

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

TSBPA Continues to Adapt as Profession Changes

By David D. Duree, Presiding Officer

It has been my great fortune to have been given the opportunity to serve the people of Texas and my chosen profession as a member of the Texas State Board of Public Accountancy for the past 6 years. As I prepare to leave the Board, I would like to reflect on some of the changes and advances that have come to the profession over the past few years.

SUNSET. In January 2003, the Board was involved in the conclusion of an in-depth analysis of the agency's role and responsibilities before the Texas Sunset Commission. The Legislature subsequently enacted major enhancements to the *Public Accountancy Act*, including amendments that allowed, among other things, the following:

- offering the CPA Examination via computer
- non-CPA ownership of firms
- the reciprocity of individuals with substantially equivalent qualifications
- extension of the agency's self-directed, semi-independent (SDSI) status (further extended in 2007 until 2013), thus enhancing the Board's ability to respond to professional issues and enforcement matters more resourcefully than if we were under the appropriations process.

The extension of our SDSI status was a huge vote of confidence in our ability both to service our licensees and to protect the interests of the people of Texas, as well as to manage ourselves in an efficient and effective manner.

LEGISLATION. Working with and responding to the Legislature are part of the agency's ongoing role. The Board was responsible for a legislatively mandated interim study following passage of Sarbanes-Oxley to determine if there was a need for similar state legislation for private companies and public interest entities.

Recent legislative passage of a "mobility" bill continues to present Texas as a business friendly state. CPAs from other jurisdictions are now welcome to provide services under this practice privilege, subject to the same disciplinary and other requirements that apply to our own licensees. We were one of the first states to be successful in passing this legislation.

Our Legislature also has had the wisdom to limit the use of the terms "accounting," "accounting services," "audit," "audit services," or any derivations thereof, to licensed CPAs in the client practice of public accountancy.



Legislative actions have enhanced the Board's enforcement powers by expanding the Board's subpoena power, authorizing the Board to order emergency suspensions when the public welfare is threatened, raising the maximum penalty in disciplinary cases to \$100,000, allowing the Board to enter into cease and desist orders (which have been utilized widely in dealing with the unauthorized practice of public accountancy), adding restitution to the Board's list of

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Board members David Duree, John Walton, and Joseph Richardson, along with Orville Mills, Jr. (not pictured), will soon complete their terms of service on the Board.

ALSO IN THIS ISSUE

2 CPE Sponsors

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Actions

CPE Sponsors Successfully Completing Review
(since February 2009 *Board Report*)

Sponsor #	Sponsor Name	Date of Next Review	Status
002568	AIG American General	11/01/2010 - 10/31/2011	A
001293	Anadarko Petroleum Corporation	12/01/2010 - 11/30/2011	A
005882	Arlington Association of CPA's	11/01/2010 - 10/31/2011	A
000053	Armstrong Backus & Co., LLP	11/01/2010 - 10/31/2011	A
000192	Association of Government Accountants	11/01/2010 - 10/31/2011	A
007189	Blockbuster, Inc.	12/01/2010 - 11/30/2011	A
007647	CGGVeritas Services	06/01/2009 - 05/31/2010	A
001152	ConocoPhillips	11/30/2010 - 10/31/2011	A
000441	Dallas CPA Society	01/01/2010 - 12/31/2011	A
009065	Deborah Hroch & Associates, L.L.C.	12/01/2010 - 11/30/2011	A
005465	Durbin & Bennett, LLP	12/01/2010 - 11/30/2011	A
009550	Employee and Organizational Development, Texas A & M University	11/01/2010 - 10/31/2011	A
000255	Exxon Mobil Corp - Upstream Business Svcs	12/01/2010 - 11/30/2011	A
003249	Georgia Society of CPAs	12/01/2010 - 11/30/2011	A
004940	GLO CPAs, LLP	11/01/2010 - 10/31/2011	A
009450	Government Finance Officers Assn. of TX.	11/01/2010 - 10/31/2011	A
009255	Growthforce, LLC	12/01/2010 - 11/30/2011	A
001101	Henry & Peters, PC	11/01/2010 - 10/31/2011	A
009369	Hilcorp Energy Company	12/01/2010 - 11/30/2011	A
004279	Hunt Consolidated, Inc.	11/01/2010 - 10/31/2011	E
007142	Information Sys Audit & Control Assoc	11/01/2010 - 10/31/2011	A
000154	Inst of Intl Auditors - Houston Chapter	11/01/2010 - 10/31/2011	A
009156	JPMorgan Asset Management	06/01/2010 - 05/31/2011	A
008236	July Business Services	12/01/2010 - 11/30/2011	A
000373	Long, Chilton, LLP	01/01/2010 - 12/31/2011	E
007726	The Men's Wearhouse, Inc	08/01/2010 - 07/31/2011	A
000109	Middleton, Burns & Davis, PC	11/01/2010 - 10/31/2011	A
005906	Miller Grossbard & Associates, PC	12/01/2010 - 11/30/2011	A
009504	National Instruments Corporation	07/01/2010 - 06/30/2011	A
000038	Oklahoma Society of CPAs	11/01/2010 - 10/31/2011	A
000113	Padgett Stratemann & Co., LLP	11/01/2010 - 10/31/2011	A
009022	Palm Harbor Homes	10/31/2010 - 09/30/2011	E
008426	Pedernales Electric Cooperative, Inc.	12/01/2010 - 11/30/2011	A
001232	Philip Vogel & Co., P.C.	11/01/2010 - 10/31/2011	A
009552	Preservation Financial, LLC	12/01/2010 - 11/30/2011	A
008623	Reliant Energy, Inc.	12/01/2010 - 11/30/2011	A
009553	Rent A Center, Inc.	12/01/2010 - 11/30/2011	A
008841	Ridout, Barrett & Co., PC	01/01/2010 - 12/31/2011	A
001208	Roloff Hnatek and Company LLP	11/01/2010 - 10/31/2011	A
000266	San Antonio CPA/CPE Foundation - TSCPA	12/01/2010 - 11/30/2011	A
008219	Scott M Hill & Company	11/01/2010 - 10/31/2011	A
000131	Southern & Western Accounting Group, Inc.	11/01/2010 - 10/31/2011	A
000134	Texas State Auditor's Office	11/01/2010 - 10/31/2011	A
008594	Stone and Associates, LLP	11/01/2010 - 10/31/2011	A
008614	Texas Association of CPA's	11/01/2010 - 10/31/2011	A
009428	Texas Bursars for Universities and Colleges	09/01/2010 - 08/31/2011	A
007129	Texas Electric Cooperatives	11/01/2010 - 10/31/2011	A
000300	Texas Instruments Incorporated	12/01/2010 - 11/30/2011	A
002554	Texas Municipal League	11/01/2010 - 10/31/2011	A
009549	The Hall Group, CPAs	11/01/2010 - 10/31/2011	A
007162	Towery & Associates	12/01/2010 - 11/30/2011	A
000265	Tx Society of CPAs - Aus. Chapter CPE Fdn.	12/01/2010 - 11/30/2011	A
002566	Urban, Thielemann, Oltmann & Co., LLP	11/01/2010 - 10/31/2011	A
007831	Web CPE, Inc.	12/01/2010 - 11/30/2011	A

Registration Status: A = Currently active E = Currently expired

CPE Update

TSBPA routinely reviews all license renewals for the names of the courses, sponsor IDs, number of hours, and method by which the course was taken. It is currently conducting a more detailed audit of selected license holders. Those individuals are required to produce certificates of completion for each course claimed. **Completion certificates must be retained for three years.**

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sanctions in disciplinary cases, and making it easier to share criminal information on licensees and exam candidates with other licensing and law enforcement agencies.

ENFORCEMENT. With legislative protection of “reserved terms,” the Board has re-activated its Constructive Enforcement Committee to actively seek out individuals and entities violating this statute so that the public is not misled when hiring accounting services. A recent training session has created a statewide network of CPAs who can serve as “eyes and ears” for the Board in alerting us to the unauthorized practice of public accountancy.

Another advantage that has come from our SDSI status is the Board’s ability to prosecute and sanction CPAs who have compromised the public trust. This flexibility allowed the Board to pursue the Arthur Anderson and Enron accountants to the full extent of the law so that they could do no further damage to the public or to the image of our profession.

Furthermore, by developing oversight programs in continuing professional education and peer review, the Board has taken steps to prevent future enforcement matters through licensees’ greater understanding of the statutes and rules that govern the profession.

Under the operational flexibility of SDSI, we have been able to enhance greatly our effort to ensure quality continuing professional education (CPE) for Texas licensees by building what has become a highly successful Sponsor Review Program (SRP). The SRP systematically reviews CPE courses offered to Texas licensees.

By working to enhance CPE offerings and by increasing ethics training requirements for Texas licensees, we are actually realizing the hoped-for proportional decrease in enforcement-related activity.



Carlos Johnson of Oklahoma, NASBA regional director for the southern region, paid an official visit to the Texas Board in March.

The Peer Review effort has also been enhanced by stricter enforcement of peer review standards.

RULES REVIEW. Every four years, the Board conducts a statutorily required review of our rules and regulations for consistency and clarity. The process, which includes constructive input from interested parties outside the Board, provides greater understanding of the rules for the Texas CPAs who must abide by them. The use of interpretive comments in certain rules further clarifies the CPA’s responsibilities to the public, clients, or employers, and to the profession.

TECHNOLOGY. We continue our strong commitment to technological enhancements such as those that have enabled candidates and licensees to file applications and license renewals online through the use of the TexasOnlinePay system and to report and track CPE throughout the year. By gathering email addresses of candidates and licensees on a voluntary basis, we plan to transmit the *Board Report* directly to you electronically and to provide important information, news, trends, and enforcement concerns to you in real time.

NATIONAL/INTERNATIONAL LEADERSHIP. I would be remiss if I did not mention to you the outstanding position the Texas Board holds on the national and international stages through the progressive leadership and involvement of our officers and our Executive Director Bill Treacy. Texas continues to be a leader on national issues through membership and participation in the National Association of State Boards of Accountancy (NASBA). Our former presiding officer, Billy Atkinson, is vice chair and chairman-elect of NASBA, Dorothy Fowler serves on the NASBA Nominating

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Changes Made to Terminology Used in Peer Reviews

When your firm has its next peer review, you will find that the terminology used has changed to match those used by the AICPA rating system: Pass, Pass with Deficiencies, or Fail.

The Board’s Peer Review Committee recommends that CPAs who perform auditing and attest engagements take 20 of their required 40 hours of CPE in this subject area to enhance their professional competence in that area.

Chapter 527 (*Peer Review*) of the *Board Rules* requires every firm licensed or registered with the Board that performs any attest service or accounting and/or auditing engagement, including audits, reviews, compilations, forecasts, projections, or special reports (as defined in §901.002 of the *Public Accountancy Act*) to have a peer review.

<i>If your firm meets the criteria for peer review, you have . . .</i>	
1 year	From the date of your firm’s initial licensing to enroll in the peer review program of an approved sponsoring organization.
30 days	From the date that your sponsoring organization assigns your firm a review due date to notify the Board of the date you’ve been assigned.
<i>If your firm has been exempt from peer review, but has started providing services that require the firm to participate in the peer review program, you have . . .</i>	
30 days	From the date these services are first provided to report to the Board that your firm has begun accepting such engagements.
12 months	From the date these services are first provided to report your enrollment information to the Board.
18 months	From the date these services are first provided to have a review.
20 days	To notify the Board if your firm has been granted an extension by the sponsoring organization.

ACTIONS TAKEN BY THE BOARD

MARCH 26, 2009

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. **Investigation No.:** 08-09-05L
Hometown: Houston
Respondent: Patrick Aneji
Certificate No.: 045226
Rule Violations: 501.90(7) and 501.91
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby respondent's individual license was suspended for two years; however, this suspension was stayed, and respondent was placed on probation for two years under the following conditions: Respondent was required to pay an administrative penalty of \$1,000 and \$398.04 in administrative costs within 30 days of the date the Board ratified the order; respondent must submit quarterly reports to the Board that include his continued compliance with the terms of the ACO, the nature of his practice, the completion of his continuing professional education, and any criminal arrests.

On June 22, 2006, respondent was indefinitely suspended from practice before the Internal Revenue Service.

2. **Investigation No.:** 08-12-01L
Hometown: Lumberton
Respondent: Wayne Dempsey Conner
Certificate No.: 014704
Rule Violations: 501.90 and 501.90(4)
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, respondent was required to pay \$398.68 in administrative costs within 30 days of the date the Board ratified the order.

Respondent pleaded guilty to a violation of 31 U.S.C. 5234(2)(3), structuring financial transactions, a felony offense.

3. **Investigation No.:** 08-08-02L
Hometown: Longview
Respondent: Carmela Davis
Certificate No.: 029568
Rule Violations: 501.76 and 501.90(11)
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby respondent was reprimanded and ordered to pay an administrative penalty of \$2,000 and \$416.12 in administrative costs within 30 days of the date the Board ratified the order.

Respondent failed to provide a copy of a client's 2007 tax return and failed to respond to the client's inquiries in a timely manner.

4. **Investigation No.:** 09-02-11L
Hometown: Scarsdale, NY
Respondent: Harvey Glick
Firm License No.: T09512
Rule Violations: 501.90 and 501.90(2)
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's firm license was revoked. In addition, respondent was required to pay an administrative penalty of \$5,000 and \$398.04 in administrative costs within 30 days of the date the Board ratified the order.

Respondent forged temporary practice permit identification number TP0659-01 for the period April 6, 2006, through March 31, 2007. In addition, respondent forged temporary practice permit identification number TP0659-01 for the period April 6, 2007, through March 31, 2008.

5. **Investigation No.:** 08-07-06L
Hometown: Lockhart
Respondent: James Paul Jacobs III
Certificate No.: 051642
Rule Violations: 501.80, 501.90, 501.90(5), and 501.90(12)
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's license was revoked. In addition, respondent was required to pay \$946.68 in administrative costs within 30 days of the date the Board ratified the order.

On October 12, 2002, respondent pleaded guilty to reckless driving, a misdemeanor offense. On October 1, 2007, respondent pleaded no contest to public intoxication, a misdemeanor offense. On April 3, 2008, respondent was arrested for driving while intoxicated 2nd, a misdemeanor offense. On January 19, 2009, respondent was arrested for driving while intoxicated 3rd, a misdemeanor offense. In a telephone conference on February 10, 2009, respondent made intentional false statements to Board staff. Respondent practiced public accountancy with a delinquent, expired individual license.

6. **Investigation No.:** 07-07-06L
Hometown: Houston
Respondent: John Howard Somerville
Certificate No.: 071715
Rule Violation: 501.90(5)
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's certificate was revoked for two (2) years; however, this revocation was stayed, and respondent was placed on probation for two (2) years under the following conditions: Respondent was required to pay \$949.94 in administrative costs

within 30 days of the date the Board ratified the order and must make quarterly reports to the Board in compliance with the ACO.

Respondent was arrested for DWI 3rd or more. As a result, respondent was convicted of DWI, a class A misdemeanor offense.

- 7. Investigation No.:** 08-07-07L
Hometown: Fort Worth
Respondent: Christopher Springer
Certificate No.: 083947
Rule Violations: 501.90(5) and 501.93
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's individual license was revoked for two years; however, this revocation was stayed, and respondent was placed on probation for two years. In addition, respondent was required to pay an administrative penalty of \$1,000 and \$408.39 in administrative costs within 30 days of the date the Board ratified the order and must submit quarterly reports to the Board that include his continued compliance with the terms of the ACO, the nature of his practice, the completion of his continuing professional education, and any criminal arrest.

On February 24, 1993, respondent was convicted of driving while intoxicated (DWI) a misdemeanor offense. On March 27, 2000, respondent was convicted of DWI 2nd, a misdemeanor offense. On June 28, 2007, respondent was placed on deferred adjudication for public intoxication, a misdemeanor offense. Respondent failed to respond to a Board communication dated October 8, 2008. A complaint was filed against respondent on July 9, 2008, and respondent was provided with the opportunity to respond to the complaint and to show compliance with the law.

- 8. Investigation No.:** 08-09-09L
Hometown: Frisco
Respondent: Michael Tydlaska
Certificate No.: 069219
Rule Violations: 501.90 and 501.90(5)
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's license was revoked for two (2) years; however, this revocation was stayed and respondent was placed on probation for two (2) years under the following conditions: Respondent was required to pay an administrative penalty of \$2,000 and \$405.21 in administrative costs within 30 days of the date the Board ratified the order; respondent must submit quarterly reports to the Board which include his continued compliance with the terms of the ACO, the nature of his practice, the completion of his continuing professional education, and any criminal arrests.

On July 10, 2008, respondent pleaded guilty to driving while intoxicated, a class B misdemeanor.

- 9. Investigation No.:** 09-01-01L
Hometown: Midland
Respondent: Mark A. Walker

- Certificate No.:** 065841
Rule Violations: 501.90 and 501.90(9)
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, respondent was ordered to pay \$451.32 in administrative costs within 30 days of the date the Board ratified the order.

Respondent embezzled \$330,182.74 from respondent's employer.

- 10. Investigation No.:** 09-02-02L
Hometown: San Diego, CA
Respondent: Daniel David Warren
Certificate No.: 039494
Rule Violations: 501.90, 501.90(9), and 501.91
Act Violations: 901.502(6) and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent would surrender his license in lieu of further disciplinary proceedings. In addition, respondent was assessed \$637.80 in administrative costs.

Respondent filed for bankruptcy under Chapter 7 with the U.S. Bankruptcy Court for the District of Utah on April 22, 2004, Case No. 04-26507, styled *In re Warren*. Respondent's creditors subsequently brought Adversary Proceeding Number 04-2671 in the case claiming that respondent had defrauded his creditors, and therefore, should be denied a discharge under 11 U.S.C. §§ 727(a)(2)(A) and (4)(A). After a two-day trial, a U.S. Bankruptcy Judge agreed with respondent's creditors and ordered that respondent's discharge be denied. Mathai v. Warren (*In re Warren*), Judgment and Memorandum Decision (Bankr. Op.) (Bankr. D. Utah March 28, 2005). The federal bankruptcy court's decision denying respondent a discharge subsequently was affirmed by both the U.S. Bankruptcy Appellate Panel of the Tenth Circuit in *In re Warren*, 350 B.R. 628 (B.A.P. 10th Cir. 2006) and the U.S. Court of Appeals for the Tenth Circuit in Mathai v. Warren (*In re Warren*), ___F.3d ___, No. 06-4278 (10th Cir. Jan. 7, 2009). Further, respondent failed to report the unappealable adverse finding to the Board within 30 days of the event.

- 11. Investigation No.:** 08-09-08L
Hometown: Dallas
Respondent: Derek Wirgau
Certificate No.: 071076
Rule Violations: 501.90, 501.90(4), 501.91, and 501.93
Act Violations: 901.502(6), 901.502(10), and 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, respondent was ordered to pay \$397.92 in administrative costs within 30 days of the date the Board ratified the order.

ENFORCEMENT ACTIONS

Respondent pleaded guilty to one count of uttering and possessing a forged security of an organization, a felony offense. In addition, respondent failed to report the conviction within 30 days of the event and failed to respond to a Board communication.

the opportunity to respond to the complaint and show compliance with the law.

TECHNICAL STANDARDS REVIEW I COMMITTEE

1. **Investigation Nos.:** 07-10-06L & 07-10-07L
Hometown: Houston
Respondents: Larry William Mosley and
 Larry William Mosley, CPA
Certificate Nos.: 035839 and T00589
Rule Violations: 501.60 and 501.74
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order whereby respondent and respondent's firm were reprimanded and their licenses subject to a scope limitation. Respondent must obtain a preissuance reviewer who is preapproved by the chair of the Technical Standards Review I Committee (the Committee) to review all audit work until an application for removal of the scope limitation is accepted by the Committee and ratified by the Board. Respondent was ordered to pay \$1,590.12 in administrative costs within 30 days of the date of the Board order. Respondent also must provide semiannual reports to the Board detailing the audit work reviewed and the reviewer's evaluation. Further, respondent shall comply fully with all of the terms and conditions imposed by the Board, shall cooperate fully with Board representatives monitoring and investigating respondent's compliance with all terms and conditions, and shall comply with all state and federal laws pertaining to the practice of public accountancy.

Respondent's firm issued financial statements that did not adequately support the representations made in the audit report and the supporting work papers did not comply with Generally Accepted Government Auditing Standards. Respondent was the resident manager of the firm on the date the aforementioned audit report was issued. On October 15, 2007, a complaint was filed against respondent and respondent's firm. Respondent was provided with

B. AGREED CEASE AND DESIST ORDERS

The Board voted to accept the following two Agreed Cease and Desist Orders offered by non-licensees in settlement of their admitted violation of the unlicensed practice of public accountancy provisions of the *Public Accountancy Act*.

1. **Investigation No.:** 08-10-25N
Hometown: San Antonio
Respondent: By All Accounts
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby respondent will cease and desist from providing attest services and using reserved terms until or unless respondent complies with the registration and licensing provisions of the *Act* and until or unless respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent offered to perform an audit although respondent does not hold a license in Texas.

2. **Investigation No.:** 09-02-03N
Hometown: San Augustine
Respondent: Robin Dawson
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby respondent will cease and desist from providing attest services and using reserved terms until or unless respondent complies with the registration and licensing provisions of the *Act* and until or unless respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation and performed a compilation although respondent is not licensed in Texas.

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 a period of three years or until the respondent complies with the licensing requirements of the *Public Accountancy Act*, whichever is earlier. 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
Irene Smith Alesce, Baton Rouge, LA	03/26/2009	Michael Philip Craig, Friendswood, TX	03/26/2009
David August Armour, Dallas, TX	03/26/2009	Alison Ann Davidson, Las Vegas, NV	03/26/2009
Robert Michael Barela, Houston, TX	03/26/2009	Alan Mark Feinsilber, Houston, TX	03/26/2009
Richard Alan Barnes, Houston, TX	03/26/2009	Joe Neal Florey, Brownwood, TX	03/26/2009
Freda Sessoms Wilkerson Bass, Houston, TX	03/26/2009	Anna Marie Goss, Houston, TX	03/26/2009
Ho Shan Chan, Vancouver, Canada	03/26/2009	Thomas Arrel Harrelson, Jr., Simi Valley, CA	03/26/2009

ENFORCEMENT ACTIONS

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
Patrick Nathan Hill, Katy, TX	03/26/2009	Richard Michael Nilles, Sugar Land, TX	03/26/2009
Deborah Lynn Rutan Huff, Houston, TX	03/26/2009	Stewart Eisen Rosenthal, Houston, TX	03/26/2009
Georgia Maria Jacobus, Garland, TX	03/26/2009	Eric Jay Rue, Carrollton, TX	03/26/2009
Jennifer Lee Johnson, Houston, TX	03/26/2009	Gary Lee Shell, The Woodlands, TX	03/26/2009
Theresa Louise Jones, Spring, TX	03/26/2009	Garry Lynn Tischler, Grapevine, TX	03/26/2009
Donna Lynn Kilgo, McKinney, TX	03/26/2009	David Logan Whatley, Bullard, TX	03/26/2009
William James Kluge, Jr., Azle, TX	03/26/2009	Hector Adrian Willars, Cypress, TX	03/26/2009
Thomas Murray Marsh, San Antonio, TX	03/26/2009	Toni Wilson, Katy, TX	03/26/2009
Kathleen Sue McAllister, Houston, TX	03/26/2009	Carrie Marie Yargas, The Woodlands, TX	03/26/2009
Maria Del Consuelo Navar, El Paso, TX	03/26/2009	Orlando M. Zapata, Austin, TX	03/26/2009

THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated *Sections 901.502(4) and 901.502(11)* of the *Public Accountancy Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and penalties and by otherwise coming into compliance with the *Act*.

Respondent, Location / Country	Board Date	Respondent, Location / Country	Board Date
Maribess Armstrong, Washington, DC	03/26/2009	Kelly Rae Russell, Medford, OK	03/26/2009
Christy O'Kelley Atkinson, Annapolis, MD	03/26/2009	Kee Chan Sin, Philadelphia, PA	03/26/2009
Theresa Ann Bronold, Plano, TX	03/26/2009	Ronald John Sumcizk, Grapevine, TX	03/26/2009
Gae Lyn Busch-Petersen, Round Rock, TX	03/26/2009	Samuel Franklin Sylvester, San Antonio, TX	03/26/2009
Richard A. Chichakli, Richardson, TX	03/26/2009	Michael Robert Wemert, Orlando, FL	03/26/2009
Charles Edwin Closmann, Jacksonville, FL	03/26/2009	Carrie Lynne Wilkin, Austin, TX	03/26/2009
Beatrice Denise Davis, Moorpark, CA	03/26/2009	Bruce Lambert Wilkinson, II, Encinitas, CA	03/26/2009
Arlene Dianne Diaz, Luling, LA	03/26/2009	Berkley Wray, Blackfoot, ID	03/26/2009
George Doherty, Seattle, WA	03/26/2009	Cheryl Denise Pitts Zobal, Flower Mound, TX	03/26/2009
George Edward Donohoe, Allen, TX	03/26/2009		
Louis Clarence Doody, Jr., Covington, LA	03/26/2009		
David Duncan, Hobbs, NM	03/26/2009		
Ryan Kemp Edwards, Overland Park, KS	03/26/2009		
Benjamin Piers Elstob, Austin, TX	03/26/2009		
Lisa Jay Estes, Austin, TX	03/26/2009		
Henry Thomas Fair, Jr., Sarasota, FL	03/26/2009		
Everett Shelby Gibbs, Kingwood, TX	03/26/2009		
Mary Jane Gibson, Chicago, IL	03/26/2009		
Joselita D. Goldberg, Houston, TX	03/26/2009		
Philip James Grove, Chicago, IL	03/26/2009		
Raymond F. Hagen, Flower Mound, TX	03/26/2009		
Richard Steven Hamner, Sugar Land, TX	03/26/2009		
John Norman Holladay, Plano, TX	03/26/2009		
Claudette J. Judd, Grapevine, TX	03/26/2009		
Robbi Janell Yazel Kelly, Dallas, TX	03/26/2009		
Jerald Francis King, Houston, TX	03/26/2009		
Clyde Allen Langley, Bethesda, MD	03/26/2009		
Michael Page Lau, Boulder, CO	03/26/2009		
Robin E. Long, Dallas, TX	03/26/2009		
Gina Ulbricht Manalac, Houston, TX	03/26/2009		
Deborah Lynn Pattillo, Bastrop, TX	03/26/2009		
Janice Faye Green Robertson, Gallatin, TN	03/26/2009		
Jeffrey Dwayne Robertson, Corinth, TX	03/26/2009		
James Lon Rogers, San Antonio, TX	03/26/2009		
Robert Michael Rohweder, The Woodlands, TX	03/26/2009		

TSBPA Continues to Adapt / continued from page 3

Committee, and Bill Treacy chairs the International Qualifications Appraisal Board. Board member David King serves on NASBA's Examination Review Board, former TSBPA Presiding Officer Melanie Thompson chairs the Education Committee, and Board member Dr. James Flagg serves on AICPA's Board of Examiners. I have served on the Administrative and Finance Committee, as well as the Enforcement Practices Committee.

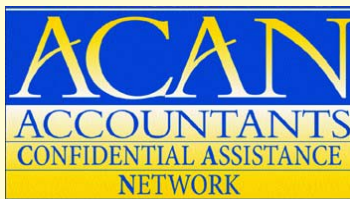
Throughout my travels around the country to various conferences, I have come to appreciate the extent to which the other 54 licensing jurisdictions look to Texas to lead on issues ranging from enhanced educational requirements for CPA candidates and licensees to promoting on-going ethics training for CPAs.

Under the leadership of Bill Treacy, the Board and agency staff continue to provide new and better ways of fulfilling our legislative mandate to "protect the public interest." We also work hard to serve the best interests of Texas licensees, and, I believe, we have done a good job in that area as well. It has been a privilege and an honor to serve on the Texas Board.

More Online Options Available for Licensees

Individual licensees can now manage all phases of the annual license renewal process through *Online Services* on the Board's website (www.tsbpa.state.tx.us).

- Report CPE courses throughout the year; track your CPE requirement.
- Complete your Annual License Renewal. (If all requirements are met, your license will be issued the next business day.)
- View a list of reasons your license has not been issued. (As an example, you may need to report more CPE hours to complete your renewal.)
- Submit additions and corrections to your annual license renewal. (This is a new option. Once all requirements are met, your license will be issued the next business day.)
- Submit your email address to receive immediate notification of important information.



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

VOLUNTEERS NEEDED

ACAN needs volunteers across the state. If you are a CPA in recovery and interested in volunteering, please call 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*.

Administered by the TSCPA and Funded in Part by the Board

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