

# TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

## Enforcement Program Benefits Everyone

The Enforcement procedures and policies of the Texas State Board of Public Accountancy (TSBPA) have evolved over the past 95 years to an efficient program that protects not only the public, but the CPA as well. The Public Accountancy Act of 1915, which established a five-member Board to examine and certify accountants, also expressly forbade the Board from preventing “any person from being employed as an accountant in this State in either public or private practice....” Over the next 30 years, the Board, given no formal authority to make and enforce rules of professional conduct, did investigate claims of unprofessional conduct in order to protect the integrity of the certificates it granted. The first code of ethics for Texas CPAs was adopted in 1929 by the Texas Society of CPAs, but it was non-binding and sanctions were limited to expulsion from the Society.

As the state’s business and commerce grew in complexity, so did the demand for increasing education and experience requirements to establish a higher level of professionalism. The Public Accountancy Act of 1945 answered that demand by giving the Board statutory authority to make and enforce rules of professional conduct, strengthen education and experience requirements, limit public practice to those holding Board licenses, and allow non-certified public accountants to register on a one-time basis. After a required vote of license holders, a set of Rules of Professional Conduct went into effect on September 1, 1946. Amendments adopted in 1961 strengthened the Board’s position by granting subpoena powers and streamlining the procedures for pursuing cases of alleged unauthorized practice. As the caseload grew and the enforcement process became more formalized, Board members realized that they could no longer investigate charges and sit in judgment of their fellow CPAs, and they created committees to hear arguments, review case materials and make recommendations for action to the Board. Subsequently, advisory members were added to committees to ensure that the wider interests were represented.

Today, complaints are heard by one of three committees whose members are appointed by the Board’s presiding officer: Technical Standards Review (TSR) I and II, which hear cases alleging *continued on p. 11*

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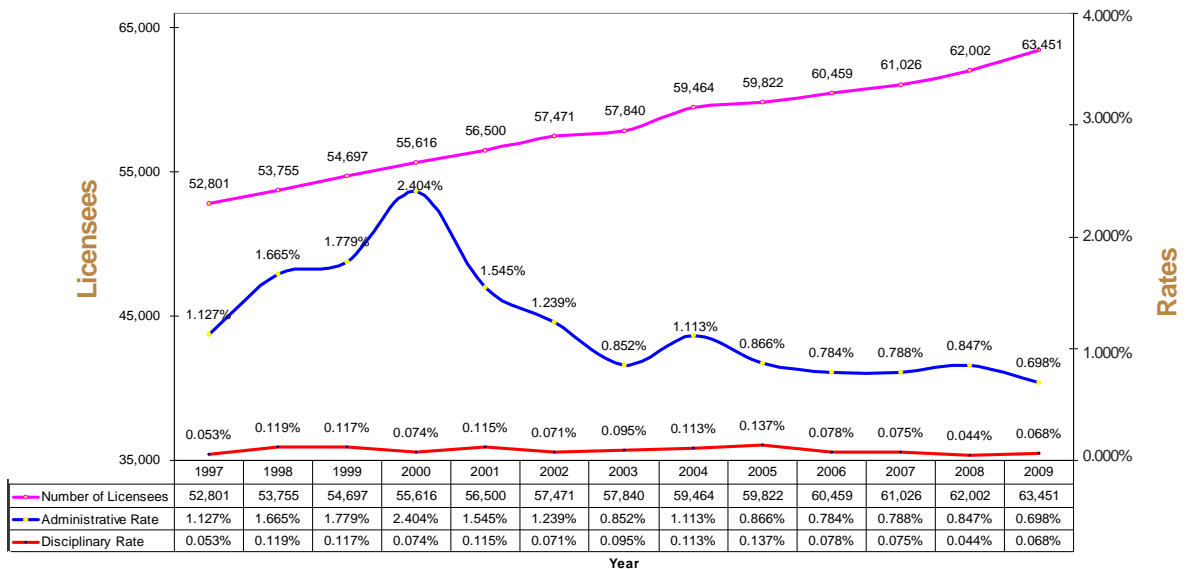


Figure 1. Disciplinary and Administrative Rates for Actual Violations. Disciplinary actions represent violations of statutes and Board rules other than administrative violations for license and CPE violations.

## CPE Sponsors Successfully Completing Review

(since November 2009 *Board Report*)

Sponsor #	Sponsor Name	Date of Next Review	Status
002912	I.L. "Lonnie" Morris, CPA & Company	06/01/2011-05/31/2012	A
009606	Fort Worth-Tarrant Sunbelt, Inc.	06/01/2011-05/31/2012	A
000840	UHY Advisors TX, LLC	06/01/2011-05/31/2012	A
009313	Forensic CPA Society, Inc.	05/01/2011-04/30/2012	A
006926	BCS Prosoft	07/01/2011-06/30/2012	A
000909	Briggs & Veselka Co.	07/01/2011-06/30/2012	A
007921	Keller & I Associates, CPA	07/01/2011-06/30/2012	A
004535	Dell, Inc.	06/01/2011-05/31/2012	A
000875	Brown, Graham & Co., PC	07/01/2011-06/30/2012	A
009597	Enterprise Products	05/01/2011-04/30/2012	A
003072	Hess Corporation	08/01/2011-07/31/2012	A
004178	Texas Association of Business	08/01/2011-07/31/2012	A
001610	Pepsico's Finance University	06/01/2011-05/31/2012	A
007931	Professionals Publishing Group, Inc.	07/01/2011-06/30/2012	A
007411	Christus Health	08/01/2011-07/31/2012	A
006325	Akin, Doherty, Klein & Feuge, PC	11/01/2011-10/31/2012	A
008172	AGC of Texas	08/01/2011-07/31/2012	A
009187	Cole & Reed, PC	08/01/2011-07/31/2012	A
005185	Air Liquide USA, LLC	06/01/2011-05/31/2012	A
000885	Spectra Energy	07/01/2011-06/30/2012	A
009622	Karlins & Ramey, LLC	08/01/2011-07/31/2012	A
008984	Price Kubecka, PLLC	08/01/2011-07/31/2012	A
008915	South Texas Chapter, ISSA	04/01/2011-03/31/2012	A
007716	Center for Public Management	08/01/2011-07/31/2012	A
001572	Fox, Byrd & Company, PC	05/01/2011-04/30/2012	A
002384	Bolinger, Segars, Gilbert & Moss, LLP	09/01/2011-08/31/2012	A
001013	Houston Estate and Financial Forum	09/01/2011-08/31/2012	A
009512	Robert Belt, CPA	08/01/2011-07/31/2012	A
009613	Meredith & Associates	07/01/2011-06/30/2012	A
009617	Federated Services Company	07/01/2011-06/30/2012	A
009618	Adaptive Planning	07/01/2011-06/30/2012	A
004813	Chapman, Hext & Co., PC	09/01/2011-08/31/2012	A
001670	College of the Mainland	07/01/2011-06/30/2012	E
009615	PFM Asset Management, LLC	07/01/2011-06/30/2012	E
009608	Frontier Drilling USA	06/01/2011-05/31/2012	E
008769	Houston Museum of Natural Science	09/01/2011-08/31/2012	A
006207	Dallas Regional Chamber	09/01/2011-08/31/2012	A
004763	Texas Organization of Rural & Community Hosp	09/01/2011-08/31/2012	A
008373	BMC Software, Inc.	09/01/2011-08/31/2012	A
008778	Kinder Morgan Energy Partners, LP	09/01/2011-08/31/2012	A
009628	Cooper US, Inc.	09/01/2011-08/31/2012	E
003845	Keydabra Software Shortcuts	01/01/2012-12/31/2013	A
007963	McKesson Corp	09/01/2011-08/31/2012	A
003193	Metropex Practice Management Group	10/01/2011-09/30/2012	A
009210	Calvetti, Ferguson & Wagner, PC	09/01/2011-08/31/2012	A
000093	Centerpoint Energy	11/01/2011-10/31/2012	A
009631	Texas Skyward User Group	09/01/2011-08/31/2012	A
008799	Inter Rel Consulting	10/01/2011-09/30/2012	A
007732	Petroleum Geo-Services (PGS)	10/01/2011-09/30/2012	E
005791	Pulliam & Cable, PC	10/01/2011-09/30/2012	A
009625	Chubb Personal Insurance	08/01/2011-07/31/2012	A
009633	Opportune LLP	09/01/2011-08/31/2012	A
006244	American Center for Continuing Professional Ed	10/01/2011-09/30/2012	A
000062	Center for Professional Development- Texas Tech	11/01/2011-10/31/2012	A
009614	Memory Technologies Institute	07/01/2011-06/30/2012	A
004833	Brehm, Havel & Co., LLP	11/01/2011-10/31/2012	A
009638	Camden Property Trust	10/01/2011-09/30/2012	A
001817	West Professional Development DBA Federal Publications Seminars & West Legal Ed	10/01/2011-09/30/2012	A

Registration Status: A = Currently active E = Currently expired

**Texas CPAs should check the Board website, [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us), for qualified CPE providers before enrolling in a CPE course.**

## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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**ACTIONS TAKEN BY THE BOARD**  
**NOVEMBER 19, 2009**

**A. AGREED CONSENT ORDERS**

**BEHAVIORAL ENFORCEMENT COMMITTEE**

1. Investigation No.: 09-07-14L  
 Respondent: Lovett Leslie Ledger Jr.  
 Hometown: Lorena  
 Certificate No.: 059343  
 Rules Violation: 501.90(4)  
 Act Violations: 901.502(6), 901.502(10), 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 \$195.36 in administrative costs within 30 days of the date the Board ratified the order.

On July 8, 2009, Respondent pleaded no contest to cruelty to animals, a state jail felony.

2. Investigation No.: 09-09-19L  
 Respondent: Clinton Wayne Putman  
 Hometown: Denison  
 Certificate No.: 086290  
 Rules Violations: 501.80, 501.90(4), 501.91  
 Act Violations: 901.502(6), 901.502(10), 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 \$213.12 in administrative costs within 30 days of the date the Board ratified the Board Order.

On December 4, 2008, Respondent was convicted of two counts of possession of a controlled substance, PG1<1G, in a drug-free zone, a third-degree felony offense. Respondent failed to report this conviction within 30 days of the event. Further, Respondent practiced public accountancy with a delinquent, expired license.

3. Investigation No.: 06-03-08L  
 Respondent: Kimball Ramey  
 Hometown: Dallas  
 Certificate No.: 030334  
 Firm License No.: C05431  
 Rules Violation: 501.83  
 Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order whereby Respondent was reprimanded. In addition, Respondent was required to pay \$920.57 in administrative costs within 30 days of the date the Board ratified the Board Order and \$1,000 in administrative penalties within 60 days of the ratification of the Board Order.

Respondent held himself out to the public as a firm of accountants when he was a sole proprietor.

4. Investigation No.: 09-05-09L  
 Respondent: John Edward Turner

Hometown: Houston  
 Certificate No.: 025828  
 Firm License No.: C04784  
 Rules Violations: 501.80, 501.81, 527.4  
 Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent was required to pay an administrative penalty of \$11,000 plus \$451.32 in administrative costs within 30 days of the date the Board ratified the Board Order.

Respondent practiced public accountancy with a delinquent, expired license for approximately two years, practiced public accountancy in an unregistered entity, and failed to participate in the Board's peer review program for approximately two years.

**TECHNICAL STANDARDS REVIEW I COMMITTEE**

Investigation Nos.: 08-03-13L & 08-05-03L  
 Respondents: Michael Shebay and Andrew Shebay & Co., PLLC  
 Hometown: Houston  
 Certificate No.: 016345  
 Firm License No.: C04350  
 Rules Violation: 527.4  
 Act Violation: 901.502(12)

Respondent Shebay entered into an Agreed Consent Order with the Board on behalf of himself and Respondent firm whereby Respondent Shebay and Respondent firm were reprimanded. In addition, Respondent Shebay was required to pay \$200 in administrative costs within 30 days of the date the Board ratified the Board Order.

Respondent firm did not begin a peer review within three years of the previous review's due date. The previous review's due date was September 30, 2003.

**TECHNICAL STANDARDS REVIEW II COMMITTEE**

Investigation No: 09-03-07L  
 Respondent: Eric Duane Boyt  
 Hometown: Midland  
 License No.: 066929  
 Rules Violations: 501.12 (now 501.73), 501.41(9) [now 501.90(9)], 501.41(13) [now 501.90(12)]  
 Act Violations: 901.502(6) & 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent involuntarily surrendered his certificate. In addition, Respondent must pay \$10,000 in administrative penalties in nine installments, with the first installment of \$2,000 due within thirty (30) days of the date the Board ratified the Agreed Consent Order and each subsequent installment of \$1,000 due every 30 days thereafter.

In December 1999, Respondent was employed as an accountant by Enron Corp. As part of Respondent's duties, he determined the accounting consequences of pending

transactions in which Enron was involved. One of those transactions was Enron's proposed sale of barges located off the coast of Nigeria to Merrill Lynch. Although Respondent learned that Enron had promised Merrill Lynch that Enron would buy back the barges if Merrill Lynch could not find a buyer within six months, a promise that would jeopardize the accounting and eliminate the gain, Respondent was involved in removing all references to that promise in order to obtain the approval of the transaction by Arthur Andersen. In addition, he signed off on the deal-approval sheet (DASH) for this transaction as required by the risk assessment division in Enron and was prepared to lie about the true nature of the transaction.

**B. AGREED CEASE AND DESIST ORDERS**

1. Investigation No.: 08-10-13N  
 Respondents: Javier 'Jay' Reyes and V. Rene Reyes Accountants  
 Hometown: El Paso  
 Act Violations: 901.451, 901.452, 901.453

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms until or unless Respondents comply with the registration and licensing provisions of the Act, and until or unless Respondents obtain a license to practice public accountancy.

Respondents used the titles "public accountant" and "accountant" and performed a review although Respondents do not hold licenses in Texas.

2. Investigation No.: 09-03-74N  
 Respondent: CPA Solutions  
 Hometown: Plano  
 Act Violations: 901.451, 901.453

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.

Respondent used the CPA designation and the term "accounting" although Respondent is not licensed in Texas.

3. Investigation No.: 09-04-09N  
 Respondent: Peter N. Nwaogu  
 Hometown: Allen  
 Act Violations: 901.451, 901.453

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.

Respondent used the titles of "Certified Public Accountant" and "CPA" and the terms "accounting" and "audit" although Respondent is not licensed in Texas.

4. Investigation No.: 09-06-25N  
 Respondent: Sheridan C. Ernstmeyer

- Hometown: Austin  
 Act Violations: 901.451, 901.453

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.

Respondent used the titles of "Certified Public Accountant" and "CPA" and the term "accounting" although Respondent is not licensed in Texas.

5. Investigation No.: 09-07-20N  
 Respondent: Lisa B. Earls  
 Hometown: Albany, OR  
 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.

Respondent used the CPA designation and prepared a compilation for a Texas company although Respondent is not licensed in Texas.

6. Investigation No.: 09-08-37N  
 Respondent: Lata Assudani  
 Hometown: Richardson  
 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.

Respondent used the CPA designation, although Respondent is not licensed in Texas.

7. Investigation No.: 09-09-10N  
 Respondent: Amir A. Ali and Amir A. Ali CPA, LLC  
 Hometown: Somerville, MA  
 Act Violations: 901.451, 901.453

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.

Respondent used the titles "Certified Public Accountant" and "CPA" and offered "assurance," "audit," and "accounting" services in Texas although Respondent is not licensed in Texas.

8. Investigation No.: 09-09-20N  
 Respondent: Don Peters and D. P. Bookkeeping & Income Tax  
 Hometown: Odessa  
 Act Violation: 901.451

## ENFORCEMENT ACTIONS

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.

Respondent prepared a compilation although Respondent is not licensed in Texas.

9. Investigation No.: 09-09-21N  
Respondent: Celina Coronado  
Hometown: Harlingen  
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.

Respondent prepared a compilation although Respondent is not licensed in Texas.

10. Investigation No.: 09-09-22N  
Respondent: Darlene K. Tilson and Valorie Holmes  
Tax & Bookkeeping Service, Inc.  
Hometown: Palestine  
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.

Respondent prepared a compilation although Respondent is not licensed in Texas.

11. Investigation No.: 09-09-27N  
Respondent: Marks Paneth and Shron LLP  
Hometown: New York, NY  
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.

Respondent performed an audit for a Texas company although Respondent is not licensed in Texas.

12. Investigation No.: 09-10-08N  
Respondent: Zachary Gronich and Gronich  
Financial Services, Inc.  
Hometown: Houston  
Act Violations: 901.451, 901.453

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.

Respondent used the titles of "Certified Public Accountant," "CPA," and "accountant" although Respondent is not licensed in Texas.

13. Investigation No.: 09-10-13N  
Respondent: Joseph Pickett dba Pickett & Co.  
Hometown: DeSoto  
Act Violations: 901.451, 901.453

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.

Respondent used the title "CPA" and the term "accounting" although Respondent is not licensed in Texas.

14. Investigation No.: 09-03-25N  
Respondent: Milton J. Fiallos  
Hometown: Houston  
Act Violation: 901.451, 901.453

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.

Respondent performed a review and used the terms "accounting" and "auditing" although Respondent is not licensed in Texas.

### C. PROPOSALS FOR DECISION

1. Investigation No.: 09-10-08N  
Respondent: Fred Omokaro dba Karotax &  
Accounting  
Hometown: Houston  
SOAH Docket No.: 457-09-5280  
Act Violation: 901.453

The State Office of Administrative Hearings issued a Proposal For Decision whereby Respondent was ordered to 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.

Respondent used the term "accounting" in his business name although Respondent is not licensed in Texas.

2. Investigation Nos.: 08-07-09L and 08-10-08L  
Respondent: Adriane Gwen Grimmet-Deller  
Hometown: Springtown  
Certificate No.: 067452  
Firm License No.: T03711  
SOAH Docket No.: 457-09-4499  
Rules Violations: 501.74, 501.76, 501.81, 501.83,  
501.90(11), 501.93  
Act Violation: 901.451

The State Office of Administrative Hearings issued a Proposal For Decision whereby the Administrative Law Judge (ALJ) found that Respondent violated Board Rules 501.74, 501.76, 501.81, 501.83, 501.90(11), and 501.93 and Act Section 901.451. The ALJ recommended that the Board revoke Respondent's certificate and firm license and assess an administrative penalty against Respondent in the amount of \$20,000.

Respondent failed to file a client's W-2 forms electronically as required, failed to file a client's income tax return, failed to

respond to a client's inquiries within a reasonable time period, failed to return a client's records, held Respondent's firm out as a "CPA" firm; continued to practice public accounting with a delinquent, expired firm license; and failed to respond to the Board's communications and requests for information. Although Respondent was given an opportunity to appear and respond to the allegations against her, she did not appear and she was not represented at the hearing.

**ACTIONS TAKEN BY THE BOARD**  
**JANUARY 21, 2010**

**A. AGREED CONSENT ORDERS**

**BEHAVIORAL ENFORCEMENT COMMITTEE**

1. Investigation No.: 09-10-12L  
Respondent: Jason Ashley Sparks  
Hometown: Houston  
Certificate No.: 085461  
Firm No.: T09534  
Rule Violations: 501.90(4), 501.91  
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate and firm license were revoked in lieu of further disciplinary proceedings. In addition, Respondent was required to pay \$417.21 in administrative costs within 30 days of the date the Board ratified the order.

On December 19, 2008, Respondent was convicted of two counts of aggravated assault, a felony offense. As a result, Respondent was sentenced to five years of confinement. Further, Respondent failed to report the conviction within 30 days of the event.

2. Investigation No.: 06-05-28L  
Respondent: DeWayne Todd Ahner  
Hometown: Frisco  
Certificate No.: 072266  
Rule Violations: 501.90, 501.90(5), 501.91, 519.7(b)(3)  
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby Respondent's license was reinstated. However, for a period of two (2) years, Respondent was placed on probated revocation. Prior to the reinstatement becoming effective, Respondent must complete 20 hours of continuing professional education and submit proof of completion. In addition, Respondent must sign and have notarized an affidavit regarding the nature of his practice on or before January 1 and July 1 of each year of his probation.

3. Investigation No.: 09-05-07L  
Respondent: Billy Elvin Clark  
Hometown: Merkel  
Certificate No.: 031173  
Rule Violation: 501.90(4)  
Act Violations: 901.502(6), 901.502(10), 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 \$337.44 in administrative costs within 30 days of the date the Board ratified the order.

On March 18, 2002, Respondent pleaded guilty to lewd or indecent proposals/acts to a child, a felony offense. As a result, Respondent was placed on 10 years of criminal probation. Further, Respondent failed to report the conviction to the Board within 30 days of the event.

4. Investigation No.: 09-05-18L  
Respondent: Jeffrey Ben Colwell  
Hometown: Webster  
Certificate No.: 084778  
Rule Violations: 501.74, 501.81, 501.90(11), 527.4  
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent was required to pay an administrative penalty of \$4,000 and \$442.44 in administrative costs within 30 days of the date the Board ratified the order. Further, Respondent shall comply with all state and federal laws pertaining to the practice of public accountancy.

Respondent failed to complete a client's audit engagement and failed to respond to the client's inquiries within a reasonable time without good cause. In addition, Respondent is performing attest services through an unregistered entity and has failed to participate in a peer review program.

**TECHNICAL STANDARDS REVIEW I COMMITTEE**

1. Investigation No.: 05-03-40L  
Respondent: KPMG, LLP  
Hometown: Dallas  
Certificate No.: P04938  
Rule Violation: 501.60  
Act Violation: 901.502(6)

Respondent firm was a defendant in two related class action lawsuits entitled *Lenore M. Schmick Trust et al. (Schmick) v. KPMG LLP* and *Werner et al.* The Board performed an independent review of the allegations made by the plaintiffs regarding failure to adhere to auditing standards. Without admitting or denying the applicable finding of fact, Respondent firm agreed to the Board Order that

the Respondent firm be reprimanded and pay \$14,003.95 in administrative costs within 30 days of the date of the Board Order.

**TECHNICAL STANDARDS REVIEW II COMMITTEE**

- 1. Investigation Nos.: 09-02-04N and 09-02-05N  
 Respondents: Gregory Nowling and Comer, Nowling and Associates, P.C.  
 Hometown: Indianapolis, IN  
 Temporary Permits: TP0770 & P2147  
 Rule Violations: 501.60, 501.61  
 Act Violation: 901.502(6)

Respondents came to Texas to perform an audit for a Texas Public Housing Authority for the fiscal year ending June 30, 2006. Respondents did not comply with auditing standards when performing that audit.

Respondents agreed to be reprimanded by the Board. Respondents agreed that they must pay an administrative penalty of \$1,000 within 30 days of the date of the Board Order. In addition, Respondents agreed that any application to the Board for a firm license must first be reviewed and approved by the TSR II Committee before the issuance of such a license.

**B. AGREED CEASE AND DESIST ORDERS**

- 1. Investigation No.: 09-07-08N  
 Respondent: Julie A. Barnes  
 Hometown: Austin  
 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.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

- 2. Investigation No.: 09-10-10N  
 Respondents: Mario A. Beckles and Beckles International, Inc.  
 Hometown: North Miami Beach, FL  
 Act Violations: 901.451, 901.453

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.

Respondent used the CPA designation and the term "accounting," although Respondent does not hold a license in Texas.

- 3. Investigation No.: 09-10-11N  
 Respondent: Christine Huong Vu and CPA Tax Services  
 Hometown: Houston  
 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.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

- 4. Investigation No.: 09-10-15N  
 Respondent: Judy T. Worrell  
 Hometown: Freeport  
 Act Violations: 901.451, 901.452, 901.453

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.

Respondent used the terms "CPA," "public accountant," "accounting," and "accountant," although Respondent does not hold a license in Texas.

- 5. Investigation No.: 09-10-31N  
 Respondent: Jaswant Gill and Gill & Company LLC  
 Hometown: Houston  
 Act Violations: 901.451, 901.453

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.

Respondent used the CPA designation, offered compilations, and used the term "accounting," although Respondent does not hold a license in Texas.

- 6. Investigation No.: 09-11-35N  
 Respondent: Johnwin Sim and T-Accounting Bookkeeping Services  
 Hometown: Houston  
 Act Violations: 901.451, 901.453

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.

Respondent used the CPA designation and the term "accounting," although Respondent does not hold a license in Texas.

- 7. Investigation No.: 09-11-02N  
 Respondent: Wesley A. Lokken  
 Hometown: Johnson City  
 Act Violations: 901.451, 901.453

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.

Respondent offered reviews and used the term "accounting," although Respondent does not hold a license in Texas.

8. Investigation No.: 09-11-03N  
 Respondent: Leslie H. Wallace  
 Hometown: Cedar Hill  
 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.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

9. Investigation No.: 09-11-04N  
 Respondent: Joseph Quezada  
 Hometown: Farmers Branch  
 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.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

10. Investigation No.: 09-11-05N  
 Respondent: J. Michael Gross  
 Hometown: Houston  
 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.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

**C. AGREED SETTLEMENT FOR FAILURE TO ABIDE BY CEASE AND DESIST ORDER**

1. Investigation No.: 09-05-21N  
 Respondent: Richard M. Soto

- Hometown: Schertz  
 Act Violations: 901.451, 901.453

Respondent, in accordance with Sections 901.553, 901.554 and 901.601 of the Act, agreed to pay the Board \$2,500 in penalties.

Respondent violated an agreed cease and desist order by using the CPA designation on his business cards, office marquee, fax cover sheets, and an income tax return.

**D. PROPOSALS FOR DECISION**

1. Investigation No.: 08-03-20L  
 Respondent: Linh Khan Nguyen Ho  
 Hometown: Fairfax  
 SOAH Docket No.: 457-09-4498  
 Certificate No.: 087887  
 Rule Violations: 501.90(13), 501.90(4)  
 Act Violations: 901.502(6), 901.502(10), 901.502(11)

The State Office of Administrative Hearings issued a Proposal for Decision whereby the Administrative Law Judge (ALJ) found that Respondent violated Board Rules 501.90(13) and 501.90(4) and Act Sections 901.502(6), 901.502(10), and 901.502(11). The ALJ recommended that the Board revoke Respondent's certificate and assess administrative penalties in the amount of \$20,000 and administrative costs in the amount of \$469.74.

On June 20, 2002, Respondent was convicted of the Class 1 Misdemeanor of battery of her husband. On June 20, 2006, Respondent submitted a Reciprocal Application to the Board for a certificate and license in Texas (application). In that application, Respondent signed an affidavit that certified, under penalty of perjury, that she had never been arrested or charged with a felony or misdemeanor. This certification was untrue because Respondent had been arrested and charged with misdemeanor assault and battery on May 11, 2002. Further, on June 13, 2007, Respondent pled guilty to and was convicted of obtaining money under false pretenses, a felony offense. Although Respondent was given an opportunity to appear and respond to the allegations against her, she did not appear and she was not represented at the hearing.

2. Investigation No.: 06-08-02L  
 Respondent: Gary B. Williams  
 Hometown: Weatherford  
 SOAH Docket No.: 457-09-0740  
 Certificate No.: 026360  
 Rule Violations: 501.90(5), 501.62(4), 501.93(a), 501.93(c)  
 Act Violations: 901.502(6), 901.502(11)

The State Office of Administrative Hearings issued a Proposal for Decision whereby the Administrative Law Judge (ALJ) found that Respondent violated Board Rules 501.90(5), 501.62(4), 501.93(a), and 501.93(c), and Act Sections 901.502(6) and 901.502(11). The ALJ recommended that the Board revoke Respondent's certificate and assess administrative penalties in the amount of \$5,000 and administrative costs in the amount of \$385.76.

On May 16, 2006, Respondent pled guilty to the Class A misdemeanor charge of failure to pay taxes collected \$10,000 - \$20,000. Further, Respondent failed to respond to Board communications dated August 4 and October 2, 2006, within 30 days of the dates of the Board communications.

**Moving?**

Board rules require licensees to inform the Board within 30 days of a change of address. You may do so online at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us); by phone, 512-305-7853; by email, [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us); and by mail to TSBPA, 333 Guadalupe, Twr 3, Ste. 900, Austin, TX 78701.





# Swearing-in Ceremony November 14, 2009



Top Ten candidates who were recognized for their achievement were, L-R, Christopher Ryan Suffron, Alexander Conrad Smith, Daniel Titus Shockley, Nikki Lynette Laing, Adrienne Kristen Leeks, Kathryn Ann Miller, and Claudia Gabriela Weisz.



Board members who traveled to Austin to hand out certificates and congratulations included Dr. James C. Flagg, CPA; A. Carlos Barrera, CPA; Gregory L. Bailes, CPA, presiding officer; John W. Dunbar, CPA; and Thomas G. Prothro, CPA.



50-Year Honorees included, L-R, back, Arthur J. Alder, Nancy E. Boyd, D. O. Brass, Robertson Thomas Bruce, Forrest E. Caldwell, Emmett D. Fancher, Edmund A. Glese Jr., Michael D. Gollob, and Robert T. Koester. Seated are Nathan C. Reeder, Thomas J. Roberts, W. P. Schuetze, Fred Court Sellers Sr., Welford K. Wheaton, and Kenneth P. Finch.

## Thank You

Members of the Austin chapter of the Texas Society of CPAs graciously assisted Board staff during the November 14 swearing-in ceremony in Austin.

## 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 non-compliance with the Board's CPE requirements. The respondents were found to be in violation of *Section 523.111* (mandatory CPE reporting) and *501.94* (mandatory CPE) of the Board's *Rules*, as well as *Section 901.411* (CPE) of the Act.

Respondent / Location	Board Date	Respondent / Location	Board Date
Jennifer Renae Abu-Lughod, Arlington, TX	01/21/2010	Lynne Peldo Hohlfeld, Austin, TX	11/19/2009
Robin Ressler Ballew, Houston, TX	01/21/2010	James Edward Irwine, San Antonio, TX	01/21/2010
Stephen Everett Barker, New Orleans, LA	01/21/2010	James Loyd Livesay, Arlington, TX	11/19/2009
Mark Edward Baumann, Carrollton, TX	11/19/2009	Joyce McDaniel, Plano, TX	11/19/2009
Raj R. Brahmabhatt, Houston, TX	01/21/2010	Terry Lee Moore, Houston, TX	01/21/2010
Cody Lee Branson, Coppell, TX	01/21/2010	Marty Lane Morrison, Carrollton, TX	11/19/2009
Michelle Wiley Bruce, Sugar Land, TX	11/19/2009	Fritz Barrett Popst, Dallas, TX	01/21/2010
Lisa Dawn Burke, Shreveport, LA	11/19/2009	Jonathan Alan Puckett, Dallas, TX	01/21/2010
Cameron Fletcher Byrd, Dusseldorf, GERMANY	11/19/2009	William Leo Reid III, New York, NY	01/21/2010
Florinda Linda Cakaj, Plano, TX	01/21/2010	Diane Jean Schneider, Cypress, TX	01/21/2010
Michele Renee Chauviere, Cypress, TX	01/21/2010	John Leonard Shroff, Houston, TX	01/21/2010
Robert Howard Cooley, Addison, TX	11/19/2009	James Henry Simpson III, Danville, CA	01/21/2010
Steve Lee Cooper, Spring, TX	11/19/2009	Melinda Gay Smith, Austin, TX	01/21/2010
Gilbert Del Bosque, Pettus, TX	11/19/2009	Keith Eli St. CLair, The Woodlands, TX	11/19/2009
Melissa Annette Dittrich, Prosper, TX	11/19/2009	Scott Alan Stanger, Woodway, TX	11/19/2009
Martha Scott Failing, Houston, TX	01/21/2010	Lena Michelle Stewart, The Woodlands, TX	01/21/2010
Myra Douglas Garrett, Pflugerville, TX	01/21/2010	Timothy Carl Tufer, Wilton, CT	01/21/2010
Annette Ellis Gregory, Houston, TX	11/19/2009	John C. Vollbracht, Sanford, NC	11/19/2009
Patricia Ann Grutzmacher, Spring, TX	01/21/2010	Arthur Wiener, El Paso, TX	11/19/2009

### 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
John Daniel Agee, Cypress, TX	11/19/2009	Van Duong Dao, San Jose, CA	01/21/2010
Mie Andoh, Hayama, JAPAN	01/21/2010	Richard David, Dallas, TX	11/19/2009
Betty Jeanie Shaddix Baggett, College Station, TX	11/19/2009	Dana Michele Dean, Santa Fe, NM	01/21/2010
David Louis Baker, Kilgore, TX	11/19/2009	Larry D. Debower, Los Altos, CA	01/21/2010
James Edward Barrington, Tempe, AZ	11/19/2009	Laura Suzanne Dees, Dallas, TX	01/21/2010
Thomas Joseph Bittenbinder, Tega Cay, SC	01/21/2010	Kara Michele Fleming, Bellaire, TX	01/21/2010
James Timothy Blaine, Houston, TX	11/19/2009	Erin Michelle Fox, Plano, TX	01/21/2010
Carla Ann Bolden, Dallas, TX	11/19/2009	Benjamin Friedman, Burbank, CA	11/19/2009
Mark Andre Broussard, Baton Rouge, LA	01/21/2010	Kevin Todd Frizzell, Austin, TX	11/19/2009
Sally A. Burkett, Cypress, TX	11/19/2009	Michael John Gaisbauer, Lancaster, TX	01/21/2010
Cynthia Lynn Campbell, Tyler, TX	01/21/2010	Rodney Charles Galatas, Houston, TX	11/19/2009
Jerry Kent Castleman, Kingwood, TX	01/21/2010	Elizabeth Meeks Garza, Dallas, TX	11/19/2009
Jenmao Jimmy Che, San Jose, CA	01/21/2010	Shirley Ann Green, Carrollton, TX	01/21/2010
David Adolph Cherechinsky, Houston, TX	01/21/2010	Michael Adam Grisz, Dallas, TX	11/19/2009
Rosanna Copeland, Denton, TX	01/21/2010	Elmo C. Hancock, Houston, TX	11/19/2009
Terry Corley, Bentonville, AR	11/19/2009	James Peyton Harrell, Flower Mound, TX	11/19/2009
Mark Alan Cox, Houston, TX	01/21/2010	Frank D. Harrison, Jr., Bonita Springs, FL	11/19/2009
Dennis Lee Croysdale, The Woodlands, TX	11/19/2009	James E. Hart, Austin, TX	01/21/2010
Charles Montgomery Dale, Boca Raton, FL	11/19/2009	James R. Hefner, Jr., Carrollton, TX	01/21/2010

## ENFORCEMENT ACTIONS

Respondent / Location	Board Date	Respondent / Location	Board Date
Timothy James Hinkhouse, Coppell, TX	01/21/2010	Charles Michael Owens, Plano, TX	11/19/2009
Eric T. Hjalmsquist, Aurora, CO	11/19/2009	Bruce David Paul, Southlake, TX	11/19/2009
Calvin Fred Hodde, Houston, TX	01/21/2010	Kara Lynn Payne, Canton, CT	01/21/2010
Dana Marie Hoke, Murphy, TX	11/19/2009	Phillip Ray Pence, Jr., Fort Worth, TX	11/19/2009
Marshall Ray Holman, Crockett, TX	01/21/2010	Robert Perez, Austin, TX	01/21/2010
Virginia Lane Hooton, San Antonio, TX	01/21/2010	Mario Roy Pinedo, El Paso, TX	01/21/2010
Bruce Weaver Jackson, Beaumont, TX	11/19/2009	Kim Ann Purcell, Erie, PA	11/19/2009
Haejin Jang, Houston, TX	11/19/2009	Anthey Ramamurthy, Brooklyn, NY	11/19/2009
Gerald Randolph Just, Minnetonka, MN	11/19/2009	Charles Joe Robinson, Canyon, TX	01/21/2010
Brenda Joyce LeBlanc Kimbrough, Richardson, TX	01/21/2010	James Ray Robinson, Jr., Lexington, SC	01/21/2010
Daniel Kinnamon, Plainfield, IN	11/19/2009	Twyla Sue Robinson, Sandy, UT	01/21/2010
Janet Lynn Klebe, Houston, TX	11/19/2009	Stephen Wesley Ryan, Sugar Land, TX	11/19/2009
Robert Earle Kleeman, Jr., Greenwood Village, CO	11/19/2009	Sabena, New Brunswick, NJ	11/19/2009
Bryan Brightman Kornegay, Jr., Palm Beach, FL	01/21/2010	Elsie Kay Sawyer, The Woodlands, TX	01/21/2010
Leslie Marie Lasorsa, Georgetown, TX	01/21/2010	Meiling Liao Shih, Carrollton, TX	11/19/2009
Patricia Arlene Lawrence, Chicago, IL	01/21/2010	Stanley Clayton Smith, New Orleans, LA	11/19/2009
Johnnie Lynn McElhanon Long, Wimberley, TX	11/19/2009	Gayle L. Stapleton, Arlington, TX	01/21/2010
Priscilla Lynn Johnson Looten, Austin, TX	01/21/2010	Ollie Bradford Stephens III, Abilene, TX	01/21/2010
John Winston Lowery III, Aledo, TX	11/19/2009	Rick Allen Stockton, San Diego, CA	11/19/2009
Benjamin Franklin Mathews, Dallas, TX	01/21/2010	Brenda Lee Storbeck, Austin, TX	01/21/2010
Jack Daniel McCarthy, Cordillera, CO	01/21/2010	Corey Elizabeth Swender, Austin, TX	01/21/2010
Richard Brett McConathy, Fort Worth, TX	11/19/2009	Laura Lee Taylor, Austin, TX	01/21/2010
Kassandra Leigh Vaughn McLean, Houston, TX	01/21/2010	Susan Fooks Taylor, Houston, TX	01/21/2010
Webb Paul Moak, Houston, TX	11/19/2009	Jan Thalman, Spring, TX	01/21/2010
Catherine Jane Morgan, Charlotte, NC	01/21/2010	Gladys Elizabeth Toro, Reston, VA	11/19/2009
Wilfred Franklin Nobles, Houston, TX	11/19/2009	Christian Viet Truong, New York, NY	11/19/2009
Mia J. O'Neal, Colleyville, TX	01/21/2010	Mark Richard Ubl, Plano, TX	11/19/2009
James Francis O'Shea, Houston, TX	11/19/2009	Ann Vande Vanter, Austin, TX	11/19/2009
		Amy Melinda Walker, Cypress, TX	11/19/2009
		Nathan Walker, Dallas, TX	01/21/2010
		Julie Lane Warner, Dallas, TX	11/19/2009
		Oscar Huger White, San Antonio, TX	11/19/2009
		James Douglas Wilson, Rowlett, TX	11/19/2009
		Jana Wingfield, McKinney, TX	11/19/2009
		Ye Zhu, Austin, TX	01/21/2010

### Enforcement / continued from p. 1

violations of technical standards, and the Behavioral Enforcement Committee (BEC), which hears cases involving allegations not related to attest services. These committees consider the complaints to determine if one or more of the Rules of Professional Conduct have been violated. The investigating committee can recommend dismissal of the case for insufficient evidence or voluntary compliance, request more information, invite the respondent to meet with them informally, or attempt to reach a resolution through an Agreed Consent Order (ACO). If no ACO is reached, the case may go to a judge in the State Office of Administrative Hearings, who will issue a recommendation that may be adopted or modified by the Board. Other enforcement actions that do not require committee scrutiny involve administrative infractions, such as a failure to pay fees or complete and report CPE.

As the number of licensed CPAs in Texas has steadily increased, and as the Board's resources and authority have increased, the percentage of enforcement cases has decreased. This somewhat surprising event can be attributed, according to Executive Director **Bill Treacy**, to increased education and understanding on the part of licensees acquired through mandatory peer review, continuing professional education, and ethics training. The figure on p. 1 supports this argument.

### FAILURE TO COMPLETE LICENSE RENEWAL

The respondents listed below were found to be in violation of Section 501.80 (practice of public accountancy) and 501.93 (responses) of the Board's Rules, and were also found to be in violation of Sections 901.502(6) (violation of a rule of professional conduct) and 901.502(11) (conduct indicating a lack of fitness to serve the public as a professional accountant) of the Act. The certificate of each respondent who was not in compliance at the time of the Board meeting was revoked without prejudice until such time as the respondent complies with the licensing requirements of the Act.

Respondent / Location	Board Date
Thomas Kevin Dillon, Houston, TX	01/21/2010
Karen Sue Carruth House, Grapevine, TX	01/21/2010
John Wesley Jones, Greenville, TX	01/21/2010
Robert Shapiro, Houston, TX	11/19/2009
Myong K. Yi, APOAP	01/21/2010

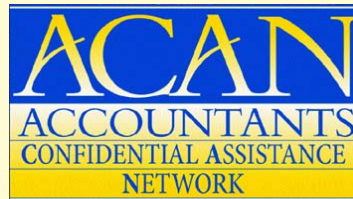
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## AICPA Seeks Nominations For Four CPA Exam Panels

The many changes in content, format, and structure being made to the new Uniform CPA Examination, due to launch on January 1, 2011, will require a re-examination of the current passing score to ensure the legal defensibility of pass/fail decisions. The AICPA is seeking nominations to fill four passing score panels (one for each exam section) representing all segments of the profession and demographic categories. Panelists will be selected from nominees who meet these requirements:

- have been licensed as a CPA for 3 to 5 years
- have supervised entry-level CPAs during the past year
- have NO affiliation with CPA examination review courses, and
- are willing to participate in an August 2010 two-day meeting in Chicago at the expense of AICPA.

Nominations may be submitted online at <http://vovici.com/wsb.dll/s/4e5ag3fl24>; the forms may be completed and returned by FAX to 609-671-2922; or names and contact information of nominees may be sent by email to [passingscorepanel@aicpa.org](mailto:passingscorepanel@aicpa.org). **Deadline for submitting nominations is March 31, 2010.**



### **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**