

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Duree Appointed Presiding Officer, Peña Joins Board

Texas Governor Rick Perry has named **David D. Duree**, CPA, of Odessa presiding officer of the Texas State Board of Public Accountancy to succeed **J. Coalter Baker**, who resigned. Perry also named **Steve D. Peña** of Georgetown to Baker's seat on the 15-member Board.

David Duree is the partner-in-charge of the Odessa office of Elms, Faris, & Co., LLP. A graduate of the University of Texas of the Permian Basin with a BBA in Accounting, he has been with the firm since 1980. He has extensive audit and consulting responsibilities in such areas as state and local government, healthcare, not-for-profits, school districts, manufacturing, construction, employee benefits, housing authorities, and oil and gas.

Duree serves as quality control partner for the accounting and auditing practice of his firm and is the designated partner for firm membership in the Governmental Audit Quality Center as well as the Employee Benefit Plan Audit Quality Center.

A member of the Board since 2003, Duree formerly served as treasurer and assistant presiding officer, as well as a member and/or chair of the Board's Rules, Technical Standards Review, and Behavioral Enforcement committees. He also served on the Texas Sarbanes-Oxley Task Force.

In accepting the appointment, Duree said, "It is very humbling to be asked to represent the Board as Presiding Officer, and I would not have considered accepting the position but for the significant talent on the Board, the experience and leadership of the executive director, and the professionalism of the staff. I look forward to the future with much excitement and anticipation as we work together to administer the Public Accountancy Act, protect the public, and contribute to the advancement of the profession."



David D. Duree, CPA



Steve D. Peña, CPA

Steve Peña is a partner in the Round Rock CPA firm of Peña, Swayze & Co., LLP. He has more than 30 years of experience as an accountant. His appointment is through January 31, 2013.

A graduate of the University of Texas with a bachelor's degree in business administration, Peña is a past chair of the Accounting Advisory Committee of Austin Community College and a member of the AICPA and TSCPA.

His extensive community involvement includes service on the Brazos River Authority Board of Directors and as a past president of the Round Rock Chamber of Commerce, past officer of the Williamson County Big Brothers-Big Sisters, chapter member and officer of the Round Rock Jaycees, and review board member for the Selective Service System. Peña is also a board member of the Seton Hospital Williamson County Foundation.

ALSO IN THIS ISSUE

- 2 CPE Sponsor Review
- 3 Mutual Recognition Agreement
- 4 Online Licensing
- 5 Enforcement Actions

**CPE Sponsors Successfully Completing Review
(since February 2008 Board Report)**

SPONSOR #	SPONSOR NAME	DATE OF NEXT REVIEW	STATUS
008479	Alpha Sim Technology	4/01/2010 - 03/31/2011	A
007260	Baker & Mckenzie, LLP	3/01/2009 - 02/28/2010	A
003960	Benton, Duroy, & Ivey, PC	3/01/2010 - 02/28/2011	A
004363	Brazos Electric Power Cooperative, Inc.	3/01/2009 - 02/28/2010	A
007579	Capital of Texas Enrolled Agents, Inc.	3/01/2010 - 02/28/2011	A
004959	Duff, Myatt, & Blume, Ltd., LLP	1/01/2009 - 12/31/2010	A
006388	Durbin & Company, LLP	2/01/2010 - 01/31/2011	E
004404	Entergy Services, Inc.	3/01/2010 - 02/28/2011	A
004332	Estate Planning Council of Central TX	3/01/2010 - 02/28/2011	A
001021	Institute of Management Accountants Dallas	9/01/2008 - 08/31/2009	A
007252	Ken Hughes & Associates, PC, CPA	3/01/2010 - 02/28/2011	A
007537	Massey Itschner & CO, PC	1/01/2010 - 12/31/2010	A
00692	Navigant Consulting, Inc.	3/01/2010 - 02/28/2011	A
002118	North Texas Estate & Financial Planning Council	3/01/2010 - 02/28/2011	E
004327	Sanford, Baumeister & Frazier, PLLC	3/01/2009 - 02/28/2010	A
009473	Shea & McMurdie Financial	3/01/2010 - 02/28/2011	E
006826	SWS Group, Inc.	2/01/2010 - 01/31/2011	A
009474	Texas Association of School Board - Risk Management Fund	3/01/2010 - 02/28/2011	A
000466	Tax Executives Institute-Houston Chapter	1/01/2010 - 12/31/2010	A
000622	Texas Association of Sch. Bus. Officials	2/01/2010 - 01/31/2011	A
009273	Third Wednesday Practice Management GRP	1/01/2010 - 12/31/2010	A
000385	Texas Society of CPA's-El Paso Chapter	1/01/2010 - 12/31/2010	A
007552	US Oncology Inc.	2/01/2010 - 01/31/2011	A
008652	United Methodist Foundation	2/01/2010 - 01/31/2011	A
008412	Virtualcfo, Inc.	01/01/2010 - 12/31/2010	A
005054	Waters, Wright & Associates, LLP	3/01/2010 - 02/28/2011	A
000580	Wathen, Deshong & Juncker, LLP	2/01/2010 - 01/31/2011	A

Registration Status
A = Registration is currently **active**
E = Registration is currently **expired**

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 "Online Services" 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

**TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY**

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

Board Members

DAVID D. DUREE, CPA
PRESIDING OFFICER

JOSEPH W. RICHARDSON, CPA
ASSISTANT PRESIDING OFFICER

DOROTHY M. FOWLER, CPA
TREASURER

GREGORY L. BAILES, CPA
SECRETARY

JAMES C. FLAGG, PhD, CPA
EXECUTIVE COMMITTEE
MEMBER AT LARGE

A. CARLOS BARRERA, CPA
JOHN W. (JAY) DUNBAR, CPA

DAVID L. KING, CPA

EVELYN M. MARTINEZ

ORVILLE W. MILLS JR., CPA

STEVE D. PEÑA, CPA

JAMES W. POLLARD

CATHERINE RODEWALD

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

Publications

(512) 305-7804

FAX (512) 305-7875

publicinfo@tsbpa.state.tx.us

Qualifications

(512) 305-7851

FAX (512) 305-7875

exam@tsbpa.state.tx.us

U.S., Canadian, and Mexican Officials Sign Professional Mutual Recognition Agreement

Representatives of the United States, Canada, and Mexico met in Alexandria, VA, in April to sign a tripartite Professional Mutual Recognition Agreement (PMRA) providing reciprocity for accountants in the three countries. Although the U.S. has signed MRAs with other accountancy bodies, this is the only tripartite agreement in the world in any profession. In addition to representatives of licensing entities from each of the three countries, the Canadian and Mexican embassies in Washington sent representatives. William Treacy, executive director of the Texas Board, in his capacity as chair of the U.S. International Qualifications Appraisal Board (U.S. IQAB), directed the proceedings and signed on behalf of the U.S.



Signing documents recognizing substantial equivalency of professional accountants in Canada, Mexico and the U.S. were, L-R, CPC Jaime Sanchez Mejorada Fernandez, representing the Instituto Mexicano de Contadores Públicos; CPC Manuel Sanchez y Madrid, representing the Comité Mexicano para la Práctica Internacional de la Contaduría; and Kevin J. Dancey, FCA, Canadian Institute of Chartered Accountants.

Photos by
NASBA Staff



William Treacy, above, seated, representing the U.S., along with Canadian and Mexican officials, swear before a notary public to the authenticity of the PMRA documents.



At left, the deal is done and it's time for celebrating.



Platform speakers during the Alexandria meeting included, L-R, Congressman K. Michael Conaway, CPA, 11th District of Texas, a former presiding officer of the Texas Board; David Costello, CPA, NASBA president and CEO; Sam Cotterell, CPA, NASBA Board chair; Gordon M. Stewart, FCA, chair, Canadian International Qualifications Appraisal Board; Susan Harper, economic minister, Canadian Embassy; Julian Ventura, deputy chief of mission, Mexican Embassy; and Robert R. Harris, CPA, AICPA.

Online Processing Spells Ease and Convenience for Licensees

Would you like to simplify the completion of your annual renewal? Individual licensees can now do this by using the ONLINE SERVICES area of the Board's website, www.tsbpa.state.tx.us. Paper renewals are currently mailed to licensees six weeks prior to the submission deadline and, coinciding with the receipt of this paper license renewal, you can begin entering renewal information online. In particular, you are encouraged to begin submitting CPE course information during this six-week window, and then make the final payment of fees sometime before the deadline. Fee payment is accepted using Visa, Master Card, American Express, or Discover.

The online renewal simplifies the annual renewal if you are making changes to your employment status that affect the fees due. You will be able to enter employment information and pay the appropriate fees in a single step when using the online renewal. As an example, if you are eligible for a fee exemption based on your employment, you will be able to select your employment area, and your fees will automatically be calculated to match your selection.

Many Texas CPAs have begun renewing online, while others have continued to use the paper process. "We believe the online process provides a greater service to our licensees. It allows us to handle renewals more efficiently, simplifies the cashiering process, and gives greater control of the process to the licensee," says Executive Director William Treacy. "Ideally, we would like to go completely to an online system, sending out only reminder postcards prompting licensees to renew online."

With over 62,000 Texas CPAs, the ability to minimize check handling is a big step forward for the agency, Treacy said. "We believe this makes things easier for the CPA as well."

Enhancements to online renewals are on-going. Individuals will one day be able to submit their CPE year-round and will be able to readily see where they stand on meeting the annual CPE requirement. After a successful conversion to year-round firm renewals, the online renewal for firms will become reality. As with individual licensees, the online renewal will simplify the renewal process for over 10,000 firm offices.

Redesigned Website

A recent update of the Board's website makes online services readily available to individuals and firms. Licensees are encouraged to routinely use the ONLINE SERVICES area to monitor their status. Individuals and firms can log in to check if their license has been issued or if additional information is required.

"The Board is always looking for ways to make things more efficient for our licensees," says Treacy, "and we are eager to have input from Texas CPAs regarding these changes." Treacy asks readers to send comments and suggestions to him at executive@tsbpa.state.tx.us. "Our goal is to serve the CPAs of Texas in the best way possible," Treacy concluded.

TSBPA Staff

Executive

William Treacy, Exec Dir
Ismael Castillo

Administrative

Alan Hermanson, CPA, CFO
Diana Aguilar
Ileana Ellis
Victor Falcon
Karleta Genzer
Tony Gutierrez
Betty Lackey
Maria Medina
Margaret Robison
Barbara Stooksberry

Qualifications

Donna Hiller, Director
Sharon Backus
Sandra Bradshaw
Gilbert Gutierrez
John Kays

Licensing

Jean Keith, Director
Jennifer Costilla
Jean Ickes
Margie Luna
Anthony Sanchez
April Serrano
Barbara Wright



Pictured is your Board staff as of March 21, 2008. They are, L-R, front, Karleta Genzer, Jean Keith, Margaret Robison, Ismael Castillo, Bill Treacy, Marisa Rios, Jerry Hill, Patrick Myers, Margie Luna; second row, Jo Briones, Maria Turner, April Serrano, Jennifer Costilla, Karen New, Sarah Vitek, Andrea Carter, Ileana Ellis, Diana Aguilar, Barbara Stooksberry, Anthony Sanchez, Terri Hamby, Micaela Hernandez; third row, Barbara Wright, Debby Cook, Betty Lackey, Jean Ickes, Sandra Bradshaw, Karen Davis, Donna Hiller, Kyle McGaw, Tony Gutierrez, Maria Medina, Victor Falcon; and, back row, Maggie Warpenburg, John Kays, Gilbert Gutierrez, Steven Mahaffey, Alan Hermanson, Lewis Smalley, Matt Sinclair, Jim Hamilton, Virginia Moher, Roel Cantu, and Sharon Backus.

Enforcement

Jerry Hill, General Counsel
Jo Briones
Andrea Carter
Terri Hamby
Michaela Hernandez
Rachael Martinez
(not pictured)
Virginia Moher
Patrick Myers
Marisa Rios
Sarah Vitek

Information

Resources

Karen Davis, Director
Kyle McGaw
Karen New
Lewis Smalley
Maria Turner
Maggie Warpenburg

Sponsor Review Program

Jim Hamilton, CPA, Director
Roel Cantu
Steven Mahaffey

ACTIONS TAKEN BY THE BOARD
JANUARY 24, 2008

AGREED CONSENT ORDERS

Behaviorial Enforcement

- 1. Respondent:** Delbert Henry Kleppe
Hometown: Allen
Investigation No.: 07-08-03L
Certificate No.: 020989
Rules Violation: 501.90(11)
Act Violation: 901.506(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and must pay an administrative penalty of \$1,000 and \$676.95 in administrative costs within 30 days of the date the Board ratified the order.

The respondent failed to respond to a client's inquiries within a reasonable time without good cause.

- 2. Respondent:** Mark Alan Levy
Hometown: New Port Richey, FL
Investigation No.: 07-09-03L
Certificate No.: 032401
Rules Violations: 501.90 and 501.90(5)
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, the respondent must pay \$293.90 in administrative costs within 30 days of the date the Board ratified the order.

On June 13, 1997, the respondent pleaded guilty to assault causing bodily injury, a class A misdemeanor offense. On August 25, 2005, the respondent pleaded *nolo contendere* to driving under the influence (DUI) in Pasco County, Florida. On July 30, 2007, the respondent pleaded *nolo contendere* to DUI in Pasco County, Florida.

- 3. Respondent:** Quintin Farnendez Wiggins
Hometown: Missouri City
Investigation No.: 07-05-14L
Certificate No.: 056397
Rules Violations: 501.80, 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 \$1,444.18 in administrative costs within 30 days of the date the Board ratified the order.

On December 10, 1987, the respondent was arrested for impersonating a police officer. On June 6, 1995, the respondent pleaded no contest to driving while intoxicated (DWI), a class A misdemeanor offense. On April 25, 1997, the respondent was convicted of DWI-2nd offense, a class A misdemeanor offense. On May 3, 2007, the respondent was convicted of misapplication of fiduciary property of the value of over \$200,000, a first degree felony offense. The respondent failed to report the felony conviction to the Board within 30 days of the event. The respondent failed to respond to Board communications dated May 25 and June 15, 2007.

Technical Standards Review I

- 1. Respondents:** Payne, Todd, Sulak & Co. and Wayne Richard Sulak
Hometown: Fort Worth
Investigation Nos.: 07-06-18L and 07-06-19L
Certificate Nos.: 025320
Firm License No.: C04800
Rules Violation: 501.90
Act Violations: 901.502(6) and 901.502(11)

The respondents entered into an Agreed Consent Order with the Board whereby the respondent, Sulak, was reprimanded. In addition, the respondent must complete and submit proof of completion of the following CPE within one year of the effective date of this order: 17 hours in the area of ethics, 10 hours in the area of audit work papers, 16 hours in auditing, and 8 hours in statistical sampling. The 51 hours of CPE described above may be used to fulfill the respondent's annual CPE requirement. The respondent, Sulak, shall also submit notarized affidavits to the Board on January 1, 2008, July 1, 2008, and January 1, 2009, regarding his performance of benefit plan audits. The respondent, Sulak, will refrain from performing benefit plan audits during the two-year period beginning March 26, 2007, and ending March 26, 2009, unless he completes 56 hours of CPE relating to benefit plan audits prior to completing a benefit plan audit, submits to additional review by the AICPA's Technical Standards Subcommittee, and provides proof of the completion of the 56 hours of CPE and AICPA's review to the Board. The respondent, Sulak, will also pay \$470.20 in administrative costs within 30 days of the date of the Board Order.

The respondent, Sulak, failed to competently conduct an audit of an employee benefit plan as of and for the year ended December 31, 2000, to determine compliance with the Employee Retirement Income Security Act of 1974 (ERISA).

Technical Standards Review II

- 1. Respondent:** Andrew Schuleman
Hometown: Morris Plains, NJ

ENFORCEMENT ACTIONS

Investigation Nos.: 05-09-04L/SOAH 457-07-2601
License No.: 068011
Rules Violation: 501.22

Investigation No.: 07-05-10N
Act Violation: 901.451

The respondent entered into an Agreed Consent Order with the Board whereby the respondent agreed to a reprimand. The respondent was ordered to pay \$1,000 in administrative penalties and \$500 in administrative costs within 30 days of January 24, 2008.

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 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 used reserved terms although the respondent does not hold a license in Texas.

AGREED CEASE AND DESIST ORDERS

- Respondent:** Nickerson Accounting Services
Hometown: Fort Worth

ACTIONS TAKEN BY THE BOARD MARCH 27, 2008

AGREED CONSENT ORDERS

Behavioral Enforcement

- Respondent:** Steve Allen Claus
Hometown: Lubbock
Investigation No.: 07-12-02L
Certificate No.: 052379
Rules Violations: 501.90, 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 in lieu of further disciplinary proceedings. In addition, the respondent must pay \$223.54 in administrative costs within 30 days of the date the Board ratifies the order.

The respondent pleaded guilty to a violation of Title 18 U.S.C. § 4 - Misprision of a Felony, a federal felony offense.

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and his certificate and firm license were placed on limited scope status until the Board approves a petition for removal.

The respondent submitted a false and misleading firm registration application to the Tennessee State Board of Accountancy. Specifically, the respondent designated a firm name that contained more than one fictitious name. In addition, the respondent practiced public accountancy in an unregistered entity with an improper firm name. Specifically, the respondent used the names of non-CPAs in his firm name. Further, the respondent used false and misleading advertising on his internet website. Specifically, the respondent's website implied that there were multiple CPAs in the respondent's firm when in fact the respondent was the only CPA. The respondent's website also implied that offices were located in multiple countries. The respondent failed to participate in the Board's peer review program. The respondent also failed to substantially respond to the Board's communications dated August 30 and October 3, 2007.

- Respondents:** Darrow Craig Garner & Darrow Garner PC
Hometown: Austin
Investigation Nos.: 07-04-01L & 08-01-01L
Certificate No.: 017173
Firm License No.: C06459

Rules Violations: 501.81, 501.82, 501.83, 501.90(13), 501.93 and 527.4
Act Violations: 901.502(6), 901.501(11) and 901.502(12)

- Respondent:** Jeffrey A. Hayes
Hometown: Dallas
Investigation No.: 07-11-09L
Certificate No.: 056938
Firm License No.: T05914
Rules Violations: 501.80, 501.81 and 527.4
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's firm license would continue to be revoked for a period of two years; however, the revocation is stayed and the respondent was placed on probation for two years

ENFORCEMENT ACTIONS

as follows: The respondent must complete the Board's firm licensing forms, submit \$350 in firm licensing fees, submit proof of enrollment in the Board's peer review program within 30 days of the date the Board Order was ratified, make a quarterly report to the Board regarding the nature of his practice, and comply fully with all of the terms and conditions of probation imposed by the Board.

Technical Standards Review I

- Respondent:** David Michael Loev
Hometown: Bellaire
Investigation No.: 07-05-12L
Certificate No.: 067881
Rules Violation: 501.90
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay an administrative penalty of \$2,500 and \$1,495.69 in administrative costs within thirty (30) days of the date the Board ratified the order. In addition, the respondent must complete and submit proof of completion of a Board-approved ethics course which grants four (4) hours of continuing professional education within ninety (90) days of the effective date of this order.

The respondent consented to entry of a Final Judgment without admitting or denying the allegations in case number 4:05-cv-04071 filed by the Securities and Exchange Commission.

AGREED CEASE AND DESIST ORDERS

- Respondent:** Leland Max Schuster
Hometown: Waxahachie
Investigation No.: 06-12-25N/SOAH457-08-1116
Act Violation: 901.451(a)

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from 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 used the "CPA" designation although the respondent does not hold a license in Texas.

- Respondent:** Douglas L. Tobler
Hometown: Denver, CO
Investigation No.: 07-01-16N/SOAH 457-08-1532
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 and 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 is alleged to have used reserved terms and asserted an expertise in accounting although the respondent does not hold a license in Texas.

- Respondent:** Accounting Tax Unlimited
Hometown: Houston
Investigation No.: 07-02-27N/SOAH 457-08-1529
Act Violation: 901.451

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 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 asserted an expertise in accounting although the respondent does not hold a license in Texas.

- Respondent:** Bill Greenhaw
Hometown: Garland
Investigation No.: 07-03-01N/SOAH 457-08-1111
Act Violations: 901.451 and 901.456

CUSTOMER SATISFACTION SURVEY

The Texas Legislature requires each state agency to survey its client base for customer satisfaction every two years so it can assess and develop customer service standards. Texas licensees are among the Board's customers. Survey questions address general customer service concerns, as well as the quality of the Board's website and the information it provides to its customers. The results of this survey will be included in the Board's strategic plan.

Please take a few minutes to help evaluate the job this agency is doing for you. In order for your survey to be included, please go online to www.tsbpa.state.tx.us and complete the survey **no later than May 31**.

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 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 performed an attest service although the respondent does not hold a license in Texas.

- 5. Respondent: Padget Business Services of San Antonio**
Hometown: San Antonio
Investigation No.: 07-04-03N/SOAH 457-08-1112
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 and 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 performed an attest service although the respondent does not hold a license in Texas.

- 6. Respondent: Frank MacDonald**
Hometown: San Antonio
Investigation No.: 07-04-04N/SOAH 457-08-1115
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 and 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 used the “CPA” designation although the respondent does not hold a license in Texas.

- 7. Respondent: Accurate Accounting**
Hometown: Lufkin
Investigation No.: 07-04-27N/SOAH 457-08-1530
Act Violation: 901.451

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 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 asserted on expertise in accounting although the respondent does not hold a license in Texas.

- 8. Respondent: Zeno & Associates**
Hometown: Dallas
Investigation No.: 08-01-02N
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 audit 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 and performed audit services although the respondent does not hold a license in Texas.

C. PROPOSAL FOR DECISION

- 1. Respondent: David Fryar**
Hometown: Addison
Investigation No.: 06-12-07N/ SOAH No. 457-08-1114
License No.: 024601
Act Violations: 901.541(a)

The staff of the Texas State Board of Public Accountancy sought discipline against the respondent for violating provisions of the Texas Public Accountancy Act. The staff recommended that a Cease and Desist Order be issued to prohibit the respondent from practicing public accountancy without a license. The respondent used the “CPA” designation despite the fact that his certificate had been revoked. Despite being sent proper notice, the respondent did not appear nor was he represented at the hearing. Based on the respondent’s failure to appear, staff’s allegations were accepted as true. The Administrative Law Judge (ALJ) found that the alleged violations were established, and recommended that a Cease and Desist Order be issued against the respondent.

- 2. Respondent: Robert Emig**
Hometown: Houston
Investigation No.: 06-08-20N/ SOAH No. 457-08-1113
License No.: 033802
Act Violations: 901.451(a)

The staff of the Texas State Board of Public Accountancy brought action against the respondent for violating provisions of the Texas Public Accountancy Act. The staff sought a recommendation for issuance of a Cease and Desist Order to prohibit the respondent from practicing public accountancy without a license. The respondent used the “CPA” designation despite the fact that his certificate was revoked. Despite being sent proper notice, the respondent did not appear nor was he represented at the hearing. Based on the respondent’s failure to appear, the staff’s allegations were accepted as true, establishing the violations. The Administrative Law Judge (ALJ) recommended that the Board issue a Cease and Desist Order prohibiting the respondent from practicing public accountancy without a license.

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 cited. 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 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.

Respondent, Location	Board Date	Respondent, Location	Board Date
Kenneth Alger, Houston, TX	01/24/2008	Laura Heitzman Marlowe, Allen, TX	03/27/2008
Brandon Lee Amyx, Quitman, TX	01/24/2008	Curtis Eugene Mcadams, Arlington, TX	01/24/2008
Sara Lynn Bard, Austin, TX	01/24/2008	Melissa Kelley Mills Milner, Corinth, TX	01/24/2008
Betty Jean Battaglini, Sugar Land, TX	03/27/2008	Jack Cregg Moss, San Leon, TX	01/24/2008
Boamah Boachie, Frisco, TX	01/24/2008	Timothy Joseph Novak, Conroe, TX	01/24/2008
Keith Sinclair Chapman Bremner, Coppell, TX	01/24/2008	Deanne Ellison Owen, Katy, TX	01/24/2008
Daniel Durden Brennan, Houston, TX	03/27/2008	David James Palmer, Mesquite, TX	03/27/2008
Kirk Aaron Castleberry, Arlington, TX	03/27/2008	Janice Elaine Pancamo, Houston, TX	01/24/2008
Loyd Maxwell Chapman, Jr., Waco, TX	03/27/2008	Lisa G. Petruszka, Houston, TX	01/24/2008
Ronda Keryn Collum, New York, NY	01/24/2008	Robert N. Priestley, Lucas, TX	01/24/2008
Christopher Louis Cooke, Sugar Land, TX	01/24/2008	Steven Jacques Read, Houston, TX	03/27/2008
Leann Dolan Coward, Flower Mound, TX	01/24/2008	Leslie Ann Reed, Stillwater, MN	03/27/2008
Bernard Lannis Cowart, Jr., Scottsdale, AZ	01/24/2008	Joe Wilson Rice, Jr., Houston, TX	03/27/2008
Melvin Lawrence Craven, Austin, TX	01/24/2008	Randy Kent Roden, Grandview, TX	03/27/2008
Patricia L. Deeter, San Jose, CA	01/24/2008	Andrew Crighton Rutherford, Dallas, TX	01/24/2008
Joyce Deyon-Sallier, Houston, TX	03/27/2008	Claudia Sandoval-Rubio, El Paso, TX	01/24/2008
William Milton Dipprey, Tyler, TX	03/27/2008	Carl Anderson Searles, Austin, TX	03/27/2008
Julie Christine Dunlap, Austin, TX	01/24/2008	Carla Staas, Hewitt, TX	03/27/2008
Robert Dale Eggemeyer, Dallas, TX	03/27/2008	Diane Fleming Strassburg, Houston, TX	01/24/2008
Steven Carroll Ellsberry, Houston, TX	03/27/2008	Donald James Titzman, Falls City, TX	01/24/2008
Jose L Exito, Jr., Houston, TX	01/24/2008	Andrew Paul Tomalin, Heath, TX	03/27/2008
Janet Lynn Fielder, Cupertino, CA	03/27/2008	Michael Reese Trotter, Southlake, TX	03/27/2008
Melanie Kay Fox, Richmond, TX	03/27/2008	Timothy Allen Wallace, Argyle, TX	03/27/2008
Ross William Gallup, Cypress, TX	01/24/2008	Gary Wayne Wetsel, Fort Worth, TX	01/24/2008
Richard Arthur Goeggel, Houston, TX	03/27/2008	William Christopher Wright, Harlingen, TX	03/27/2008
David Horne Gove, Carrollton, TX	01/24/2008	Karen R. Young, Houston, TX	01/24/2008
Trisha Elaine Grimsley, Dallas, TX	01/24/2008		
Roy Edward Guinnup, Fort Worth, TX	03/27/2008		
John David Hamilton, Brooklyn, NY	01/24/2008		
Gwendolynne Ann Harris, Tomball, TX	03/27/2008		
Dennis Michael Hensel, Fort Worth, TX	03/27/2008		
Michael Edwin Hodge, Flower Mound, TX	01/24/2008		
Cynthia Fay Hosek, Austin, TX	03/27/2008		
Jill Yazell Hudson, Franklin, TN	03/27/2008		
Gary Dwight Jones, Garland, TX	03/27/2008		
Delores Yvonne Keaton, Houston, TX	01/24/2008		
Michael Wayne Kleiman, Irving, TX	01/24/2008		
Bruce Edward Koenig, Southlake, TX	01/24/2008		
Biren Kumar, Sugar Land, TX	03/27/2008		
Luke Alan Lands, Wassenaar, Netherlands	03/27/2008		
Jane F. Leonard, Dallas, TX	01/24/2008		
Ray Blake Lowe, Livingston, TX	03/27/2008		
Mark Thomas Lowry, Westfield, NJ	01/24/2008		



www.tsbpa.state.tx.us

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	Board Date	Respondent, Location	Board Date
Houng Yein Adams, Irving, TX	01/24/2008	Margaret A. Cottrell, La Marque, TX	03/27/2008
Azra Ahmedi, Irving, TX	03/27/2008	John Sewell Croley, Irvine, CA	03/27/2008
Laura Welch Arthur, College Station, TX	03/27/2008	Richard Eric Crow, Fort Worth, TX	03/27/2008
David Noel Baker, Bedford, TX	01/24/2008	Nancy McDonald Davis, Kansas City, MO	03/27/2008
Michael Douglas Baldrige, Houston, TX	03/27/2008	Matthew Ralph De Rizzo, The Colony, TX	01/24/2008
John Dave Balthazar, Plano, TX	03/27/2008	Christine Ann Deakin, Tampa, FL	03/27/2008
Monique Lynn Bedford, Dallas, TX	03/27/2008	Tiffany Carpenter Deatley, Sugar Land, TX	01/24/2008
Matthew Scott Bell, Houston, TX	01/24/2008	Philip Maurice Desautel, Bedford, TX	03/27/2008
Margie Britton Berry, Sherman, TX	03/27/2008	Lawrence Albert Drapeau, Clarks Summit, PA	01/24/2008
Paul Edwin Boggs, Salado, TX	03/27/2008	Lloyd Ray Duncan, Austin, TX	03/27/2008
Larry Ivan Boyle, San Antonio, TX	03/27/2008	Mark Thurston Echelberger, Charlottesville, VA	03/27/2008
Lisa Marie Brecht, Dallas, TX	03/27/2008	Stephen James Ewbank, Sugar Land, TX	01/24/2008
Inga Aileen Brown, Fort Worth, TX	03/27/2008	Tama Ellen Foster, Steilacoom, WA	01/24/2008
Cecilia Zamora Buice, Houston, TX	03/27/2008	Charles Conrad Frey, Jr., Orlando, FL	03/27/2008
Christopher Allan Cacioppo, San Francisco, CA	01/24/2008	James Gobert, Jasper, TX	01/24/2008
Anne Barbara Morrow Carothers, Rowlett, TX	01/24/2008	Terri Leigh Greaves, Dallas, TX	03/27/2008
Kip Bradford Cartwright, Duncanville, TX	03/27/2008	Sandhya Parag Gupte, Sugar Land, TX	03/27/2008
Joy Ann Strohacker Chesnutt, San Antonio, TX	03/27/2008	James Ray Hickman, Allen, TX	03/27/2008



CPA Who Renewed Online



CPA Who Didn't

Any Questions?

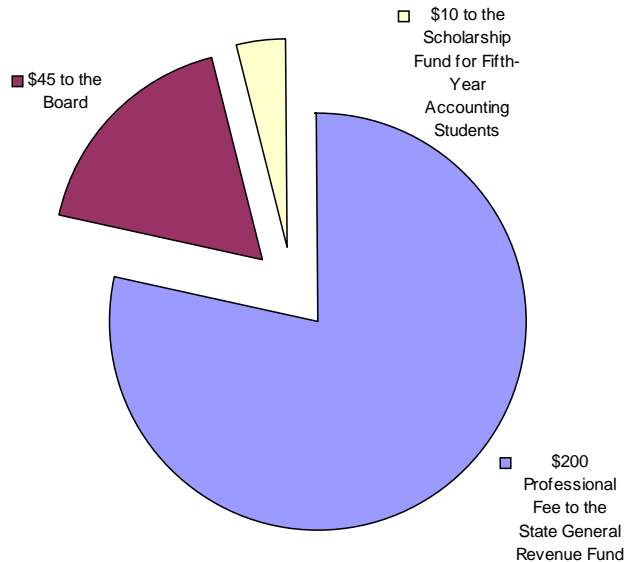
www.tsbpa.state.tx.us

ENFORCEMENT ACTIONS

Respondent, Location	Board Date	Respondent, Location	Board Date
Robert Barnard Hirth, Jr., Burlingame, CA	01/24/2008	Adam Lee Potter, Houston, TX	03/27/2008
James Walter Holliday, Fort Worth, TX	01/24/2008	John Pershing Reed, Dallas, TX	03/27/2008
David Ross Jarrett, Bedford, TX	03/27/2008	Cheryl Ann Rickman, Marion, TX	03/27/2008
Kyle Allen Jeffers, San Francisco, CA	01/24/2008	Kenneth Scott Sallee, Tulsa, OK	03/27/2008
Cynthia Kaye Johnson, Nederland, TX	03/27/2008	Bradley Phillip Sandidge, Birmingham, AL	03/27/2008
Eric Ashley Johnston, Altavista, VA	03/27/2008	Stephen David Michael Schuetz, Atlanta, GA	03/27/2008
Steven Wayne Keene, Albuquerque, NM	01/24/2008	Abdel Z. Sedrak, Downey, CA	03/27/2008
Robert Horace Kern, IV, Walled Lake, MI	01/24/2008	Janis Kay Bostock Shaw, Nederland, TX	01/24/2008
Raymond Scott Kerr, Frisco, TX	01/24/2008	Zaharah Chhotu Sheriff, Grand Prairie, TX	01/24/2008
Kenneth Kerulis, Phoenix, AZ	01/24/2008	Robert Edward Sinclair, Laughlin, NV	01/24/2008
Lisa Lackey Koch, San Francisco, CA	01/24/2008	Felton Allen Smith, Midland, TX	03/27/2008
Kenneth John Krahenbuhl, Nampa, ID	01/24/2008	Frances Avene Smith, Boulder, CO	03/27/2008
Mittie Joyce Lloyd, Irving, TX	03/27/2008	Linda West Smith, Dallas, TX	03/27/2008
Rita Bernadette Malecek, Houston, TX	03/27/2008	Robert Graves Standlee, Houston, TX	03/27/2008
Stephen Joseph Mcdonnell, Bedford, TX	03/27/2008	Jeffery John Stegenga, Dallas, TX	01/24/2008
Jack Martin Mohl, Fredericksburg, TX	01/24/2008	Jane Theobald Stein, Dallas, TX	03/27/2008
Paul Louis Moore, Horseshoe Bay, TX	01/24/2008	Maja Elizabeth Stenzel, Houston, TX	03/27/2008
Clarence Patterson Morey, IV, Houston, TX	03/27/2008	Joseph Baker Stradinger, Vicksburg, MS	03/27/2008
Betty Morris, Farmers Branch, TX	01/24/2008	George Edwin Tharp, Houston, TX	01/24/2008
Linh Van Nguyen, San Jose, CA	01/24/2008	George Raymond Tiblier, Houston, TX	03/27/2008
Leslie Jacob Nowitz, Bellaire, TX	01/24/2008	Bruce Mason Todd, Austin, TX	01/24/2008
Caroline M. Ottaway, Park City, UT	03/27/2008	Jorge Enrique Uzcategui Mercado, Venezuela	01/24/2008
Wayne Edwin Patterson, Austin, TX	01/24/2008	Steven Uzupis, Unityville, PA	01/24/2008
Karen E. Paulk, Lexington, VA	01/24/2008	Miguel Angel Valdez, San Antonio, TX	03/27/2008
James Stephen Payne, Houston, TX	03/27/2008	Mary Robson Weiss, Dallas, TX	01/24/2008
Debra L. Pollitt, Lindale, TX	03/27/2008	Jill Marie Wilbanks, Allen, TX	03/27/2008

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY Your renewal fee — where does the money go?

You pay \$255.



The Board retains \$45.

