advisors LLP	04/01/2009 - 03/31/2010
Lockheed Martin Aeronautics Company	06/01/2009 - 05/31/2010
MBM Advisors, Inc	07/01/2009 - 06/30/2010
McCall Gibson & Company PLLC	03/01/2009 - 02/28/2010
Michael D. Huston	07/01/2009 - 06/30/2010
Millan & Company PC	03/01/2009 - 02/28/2010
Mohle Adams LLP	10/01/2009 - 09/30/2010
Nabors Corporate Services	05/01/2009 - 04/30/2010
New Horizons - GTG	03/01/2009 - 02/28/2010
Quorum Business Solutions Inc	06/01/2009 - 05/31/2010
Realm Business Solutions	02/01/2009 - 01/31/2010
Sales Tax Specialist of Texas	09/01/2009 - 08/31/2010
Scott, Forrest, Adams & Co., PLLC	07/01/2009 - 06/30/2010
Southern Gas Association	12/01/2008 - 11/30/2009
Stewart Title Guaranty Co	10/01/2009 - 09/30/2010
T.R. Moore & Co PC	12/01/2008 - 11/30/2009
Technology Partner's International	04/01/2009 - 03/31/2010
TEXPERS	07/01/2009 - 06/30/2010
The Coca-Cola Company	01/01/2009 - 12/31/2009
The Executive Committee	03/01/2009 - 02/28/2010
The 401(K) Company	09/01/2009 - 08/31/2010
The University of Texas at Austin	12/01/2008 - 11/30/2009
Total Petroleum USA, Inc	09/01/2009 - 08/31/2010
Weatherford International Ltd	10/01/2009 - 09/30/2010
Westlake Group	07/01/2009 - 06/30/2010

**TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY**

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

Board Members

**MELANIE G. THOMPSON, CPA
PRESIDING OFFICER**

**J. COALTER BAKER, CPA
ASSISTANT PRESIDING OFFICER**

**DAVID D. DUREE, CPA
TREASURER**

**JOSEPH W. RICHARDSON, CPA
SECRETARY**

**MARCELA E. DONADIO, CPA
EXECUTIVE COMMITTEE
MEMBER-AT-LARGE**

**GREGORY L. BAILES, CPA
JOHN W. (JAY) DUNBAR, CPA**

**JAMES C. FLAGG, PhD, CPA
DOROTHY M. FOWLER, CPA**

**EVELYN M. MARTINEZ
ORVILLE W. MILLS JR., CPA**

JAMES W. POLLARD

JOHN W. STEINBERG

JOHN A. WALTON

**Executive Director
WILLIAM TREACY**

EDITOR

BARBARA C. STOOKSBERRY

**Accounting/Administration
(512) 305-7800
FAX (512) 305-7854
accounting@tsbpa.state.tx.us**

**CPE
(512) 305-7844
FAX (512) 305-7875
licensing@tsbpa.state.tx.us**

**Enforcement
(512) 305-7866
FAX (512) 305-7854
enforcement@tsbpa.state.tx.us**

**Executive Director
(512) 305-7800
FAX (512) 305-7854
executive@tsbpa.state.tx.us**

**Licensing/Peer Review
(512) 305-7853
FAX (512) 305-7875
licensing@tsbpa.state.tx.us**

**Public Information/Newsletter
(512) 305-7804
FAX (512) 305-7875
publicinfo@tsbpa.state.tx.us**

**Qualifications
(512) 305-7851
FAX (512) 305-7875
qualifications@tsbpa.state.tx.us**

RenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnline

RenewOnlineRenew

Texas CPAs can now renew online! When you get your annual renewal notice, you can go to the Board website, www.tsbpa.state.tx.us, and complete the multi-step renewal process that formerly had to be done on paper (still an option). All the information requested on the paper renewal—CPE hours, Affidavit of Licensee, etc.--will still be requested in the online version, but you can complete the process, pay online, and get a receipt without the bother of returning the paper documents. There is no charge for this service.

RenewOnlineRenew

RenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnline

Swearing-in Ceremony, July 7, Austin



BOARD MEMBERS who attended were Dr. James C. Flagg, CPA; Melanie G. Thompson, CPA; Dorothy M. Fowler, CPA; and J. Coalter Baker, CPA.

OUTSTANDING CANDIDATES who were recognized at the ceremony included, L-R, Robyn M. Pratt, Mark R. Danielson, Jr., Ginger Hart Pittman, Anna L. Stepan, Stephen P. Miano, Amy Chen, Andrew C. Tarpinian, and Julie Banks York. Not pictured are Outstanding Candidates Hwa Angela Liu and Mark Burt Richison.



50-YEAR LICENSEES WHO ATTENDED THE JULY CEREMONY INCLUDED, L-R, Urvine Atkinson, Earl C. Lairson, Edward L. Bauer, Edwin D. Langford, James M. Davis, Barton W. Nott, Jr., Thomas T. Garner, Fred Miller, Paul W. Hillier, Jr., Arthur M. McWhirter, Boyce V. Jones, George McQuiston, Jim N. Reed, and Robert J. Nixon. Both Mr. Lairson and Mr. Hillier are former presiding officers of the Board.

50-Year Licensees

- | | |
|------------------------|-------------------------|
| Billy L. Allard | Edwin D. Langford |
| Robert H. Allen | Elbert W. Lee |
| James M. Atchley | H. G. Levell |
| Urvine E. Atkinson | Dale C. Lingren |
| Lewis E. Ball | Bennie J. McDonald |
| Edward L. Bauer | George A. McQuiston |
| Robert R. Bell | Arthur M. McWhirter |
| Robert Hill Burks | Fred J. Miller, Jr. |
| Jerome B. Burling | Joseph R. Montgomery |
| Albert Robert Cox | Al S. Morley |
| James M. Davis | W. J. Morris |
| Thomas Hal Dodson, Jr. | Robert J. Nixon |
| Robert E. Dudek | Barton W. Nott, Jr. |
| Charles E. Ebrum | Garth Lee Owens |
| Barney L. Epps | Joseph W. Owens |
| John I. Finch | Lolan M. Pullen |
| Lindsay A. Fleck | Jim N. Reed |
| Leroy M. Floyd | Vernon D. Rigdon |
| Philip E. Fox | Robert A. Robinson |
| Thomas T. Garner | B. F. Rodgers, Jr. |
| Robert J. Grider | J. Robert Ross |
| Joe F. Guest | Stanley Schaeffer |
| Garry L. Gummelt | Richard H. Skinner |
| J. L. Hall | Barney McCoy Smith, Jr. |
| Samuel N. Hallmark | Howard M. Startzman |
| Willie C. Hammer | Charles A. Story |
| James D. Harmon | Robert E. Taylor |
| Martin R. Harris | Richard L. Thomas |
| Robert L. Hart | Horace D. Tole |
| La Verne L. Hartman | Robert A. Turton |
| William D. Hartwig | Milton F. Usry |
| Edward T. Hill | Jake Nathan Veal |
| Paul W. Hillier, Jr. | William O. Watson, Jr. |
| Gayford L. Hinton | William B. Weathers |
| Benny Harry Hughes | David E. Webb |
| P. Myron Iverson | Earl F. Whitten |
| Morris D. Johnson | William C. Wilkinson |
| Boyce V. Jones | O. H. Wood |
| Terry A. Key | Louis R. Yazbeck |
| Earl C. Lairson | Robert J. Young |
| David E. LaJoie | |

MEMBERS OF THE AUSTIN CHAPTER OF TSCPA who served as ushers were, L-R, front, Olga Maldonado, Diana Sullivan, Nancy Foss, Bette Williams, Jan Keeling, and Michele Hyman; back row, Michelle Parilla, Jay Scheumack, David Crumbaugh, and Dan Popejoy.



AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD
MAY 17, 2007

A. AGREED CONSENT ORDERS

BEC

1. Respondent: Ronnie Rex Oldfield

Hometown: Terrell

Investigation No.: 06-09-04L

Certificate No.: 047644

Rules Violations: 501.74, 501.81, and 527.4

Act Violations: 901.502(6) and 901.502(12)

The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and ordered to pay an administrative penalty of \$4000 and administrative costs of \$1038.28 within 30 days of the date the Board ratified the order.

The respondent used incorrect Internal Revenue Service (IRS) forms for several of a client's entities. In addition, the respondent held out two employees as certified public accountants to the IRS. The respondent also practiced public accountancy in an unregistered entity from 1998 through January 2007 and failed to participate in the Board's peer review program.

2. Respondent: Jamie Olis

Hometown: Houston

Investigation No.: 06-10-11L

Certificate No.: 054488

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

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 must pay administrative costs of \$935.02 within 30 days of the date the Board ratified the order.

On November 13, 2003, the respondent was convicted of six counts of securities fraud, mail fraud, wire fraud, and conspiracy. As a result, the respondent was sentenced to 72 months imprisonment. Further, the respondent failed to report the conviction to the Board within 30 days of the event. In addition, the respondent failed to respond to Board communications dated October 12, 2006, and January 3, 2007, and failed to submit a change of address to the Board within 30 days of the event.

3. Respondent: Judith Marie Schmaltz Wingo

Hometown: Pasadena

Investigation No.: 06-10-03L

Certificate No.: 044577

Rules Violations: 501.80, 501.81, and 527.4

Act Violations: 901.502(6) and 901.502(12)

The respondent entered into an agreed consent order with the Board whereby the respondent's license was suspended for 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 must pay an administrative penalty of \$3000 and administrative costs of \$702.62 within 30 days of the date the Board ratified the order; the respondent shall complete and submit proof of completion of eight hours of live continuing professional education in the area of compilations within 90 days of the date the Board ratified the order; the respondent must obtain a pre-issuance reviewer who is pre-approved by the Behavioral Enforcement Committee Chair to review all attest work, including compilations and reviews; 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 held herself out as a certified public accountant when her license was administratively revoked from July 1998 through June 2006. In addition, the respondent practiced public accountancy in an unregistered firm from December 1991 through September 2006 and failed to participate in the Board's peer review program.

TSRI

1. Respondent: David Lowell Huffman

Hometown: Apopka, Florida

Investigation No.: 06-05-06L

Certificate No.: 059158

Rules Violations: 501.90(7), 501.60, 501.61, 501.62, and 501.74

Act Violation: 901.502(6)

The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked for three years from the effective date of the Board order. However, this revocation was stayed, and the respondent was placed on probation for three years under the following conditions: The respondent must pay administrative costs of \$805.58 within 30 days of the date the Board ratified the order; the respondent shall make a semiannual report to the Board regarding the nature of his practice; the respondent 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.

Without admitting or denying the findings of the Securities and Exchange Commission (SEC), the respondent submitted an offer that prohibits the respondent from appearing or practicing before the SEC as an accountant. The SEC found that the respondent failed to properly plan his client's fiscal year 2002 audit. The SEC

further found that the respondent failed to properly supervise and review his client's fiscal year 2002 audit work, failed to render an accurate fiscal year 2002 audit report, failed to take appropriate action to correct his client's disclosures, and failed to maintain the integrity of his client's work papers.

TSR II

1. **Respondent: Mark W. Eyring**
Hometown: Sugar Land
Investigation No.: 01-12-24L
Certificate No.: 012208
Rules Violations: 501.21, 501.22, and 501.23
Act Violation: 21(c)(4)

The respondent entered into an agreed consent order (ACO) with the Board whereby the respondent was reprimanded and ordered to pay an administrative penalty of \$3,000 as well as administrative costs of \$292.79 within 90 days of the date the Board ratified the order. The respondent is also subject to a pre-issuance review as described in the ACO.

The respondent performed an audit of his client for FYE December 31, 1995. The respondent's audit did not comply with the following Generally Accepted Auditing Standards: the third general standard and the first three standards of fieldwork.

2. **Respondent: Donald D. Funk**
Hometown: San Antonio
Investigation No.: 06-09-11L
Certificate No.: 005327

Respondent: Donald D. Funk (Firm)
Hometown: San Antonio
Investigation No.: 06-09-12L
License No.: S06967
Rules Violation: 501.60
Act Violation: 901.502(6)

The respondent entered into an agreed consent order (ACO) with the Board whereby the respondent was reprimanded. The respondent Funk must take 80 hours of continuing professional education (CPE) in auditing, 24 of which must be in governmental auditing, as part of his annual CPE requirement over the respondent Funk's next two licensing periods. The respondent Funk must submit proof of completion of these courses to the Board. The respondent is also subject to a pre-issuance review as described in the ACO.

The respondent performed an audit of his client for the fiscal year ending June 30, 2002. The audit was issued through the respondent firm. The respondents' audit did not meet requirements under Generally Accepted Government Auditing Standards.

B. AGREED CEASE AND DESIST ORDERS

1. **Respondent: Theresa Burkman D/B/A Cornerstone Accounting Services**
Hometown: Missouri City
Investigation No.: 06-12-08N
Docket No.: 457-07-2105
Act Violations: 901.451 and 901.453

This matter was scheduled to be heard before the State Office of Administrative Hearings on June 13, 2007. On March 27, 2007, the respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from providing attest services and/or using reserved terms 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 advertised "accounting" services although the respondent does not hold a license in Texas.

2. **Respondent: Computer Service & Accounting**
Hometown: Odessa
Investigation No.: 07-02-36N
Act Violations: 901.453 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 term "accounting" in its name and offered attest services although the respondent does not hold a license in Texas.

C. PROPOSAL FOR DECISION

1. **Respondent: Murray E. Taylor**
Hometown: Houston
Investigation No.: 06-08-11N
Docket No.: 457-07-1678
Act Violation: 901.451

On August 14, 2006, Board staff sent notice to the respondent that the respondent was in violation of the Act by using the "CPA" designation although the respondent is not licensed in Texas. The respondent did not submit to the Board a timely response to the allegations. On February 15, 2007, 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). Following a public hearing on March 20, 2007, an Administrative Law Judge (ALJ) of SOAH recommended that the Board issue a

ENFORCEMENT ACTIONS

cease and desist order against the respondent that would prohibit the respondent and any of his agents, employees, or representatives from directly or indirectly engaging in the practice of public accountancy.

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 Section 523.111 (Mandatory CPE Reporting) and 501.94 (Mandatory CPE) of the Board’s Rules, as well as Section 901.451 (CPE) of the Act.

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
Jason Patrick Berend, Dallas, TX	05/17/2007	Quan Huong Lu, Houston, TX	05/17/2007
Mark Ronald Blaquiere, Dallas, TX	05/17/2007	Jeffery Wayne McWhorter, Albuquerque, NM	05/17/2007
Allison Bullock, Dallas, TX	05/17/2007	Alice Pumphrey Miller, Cresson, TX	05/17/2007
Alan Robert Bunch, Scottsdale, AZ	05/17/2007	Wayne Regan Rodriqs, Houston, TX	05/17/2007
Jodi L. Dibala, Cypress, TX	05/17/2007	Susan Elizabeth Roeber, Midland, TX	05/17/2007
Robert Clinton Douglass, Southlake, TX	05/17/2007	Eric Schachter, Houston, TX	05/17/2007
Kelly Wade Earls, Plano, TX	05/17/2007	Stefan B. Schulz, Woodbury, MN	05/17/2007
James Edmon Eastham, Sugar Land, TX	05/17/2007	Daniel Somogye, Olathe, KS	05/17/2007
Constance Joan Edwards, Trophy Club, TX	05/17/2007	Wayne Francis Sparks, Arlington, TX	05/17/2007
Marilyn Cecilia Stephens Braud Farrell, Houston, TX	05/17/2007	Juli Christina Spottiswood, Plano, TX	05/17/2007
Michael James French, Madison, AL	05/17/2007	Regina Evonne Smith Stukes, Cypress, TX	05/17/2007
Margaret Frances Fuller, Fort Worth, TX	05/17/2007	Constance Marie Weinert, Alexandria, VA	05/17/2007
Sheri Darden Grams, San Antonio, TX	05/17/2007	David William Whiting, Dallas, TX	05/17/2007
Ronald Edwin Hale, Jr., Houston, TX	05/17/2007	Steven Randell Williams, Farmers Branch, TX	05/17/2007
Leigh Ann Yoder Hayworth, Dallas, TX	05/17/2007	James Timothy Work, Richmond, TX	05/17/2007
Stephen Earl Herrington, Denton, TX	05/17/2007	Michael Wayne Yearly, Kingwood, TX	05/17/2007
Allen Kenneth Hunt, Edwardsville, IL	05/17/2007		
John William Hunter, Dallas, TX	05/17/2007		
Carl Edward Johnston, III, San Antonio, TX	05/17/2007		
Kevin Bruce Kelly, Houston, TX	05/17/2007		
Kyle Brian Kendall, Coppell, TX	05/17/2007		
Quintin V. Kneen, Spring, TX	05/17/2007		
Sharon Rose Leshikar, Portugal Cove, Canada	05/17/2007		
Paul Kimberly Lester, Missouri City, TX	05/17/2007		

Please Note:
 Mark Wood, a licensed CPA practicing at 8531 N. New Braunfels, Suite 103, San Antonio 78217, should not be confused with the Mark Woods identified in the May 2007 issue of the *Board Report* as a non-CPA practicing without a license.


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
- Email: licensing@tsbpa.state.tx.us
- Call 512-305-7853
- Write TSBPA
333 Guadalupe, Twr 3, Ste 900
Austin, TX 78701



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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.

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
James Kenneth Abney, Jr., Dallas, TX	05/17/2007	Michelle Monique Kwon, Dallas, TX	05/17/2007
Leslie Dunkin Adair, Houston, TX	05/17/2007	Patricia Jo Lewis, Houston, TX	05/17/2007
David Bash, Marietta, GA	05/17/2007	Jimmy Ray Lynn, II, Grapevine, TX	05/17/2007
James Elliott Billington, West Palm Beach, FL	05/17/2007	Beth Laura Mann, Cambridge, MA	05/17/2007
Robert Francis Bode, III, Dallas, TX	05/17/2007	Mutsuo Paul Matsusaka, Pleasanton, CA	05/17/2007
Jon Christopher Boswell, Spicewood, TX	05/17/2007	Karyn F. Ovelmen, Glendale, AZ	05/17/2007
Sarah Marie Brown, Arlington, TX	05/17/2007	Kathleen Marie Payne, Kingwood, TX	05/17/2007
Darlene Hartzog Cameron, Humble, TX	05/17/2007	William Kelly Peck, Scottsdale, AZ	05/17/2007
Chih-Min Chao, Taipei City, Taiwan, ROC	05/17/2007	Laurie Anne Phillips, Centerville, UT	05/17/2007
Hyewon Choi, Atlanta, GA	05/17/2007	John Edward Reynolds, Irving, TX	05/17/2007
Chieh Min Chou, Katy, TX	05/17/2007	Robert Dwayne Shannon, West Monroe, LA	05/17/2007
Mary Margaret Colpitt, Tulsa, OK	05/17/2007	Harry Louis Simms, Richardson, TX	05/17/2007
Michael Lee Dewitt, Flower Mound, TX	05/17/2007	Dalene Dee Smith, Denver, CO	05/17/2007
Kelly Marie Donawho, St Cloud, France	05/17/2007	Susan Brown Snook, Fountain Hills, AZ	05/17/2007
Erik James Forssman, Dallas, TX	05/17/2007	Henry Spencer Stinson, Jr., Westampton, NJ	05/17/2007
Terry Douglas Gates, Houston, TX	05/17/2007	Larry Alvie Strickland, Houston, TX	05/17/2007
Ernesto Angel Gutierrez, Laredo, TX	05/17/2007	Jane Catherine Gilbert Susser, Corpus Christi, TX	05/17/2007
Charles Monroe Kennedy, Dallas, TX	05/17/2007	Jeffrey Toner, Ellicottville, NY	05/17/2007
Barbara Sharon Childres King, Tuscola, TX	05/17/2007	Hong Van Vu, Pflugerville, TX	05/17/2007
Krysti Lyn Knight, League City, TX	05/17/2007	Donna Williams, Arlington, TX	05/17/2007
Patricia Louise Koriath, Garland, TX	05/17/2007	Lanny Dennis Wren, Plano, TX	05/17/2007
Kristina Elizabeth Kubena, Snoqualmie, WA	05/17/2007		

FAILURE TO RENEW ACTIONS

The respondent listed below was found to be in violation of Section 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 Act. The certificate of any 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.

Respondent, Location / Country	Board Date
Audis Alvie Butler, Fort Worth, TX	05/17/2007

Email Addresses Requested From All Licensees

To simplify communication with licensees, the Board is asking all licensees to provide email addresses. Licensees can easily submit an email address by selecting “Notification of Change - Contact Information” on the individual licensee menu on the Board’s website: www.tsbpa.state.tx.us. The Board will use the email addresses solely for communication with licensees and will not distribute them to anyone outside the Board.

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