

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Mobility Legislation Makes Progress Nationwide

Mobility—defined as the ability of licensees to gain a practice privilege in a state other than their principal place of business through substantial equivalency—has gained considerable acceptance over the past year and a half. Mobility legislation aims to facilitate interstate practice while protecting the public by providing the means by which CPAs may be disciplined if they do not adhere to the regulations of the host state.

In June 2007, the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) jointly adopted a revision to the Uniform Accountancy Act (UAA) known as “no notice, no fee, no escape.” This revision requires no fee or registration in order for a CPA to provide accounting services in another state, but also expands the disciplinary authority of the host state to include the CPA practicing temporarily in that state under a practice privilege (“no escape”).

NASBA, AICPA, and state accountancy societies have been encouraging their members to advocate adoption of such legislation with their state’s legislatures to promote uniformity and simplify interstate practice for CPAs. Uniform mobility legislation marks a significant improvement over the complex array of state regulations and statutes that have governed interstate accounting practice in the past.

Such legislation also extends to CPAs who never set foot in another jurisdiction, but who provide services by electronic or other means.

As of January 1, 2007, only four states—Wisconsin, Ohio, Missouri, and Virginia—had passed mobility legislation. Eighteen months later, 27 states, including Texas, had passed mobility legislation. Eleven more either have pending legislation or have taken first steps toward establishing mobility. Even in those states that have not advanced on this issue, several have shown board support for this legislation. Only South Dakota, Nebraska, Kansas, New York, Florida, and Vermont have not acted.

Until such time as uniform mobility laws are in place, Texas CPAs wishing to avoid complications and possible disciplinary action for providing accounting services in other states should check websites of the state boards of accountancy, NASBA, AICPA, and state CPA societies to make sure they are abiding by the licensing requirements of a particular state.

If You Provide These Services, You Must Register As a Firm

Texas Board Rule 501.52 includes these definitions relevant to determining who must register with the Board as a firm:

“Client Practice of Public Accountancy” is the offer to perform or the performance by a person for a client or a potential client of professional accounting services or professional accounting work, and also includes:

- (A) the advice or recommendations in connection with the sale or offer for sale of products (including the design and implementation of computer software), when the advice or recommendations routinely require or imply the possession of accounting or auditing skills or expert knowledge in auditing or accounting; and
- (B) the performance of litigation support services.

“Professional accounting services” or “professional accounting work” means services or work that requires the specialized knowledge or skills associated with certified public accountants, including:

- (A) issuing reports on financial statement(s);
- (B) providing management or financial advisory or consulting services;
- (C) preparing tax returns;
- (D) providing advice in tax matters;
- (E) providing forensic accounting services; and
- (F) providing internal auditing services.

“Firm” means a sole proprietorship, partnership, limited liability partnership, limited liability company, corporation or other legally recognized business entity engaged in the practice of public accountancy.

Taken together, these definitions mean that virtually any Texas CPA providing paid services to a client must register with the Board as a firm. To do so involves a three-part process that begins with

continued on back page

ALSO IN THIS ISSUE

- 2 CPE Sponsor Review
- 3 Comfort Letters
- 3 Ex Parte Communications
- 4 Enforcement Actions
- 7 Swearing-in Ceremony

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

SPONSOR #	SPONSOR NAME	DATE OF NEXT REVIEW	STATUS
009480	Actuarial Consulting Group Inc.	4/01/2010 - 3/31/2011	A
001525	American Airlines, Inc.	5/01/2010 - 4/30/2011	A
000689	American Petroleum Institute	3/01/2011 - 2/28/2011	A
003385	Amarillo Area Estate Planning Council	4/01/2010 - 3/31/2011	A
005539	American Society for Continuing Ed	4/01/2010 - 3/31/2011	A
000467	Baker Communications, Inc.	1/01/2010 - 12/31/2010	A
009330	Bates Container LTD	7/01/2010 - 6/30/2011	A
002938	Bell Helicopter Textron, Inc.	6/01/2010 - 5/31/2011	A
008458	BEPCO, LP	2/01/2010 - 1/31/2011	A
008900	BPN, Inc.	3/01/2010 - 2/28/2011	A
008301	Chevron Services Co-Corporation Auditing	4/01/2010 - 3/31/2011	A
000837	Houston Society of Chinese American CPAs	6/01/2010 - 5/31/2011	A
000169	College for Financial Planning	11/01/2009 - 10/31/2010	E
005146	Commercial Metals Company	5/01/2010 - 4/30/2011	E
008722	Construction Financial Management Assn.	6/01/2010 - 5/31/2011	A
001117	Council of Petroleum Accounts Society, Inc.	11-01-2009 - 10/31/2010	A
004579	CPE	6/01/2010 - 5/31/2011	A
009470	Dore & Associates, Attorneys, PC	3/01/2010 - 2/28/2011	A
007654	EDI Investments, LLC	6/01/2010 - 5/31/2011	E
001513	Energy Future Holdings Corp.	5/01/2010 - 4/30/2011	A
005555	Ericsson, Inc.	4/01/2010 - 3/31/2011	E
003408	Exxon Mobil Corporation	4/01/2010 - 3/31/2011	A
009471	First Southwest Asset Management	3/01/2010 - 2/28/2011	A
000549	Fitts, Roberts & Co., PC	2/01/2010 - 1/31/2011	A
000713	Healthcare Financial Management Association	4/01/2010 - 3/31/2011	A
009406	Holtzman, Moellenberg, Panozzo & Perkins	6/01/2010 - 5/31/2011	A
000715	Institute Internal Auditors-FW Chapter	4/01/2010 - 3/31/2011	E
000545	Institute of Management Accountants	2/01/2010 - 1/31/2011	A
002819	J.C. Penney Co. Inc.	4/01/2010 - 3/31/2011	A
000401	Judd, Thomas, Smith & Company, PC	1/01/2010 - 12/31/2010	A
000426	Lane Gorman Trubitt, LLP	1/01/2008 - 12/31/2008	A
009322	Lauterbach, Borschow, & Company, PC	6/01/2010 - 5/31/2011	A
006002	Lockheed Martin Missles & Fire Control	3/01/2010 - 2/28/2011	A
009409	Lovvorn & Kieschnick, LLP	6/01/2010 - 5/31/2011	A
009476	Malone & Bailey, PC	4/01/2010 - 3/31/2011	A
005166	Maxwell Locke & Ritter, LLP	5/01/2010 - 4/30/2011	A
002269	Menke & Associates, Inc.	7/01/2010 - 6/30/2011	A
002662	Milbern Ray and Company	2/01/2010 - 1/31/2011	A
000768	Midland College	5/01/2010 - 4/30/2011	A
006054	National Oilwell Varco	4/01/2010 - 3/31/2011	A
007664	Nicholas & Montgomery, LLP	6/01/2010 - 5/31/2011	A
000437	Rice University Executive Education	1/01/2010 - 12/31/2010	A
009383	Rosetta Resources Operating LP	3/01/2010 - 2/28/2011	E
000043	Rylander Clay & Opitz, LLP	11/01/09 - 10/31/2010	A
000599	Seitz & Demarco, PC	2/01/2010 - 1/31/2011	A
000582	Shell Oil Company	2/01/2010 - 1/31/2011	A
008865	Sirius Solutions	2/01/2010 - 1/31/2011	A
000541	SMU - Continuing Studies	2/01/2010 - 1/31/2011	A
009317	Solutions Training Group	5/01/2010 - 4/30/2011	A
008255	SourceCorp	1/01/2010 - 12/31/2010	A
009106	South Texas Chapter of the HFMA	3/01/2010 - 2/28/2011	A
007596	Spellmann & Associates	4/1/2010 - 3/31/2011	E
009393	Stream Realty Partners, LP	5/01/2010 - 4/30/2011	A
009308	Suez Energy North America	5/01/2010 - 4/30/2011	A
009389	Tax Alliance Conference	4/1/2010 - 3/31/2011	A
008311	Tax Executives Institute-Austin Chapter	5/01/2010 - 4/30/2011	A
008430	Terrell & Terrell, CPAs, LLP	1/01/2010 - 12/31/2010	A
008907	Texas Association for Healthcare Financial	4/01/2010 - 3/31/2011	A
000640	Texas Credit Union League	3/01/2010 - 2/28/2011	A
002013	Texas State Agency Business Adm Assn.	2/01/2010 - 1/31/2011	A
008086	United Supermarkets, L.L.C.	3/01/2010 - 2/28/2011	A
008904	UHY LLP	4/01/2010 - 3/31/2011	A
004365	University of Houston-Clear Lake	3/01/2010 - 2/28/2011	A

Registration Status

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

**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 J. 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

The Uncomfortable Truth About *Comfort Letters*

Lenders sometimes request a letter from a potential borrower's CPA when they are having difficulty qualifying the borrower. These so-called "comfort letters" verify that clients are self-employed, financially sound, or credit worthy, or that their business is profitable – or some combination thereof. Some lenders ask the CPA to verify that the funds used from the client's business to make a down payment for a loan will not affect the business.

In recent months, various state boards, including the Texas Board, have been fielding questions from accountants about the wisdom of providing comfort letters at the request of lenders and mortgage brokers. Before fulfilling one of these seemingly innocuous requests, CPAs should be aware that doing so has a number of potential pitfalls. In a worst case scenario, providing such a letter could result in involvement in a lawsuit or in an investigation by the Board.

CPAs should never provide a comfort letter to a third party without the written consent of the client, and they should never offer assurances about solvency. Offering an assurance about solvency violates Section 101 of the Statements on Standards for Attestation Engagements (SSAE) adopted by the Public Company Accounting Standards Oversight Board (PCAOB). See the Interpretation of the Standard at Section 9101, No. 2, regarding Responding to Requests for Reports on Matters Relating to Solvency, paragraph 25.

If the CPA has provided only tax services for a client and not performed attestation services, writing a letter with attestation language is a violation of professional standards, the Public Accountancy Act, and Board Rules. This is especially true if the CPA has relied solely on information provided by the client, without verification, in preparing tax returns. A CPA who has provided only tax services has two choices: (1) to perform more procedures and issue an attestation or (2) to limit additional procedures and issue a letter that is clearly not an attestation.

One risk associated with issuing these letters is that a lender who relied on a comfort letter in granting a loan could attempt to hold the CPA responsible for a defaulted loan. Because of that risk, comfort letters should include language that states that the use of the letter in the exercise of the lender's "due diligence" is the lender's decision and sole responsibility and that the letter does not establish a client relationship with the lender nor does it provide assurance of the client's financial solvency.

In providing a comfort letter, the CPA must:

1. Get the client's written permission to write the letter on his or her behalf,
2. Refuse to provide any form of assurance regarding solvency,
3. Confer with the client on what the letter will say, and
4. If the letter will have attestation language and attestation procedures have not been performed previously, arrange and perform an attestation engagement, adhering to all applicable standards, the Public Accountancy Act, and the Board's Rules, or
5. If the client will not agree to an attestation engagement, modify the comfort letter so that no opinion is given.

Contact your Errors & Omissions insurance provider or the Board for an example of a modified comfort letter, or see <http://pcps.aicpa.org/resources> for an example of language appropriate for articulating the limited scope of the CPA's work on behalf of the client.

Ex Parte Communications: Talking to Board Members About a Pending Case

Those of us who have sat on a jury understand the importance of not discussing a case with anyone outside the courtroom. As a juror, we heard the judge's instructions not to discuss the facts of the case with others and not to read or listen to any media account of the case. We understood that we were to make our decision based only on the evidence presented in court and not to be influenced by outside sources. Improper communications could have resulted in disqualification as a juror or even the declaration of a mistrial in the case.

A similar principle applies in cases considered by the Texas Board of Public Accountancy. In order to have a fair hearing before the decision makers, all participants in the proceeding must be assured that Board members have been exposed only to facts that were properly offered into evidence at a hearing before the State Office of Administrative Hearings (SOAH). This same principle applies to the investigation process at the Board before it goes to a hearing before the SOAH. For the process to be fair, one side must not be allowed to "whisper" in the ear of a decision maker and improperly influence a decision.

For this reason, state law (Section 2001.061, Texas Administrative Procedure Act of the Texas Government Code, Chapter 2001) expressly prohibits *ex parte* communications with decision makers.

An *ex parte* communication occurs when a person communicates directly or indirectly with a decision maker in connection with an issue of fact or law without notice and without an opportunity for each party to the proceeding to participate.

Not only does it jeopardize the judicial process, an improper *ex parte* communication may result in criminal charges for the offender. Section 36.04 of the Texas Penal Code states that an individual commits a Class A misdemeanor offense if he or she makes an improper *ex parte* communication. An individual convicted of a Class A misdemeanor may be sentenced to up to one year in jail and receive a fine not to exceed \$4,000.

If you have any questions about communicating with a Board or advisory committee member about a pending matter, please seek clarification from a Board staff attorney before doing so.

ACTIONS TAKEN BY THE BOARD

May 22, 2008

AGREED CONSENT ORDERS

Behavioral Enforcement

- 1. Respondent:** William Sheer Glassner
Hometown: Plano
Investigation No.: 07-09-01L
Certificate No.: 025665
Rules Violations: 501.76, 501.81 and 501.90(11)
Act Violations: 901.502(6)

The Board ordered that the respondent be reprimanded and pay \$692.91 in administrative costs within 30 days of this ratified Order. The respondent failed to return a client's records in a timely manner, failed to respond to a client's inquiries within a reasonable time without good cause, and practiced public accountancy in an unregistered entity.

- 2. Respondent:** James Loyd Livesay
Hometown: Arlington
Investigation No.: 07-10-01L
Certificate No.: 009026
Rules Violations: 501.80 and 527.4
Act Violations: 901.502(6) and 901.502(12)

The Board ordered that the respondent be reprimanded, pay an administrative penalty of \$1,500 and \$684.49 in administrative costs within 30 days of this ratified Order, and submit proof of enrollment in peer review within 30 days of this ratified Order. The respondent practiced public accountancy with a delinquent, expired individual license from November 2004 through November 2007, practiced public accountancy in an unregistered entity from January 2001 through November 2007, and failed to participate in the Board's peer review program.

- 3. Respondent:** James Earl Sledge
Hometown: Weatherford
Investigation No.: 07-11-15L
Certificate No.: 037600
Rules Violation: 501.90(11)
Act Violation: 901.502(6)

The Board ordered that the respondent be reprimanded and pay \$540.58 in administrative costs within 30 days of this ratified Order. The respondent failed to respond to a client's inquiries.

- 4. Respondent:** Michael L. Thomas
Hometown: Richardson
Investigation No.: 07-11-19L
Certificate No.: 082170
Rules Violations: 501.90(11)
Act Violations: 901.502(6)

The Board ordered that the respondent be reprimanded and pay \$555.64 in administrative costs within 30 days of this ratified Order. The respondent failed to respond to a client's email and telephone inquiries.

AGREED CEASE AND DESIST ORDERS

- 1. Respondent:** Eunice Kwon
Hometown: Houston
Investigation No.: 07-04-25N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act. The respondent used the "CPA" designation although the respondent does not hold a CPA license in Texas.

- 2. Respondent:** Maryetta Cunningham
Hometown: Decatur
Investigation No.: 08-01-22N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act. The respondent offered attest services although the respondent does not hold a CPA license in Texas.

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

- 3. Respondent:** Susan Swindle
Hometown: Abilene
Investigation No.: 08-02-04N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent used the “CPA” designation although respondent does not hold a CPA license in Texas.

- 4. Respondent:** Dee Dee Stone
Hometown: McKinney
Investigation No.: 08-02-10N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent used the “Accountant” designation although the respondent does not hold a CPA license in Texas.

- 5. Respondent:** Jackson Hewitt Tax Service
Hometown: Amarillo
Investigation No.: 08-02-14N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent advertised in the Amarillo Yellow Pages with the “CPA” designation although the respondent does not hold a CPA license in Texas.

- 6. Respondent:** Laura Luckadoo
Hometown: Whitney
Investigation No.: 08-03-07N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent used the term “Degreed Accountant” and offered attest services without a CPA license in Texas.

- 7. Respondent:** SBA Taxes, Inc.
Hometown: Houston
Investigation No.: 08-03-24N
Act Violations: 901.451 and 901.453

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent used the term “Accounting” and offered attest services although the respondent does not hold a CPA license in Texas.

- 8. Respondent:** Spirit Financial
Hometown: Austin
Investigation No.: 08-04-17N
Act Violations: 901.451 and 901.453

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent used the term “Accounting” and offered attest services although the respondent does not hold a CPA license in Texas.

- 9. Respondent:** Lamac Bookkeeping
Hometown: San Antonio
Investigation No.: 08-04-29N
Act Violations: 901.451 and 901.453

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent used the term “Accounting” and offered attest services although the respondent does not hold a CPA license in Texas.

- 10. Respondent:** Lone Star Bookkeeping
Hometown: Kaufman
Investigation No.: 06-12-16N
Act Violation: 901.451

The Board ordered that the respondent cease and desist from performing the activities listed in the Agreed Cease and Desist Order until or unless the respondent complies with the Texas Public Accountancy Act.

The respondent performed and offered to perform attest services although the respondent does not hold a CPA license in Texas.

Accounting Degrees Reach Highest Level in 36 Years

More than 64,000 students graduated with bachelor’s or master’s degrees in accounting during the 2006-07 academic year, the highest level in 36 years according to a report from the American Institute of Certified Public Accountants. The total pool of new accounting talent is 19% higher than that found in a survey conducted three years earlier. The gender ratio was 52% female, 48% male. Some of the credit for a renewed interest in accounting has been attributed to Sarbanes-Oxley legislation, which has increased the demand for accountants in business.

ENFORCEMENT ACTIONS

CPE ACTIONS

The certificate of each respondent listed below was not in compliance with the Board's CPE requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the Act. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in noncompliance with the Board's CPE requirements. The respondents were found to be in violation of Section 501.94 of the Board's Rules (mandatory CPE) and Section 523.111 (mandatory CPE reporting), as well as Section 901.411 (CPE) of the Act.

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
Deborah Lynn Brackenridge, Dallas, TX	05/22/2008	James Craig Lattis, Katy, TX	05/22/2008
Robert Bruce Brown, Waco, TX	05/22/2008	Aaron Shelby Lee, Fort Worth, TX	05/22/2008
Carl Eugene Burris, Henderson, TX	05/22/2008	Aaron Scott Lindsey, Houston, TX	05/22/2008
Melvin Moncur Chadwick, Carrollton, TX	05/22/2008	Martha June Malone, Venus, TX	05/22/2008
James Richard Conn, Allen, TX	05/22/2008	John Gresham McBride, Richmond, TX	05/22/2008
Richard Norman Daniel, Tyler, TX	05/22/2008	Mitzi M. Nebhut, Aurora, CO	05/22/2008
Juan Jose Duran, Austin, TX	05/22/2008	Samuel Garfield Nottage, Mountain View, CA	05/22/2008
Cody Mac English, Houston, TX	05/22/2008	Fredericks E. Okun-Gbowa, Houston, TX	05/22/2008
Michael Shaun Gallagher, Houston, TX	05/22/2008	John Scott Perry, Glasgow, United Kingdom	05/22/2008
Raymundo Garcia, Corpus Christi, TX	05/22/2008	Sheila Sherice Price, Austin, TX	05/22/2008
Daniel Wade Goodwin, Dallas, TX	05/22/2008	Gary Lynn Rogers, Houston, TX	05/22/2008
Billy Boyd Greer, IV, Atlanta, GA	05/22/2008	Shelley Bates Rogers, Houston, TX	05/22/2008
Robert Dale Grounds, Richardson, TX	05/22/2008	James Hendley Samuel, Beaumont, TX	05/22/2008
Mustafa Gokhan Gunbulut, Ankara, Turkey	05/22/2008	Evan Patrick Spaulding, Austin, TX	05/22/2008
Don Carl Heckmann, Mesquite, TX	05/22/2008	Brian Edward Taylor, The Woodlands, TX	05/22/2008
Katherine Marie Vincik Hill, Crosby, TX	05/22/2008	John Thomas Turner, Allen, TX	05/22/2008
James Richard Knight, Dallas, TX	05/22/2008	Edward Richard Wallace, Sr., Cypress, TX	05/22/2008
Donna Marie Lanier, Sugar Land, TX	05/22/2008	Sherri Lynn Webb, Houston, TX	05/22/2008

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
Karen Leigh Anderson, Dallas, TX	05/22/2008	Layton Dean Hector, New York, NY	05/22/2008
Charles Eugene Blank, Dallas, TX	05/22/2008	Kelly Lynn Reed Hyten, Austin, TX	05/22/2008
Kenneth Michael Burke, Houston, TX	05/22/2008	Russell Dean Juneau, Fremont, CA	05/22/2008
James Harold Burns, El Paso, TX	05/22/2008	Ramin Karimi, Superior, CO	05/22/2008
Jerry Lee Carroll, Jr., Sugar Land, TX	05/22/2008	Caroline Sook-Fui Lee, Kuala Lumpur, Malaysia	05/22/2008
Marie-Louise Ware Castillo, Tulsa, OK	05/22/2008	Michael Ralph Liguori, Port Orange, FL	05/22/2008
Stacy Renee Christie, Houston, TX	05/22/2008	Kathleen Grimmer Lokay, Houston, TX	05/22/2008
Michelle Espinosa Coulter, San Francisco, CA	05/22/2008	Dean Anthony Martinez, Broomfield, CO	05/22/2008
Roger Lee Dimick, Houston, TX	05/22/2008	George Donald McDonald, Granbury, TX	05/22/2008
Rajal Praful Kumar Dubal, Dallas, TX	05/22/2008	Katherine Louise Meyers, Alpharetta, GA	05/22/2008
Frederick Allen Duncan, Jr., El Paso, TX	05/22/2008	Jennifer Taylor Murray, Santa Maria, CA	05/22/2008
Theresa Ann Durham, Austin, TX	05/22/2008	Kerry Lynn Musick, Brownfield, TX	05/22/2008
Lana Marie Ebanks, Slidell, LA	05/22/2008	Marilyn Ingersoll Newman, Spring, TX	05/22/2008
Dawn Engler-Trautmann, Dallas, TX	05/22/2008	Judy Gayle Pack, Fort Worth, TX	05/22/2008
Kathleen B. Gallagher, Missouri City, TX	05/22/2008	John Ronald Peck, Austin, TX	05/22/2008
Christopher Paul Giermek, Baltimore, MD	05/22/2008	Charles Preston Perilloux, Pasadena, MD	05/22/2008
Robin Trouy Grout, Dallas, TX	05/22/2008	Tracy Lea Pursell, Houston, TX	05/22/2008
Joseph E. Hand, Jr., Chandler, TX	05/22/2008	Robert James Resutek, Dripping Springs, TX	05/22/2008
James Connor Hawkins, Jr., Odessa, TX	05/22/2008	Robert Young Reynolds, Sugar Land, TX	05/22/2008

continued on next page

Swearing-in Ceremony Held May 31 in Austin



Outstanding candidates, at left, are, L-R, Matthew Kerr, Sarah Berel-Harrop, Richard Auter, Megan Light, Lori Eppler, Scott Hortenstine, Melanie Harvat, and Daniel Hausen.



Board members participating in the ceremony were, L-R, Steve Peña, Dorothy Fowler, and Gregory Bailes.



Members of the Austin Society of CPAs who assisted included, L-R, Amy Evens, Diana Sullivan, Jan Keeling, David Crumbaugh, Nancy Foss, Tony Ross, and Carol Boyd.



Above are 50-year honorees, L-R, W. T. Chumney, Philip Donisi, Jeannette Eaton, Walter Holle, Stanley Voelkel, Richard Werner, and Robert Scoggins.

Three-Year Actions / continued

Respondent, Location

Respondent, Location	Board Date
Dee Ann Rogers, Houston, TX	05/22/2008
Michael Barry Roosth, Austin, TX	05/22/2008
Gary Lane Schweers, San Antonio, TX	05/22/2008
Lonnie Alan Snyder, Stockdale, TX	05/22/2008
Todd William Stoner, Houston, TX	05/22/2008
Russell Whitfield Sullivan, Washington, DC	05/22/2008
Lorie Jean Symon, Folsom, CA	05/22/2008
John Robert Taylor, Washington, TX	05/22/2008
Pamela K. Harrison Temple, Cary, NC	05/22/2008
William Ashley Tree, Texas City, TX	05/22/2008
Joseph Morgan Van Horn, San Antonio, TX	05/22/2008
William Hoke Wallace, Everett, WA	05/22/2008
Davis Madeleine Washburn, Wyndmoor, PA	05/22/2008
Jeff C. White, San Antonio, TX	05/22/2008
Julie Renee White, Dallas, TX	05/22/2008
Marsha Jane Murray McCarroll Wilson, Austin, TX	05/22/2008
Kent Marshall Zarbock, Austin, TX	05/22/2008

Please Help Us Identify the Unauthorized Practice of Public Accountancy

To protect the public from the practice of public accountancy by non-licensees, the Public Accountancy Act prohibits the use of the terms "Accounting," "Accountant," "Certified Public Accountant," and "CPA" by individuals or firms not licensed by the Board.

If you suspect that the Act has been violated by unlicensed entities, all you have to do is contact the Board using one of the following methods:

Email:

enforcement@tsbpa.state.tx.us

Mail: TSBPA

Attention: UPPA
333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701

Phone: 512-305-7872

Include as much information as possible to assist us in enforcing the Public Accountancy Act.

Firm Registration /
continued from p. 1

downloading registration forms and instructions from the Board's website, www.tsbpa.state.tx.us. After the forms are returned with the information requested (office locations, names of principals, etc.), the application receives initial approval and the Board sends a second set of forms and worksheets accompanied by a fee statement. Fees are based on the number of offices and the number of Texas CPAs who are shareholders, incorporators, officers, employees, or directors of the firm. Once these forms and fees are received, the Board will issue a firm license, renewable annually.

The breadth of the definition of professional accounting services includes tax preparation and requires CPAs with such engagements to register as a firm. The Public Accountancy Act, Sec. 901.351, also states that using the title CPA, CPA firm, Certified Public Accountants, Certified Public Accounting Firm, or Auditing Firm, or any variation thereof, requires registration with the Board as a CPA firm. To avoid noncompliance, CPAs are strongly advised to register their practices as firms.

**Accountants
Confidential
Assistance
Network**



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

1-866-766-2226

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*.

VOLUNTEERS NEEDED
ACAN needs volunteers across the state. If you are a CPA in recovery and are interested in volunteering, please call 1-866-766-2226.

Sponsored by the TSCPA and Endorsed by the Board

RenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnline

PRSR1 STD
U.S. POSTAGE PAID
PERMIT NO. 834
AUSTIN, TEXAS

Texas State Board of Public Accountancy
333 Guadalupe, Tower 3, Suite 900
Austin, Texas 78701-3900