

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

More News You Can Use

IRS to Require Tax Preparer Identification Numbers

New IRS regulations require all paid tax return preparers to obtain a Preparer Tax Identification Number (PTIN)—even if they already have one—using the IRS online registration system before preparing all or substantially all of any federal tax returns in 2011. The regulations apply to both “signing” and “non-signing” preparers, to include CPAs, attorneys, and CPA firm employees such as interns. CPAs, attorneys, and enrolled agents have been exempted from additional IRS-imposed competency testing and continuing education requirements, and that exemption may be extended to those who prepare returns under the supervision of attorneys, CPAs, or enrolled agents, but these matters had not been resolved as the *Board Report* went to press. “We are also still working on a start date for testing, and an effective date for the 15 hours of continuing education,” IRS Commissioner Douglas H. Shulman said at the AICPA National Tax Conference held in Washington, DC, on October 26. AICPA has testified that failing to exclude interns from these requirements would be costly to both firms and students and cause both to shy away from tax internships.

In addition, those who anticipate preparing 100 or more federal individual or trust tax returns during the year will be required to use IRS e-file beginning January 1, 2011; those who anticipate preparing between 1 and 99 returns have until January 1, 2012, to comply.

Renewal Notification Made Electronically

In October, individual licensees who have renewed online (about 70% of Board licensees) began receiving a renewal notification letter in the mail and an email notification instead of the complete renewal package. The letter and email direct the licensee to complete the renewal online, where continuing professional education (CPE) hours and other renewal requirements can be submitted and fee payment can be completed by credit card. Once the Board determines that the renewal is complete, the license is issued the next business day. All licensees can follow the progress of the renewal by accessing *Online Services* for individual licensees on the Board’s website. In particular, licensees can view information showing a license has just been issued or licensees can view information that lists requirements that have not been satisfied. Once a license has been issued, licensees can begin submitting CPE hours to meet requirements for the next license period.

Licensees Reminded of Ethics Requirement; Additional Providers Approved

Licensees are reminded that they must complete a four-hour, Board-approved ethics course every two years as part of their licensing requirements. A list of approved providers with detailed contact information can be found on the Board website, www.tsbpa.state.tx.us, under *Licensing*. Additional providers have been added recently. Licensees should check the list before enrolling in a course.

Board Develops Video for Prospective Accounting Students

The Board, in cooperation with the National Association of State Boards of Accountancy (NASBA), has developed and produced a 12-minute instructional video for use by colleges and universities in explaining the application process and possible career paths. Dr. **Carolyn Conn**, CPA, associate professor of accounting at St. Edward’s University, wrote the script for “On the Way to Be a Texas CPA,” with Austin actor **Gabriel Luna** as narrator. TSBPA Board members **Greg Bailes**, CPA, presiding officer, **A. Carlos Barrera**, CPA, Dr. **James Flagg**, CPA, and **Catherine Rodewald** had speaking roles, as did TSBPA Executive Director **William Treacy**, Director of Qualifications **Donna Hiller**, and General Counsel **Jerry Hill**. Other Board members and staff, as well as St. Edward’s students and others, also appear on camera. **Tom Kenny** and **Ryan Hirsch** of NASBA’s Communications Department, consulted on production, and Hirsch did the filming. The video is the Board’s first effort of this kind, but future videos may be developed to illustrate other procedures.

ALSO IN THIS ISSUE

2 CPE Providers

3 In Memoriam

4 Enforcement
Actions

CPE Sponsors Successfully Completing Review
(since August 2010 Board Report)

Sponsor #	Sponsor Name	Date of Next Review	Status
009019	ACU Foundation, The	09/01/2012 - 08/31/2013	A
008973	Aon Risk Services Southwest, Inc.	07/01/2012 - 06/30/2013	A
007310	Archon Group	06/01/2012 - 05/31/2013	A
005697	Atmos Energy Corporation	08/01/2012 - 07/31/2013	A
009721	Avant Strategic Partners, LP	06/01/2012 - 05/31/2013	A
003138	Booher Consultants, Inc.	09/01/2012 - 08/31/2013	A
007946	Brick & Associates, Inc.	08/01/2012 - 07/31/2013	A
009505	Carolyn Allen, CPA	07/01/2012 - 06/30/2013	A
007647	CGGVeritas Services	06/01/2012 - 05/31/2013	A
003411	Chief Financial Officers Assoc of the Tx Council	04/01/2012 - 03/31/2013	A
009027	Commerce Street Capital, LLC	10/01/2012 - 09/30/2013	A
009670	Condon & Company, P.C.	01/01/2012 - 12/31/2012	A
008563	DeRosa/Mangold Consulting, Inc.	09/01/2012 - 08/31/2013	A
007328	Dynegy Inc.	06/01/2012 - 05/31/2013	A
009324	East Texas Communities Foundation, Inc.	06/01/2012 - 05/31/2013	A
001618	Eckert & Company, LLP	06/01/2012 - 05/31/2013	A
000075	Edgar, Kiker & Cross, PC	11/01/2012 - 10/31/2013	A
009707	Energy Training Resources, LLC	05/01/2012 - 04/30/2013	A
007057	Enertia Software	10/01/2012 - 09/30/2013	A
002535	Financial Software Innovations, Inc.	10/01/2012 - 09/30/2013	A
009716	Fluor Corporation	05/01/2012 - 04/30/2013	A
009443	Foundation Communities	10/01/2012 - 09/30/2013	A
003537	Garza/Gonzalez & Associates	07/01/2012 - 06/30/2013	E
003618	Gilliam, Wharram & Co.	08/01/2012 - 07/31/2013	A
003459	Guidestone Financial Resources	05/01/2012 - 04/30/2013	A
007675	Gulfmark Offshore, Inc.	07/01/2012 - 06/30/2013	A
006986	H. D. Hoelscher & Co, PC	08/01/2012 - 07/31/2013	A
005335	Harland Clarke Corp.	09/01/2012 - 08/31/2013	A
004724	Haynes and Boone, LLP	08/01/2012 - 07/31/2013	A
002355	Hein & Associates, LLP	08/01/2012 - 07/31/2013	A
009347	Huntsman LLC	10/01/2012 - 09/30/2013	A
009728	Keys to the Vault	06/01/2012 - 05/31/2013	E
003530	Lockheed Martin Aeronautics Company	06/01/2012 - 05/31/2013	A
000317	McClanahan and Holmes, LLP	12/01/2011 - 11/30/2012	A
008322	McConnell & Jones	06/01/2012 - 05/31/2013	A
007286	Methodist Healthcare System	05/01/2012 - 04/30/2013	A
003492	MFR, P.C.	05/01/2012 - 04/30/2013	A
006543	Michael D. Huston	07/01/2012 - 06/30/2013	A
003188	Mohle Adams LLP	10/01/2012 - 09/30/2013	A
008928	Nabors Corporate Services, Inc.	05/01/2012 - 04/30/2013	A
009723	National Association of Publicly Traded Partnerships	06/01/2012 - 05/31/2013	E
002368	National Society of Tax Professionals	08/01/2012 - 07/31/2013	A
000899	Null Lairson PC	07/01/2012 - 06/30/2013	A
002364	Occidental Petroleum Corporation	08/01/2012 - 07/31/2013	A
001051	Oliver, Rainey & Wojtek, LLP	10/01/2012 - 09/30/2013	E
007375	Patterson & Associates	07/01/2012 - 06/30/2013	A
009711	Pension Planning Consultants, Inc.	05/01/2012 - 04/30/2013	A
008449	Quanta Services, Inc.	02/01/2012 - 01/31/2013	A
008520	Quorum Business Solutions, Inc.	06/01/2012 - 05/31/2013	E
009697	RM Crowe	04/01/2012 - 03/31/2013	E
009344	Sales Tax Specialists of Texas	09/01/2012 - 08/31/2013	A
002465	Stewart Title Guaranty Company	10/01/2012 - 09/30/2013	A
009699	STW Inc.	04/01/2012 - 03/31/2013	E
009683	Tenaris University	03/01/2012 - 02/28/2013	E
000139	Texas Extension Education Foundation	11/01/2012 - 10/31/2013	A
009718	The Fowler Law Firm	06/01/2012 - 05/31/2013	E
000753	Thomas W. Burke	05/01/2012 - 04/30/2013	A
003095	Total Petrochemicals USA, Inc	09/01/2012 - 08/31/2013	A
008916	TPI	04/01/2012 - 03/31/2013	A
007616	Tri-Star Financial	04/01/2012 - 03/31/2013	E
009390	Truss Leadership	04/01/2012 - 03/31/2013	E
007462	Turnage & Company, PC	10/01/2012 - 09/30/2013	A
009727	Wells Fargo Advisors	06/01/2012 - 05/31/2013	A
002300	West Texas Women's Certified Public Accountants	07/01/2012 - 06/30/2013	A
009784	White + Samaniego + Campbell, LLP	11/01/2012 - 10/31/2013	A
005719	Wolfepak, Inc.	08/01/2012 - 07/31/2013	A

Registration Status: **A** = Currently active **E** = Currently expired
 Check www.tsbpa.state.tx.us for qualified CPE providers before enrolling in a CPE course.

**TEXAS STATE BOARD
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In Memoriam

Listed below are the names of licensees who passed away between September 1, 2009, and August 31, 2010.

<i>Name</i>	<i>Date Cert.</i>	<i>Date of Death</i>	<i>Name</i>	<i>Date Cert.</i>	<i>Date of Death</i>
Mirl J. Albin, Houston, TX	08/01/1949	07/09/2010	Elton C. Lasseigne, McAllen, TX	03/30/1962	01/21/2010
John D. Arland, Lubbock, TX	08/04/1980	02/16/2010	Goldye E. Levi, Dallas, TX	01/17/1960	12/18/2009
Onnie L. Bailes, Jr., Angleton, TX	09/09/1987	05/15/2010	John J. Liesenfeld, Jr., Columbus, OH	08/03/1978	08/19/2010
Frank Barrera, McAllen, TX	08/11/1980	04/22/2010	Mandeep S. Madhar, Spring, TX	03/15/2004	10/16/2009
Lyndel N. Beene, Bryan, TX	01/31/1971	02/27/2010	David W. Malaby, Texarkana, TX	07/26/1956	12/10/2009
Jeffrey S. Blandford, Plano, TX	03/06/1971	01/14/2010	Charles A. Matlack, Llano, TX	01/30/1968	12/29/2009
Cecil R. Bomar, Nacogdoches, TX	01/20/1951	07/15/2010	Gerald R. McClanahan, Spring, TX	10/07/1968	11/15/2009
David E. Box, Jr., Dallas, TX	06/30/1939	11/08/2009	Ross McElreath, Houston, TX	07/29/1955	03/06/2010
Leonard H. Brantley, Fort Worth, TX	01/31/1953	12/16/2010	George A. McQuiston, Austin, TX	07/29/1957	06/02/2010
Harold C. Brumley, Mesquite, TX	04/28/1967	03/12/2010	Pete D. Mence, Livingston, TX	02/03/1965	12/28/2009
Barbara C. Burrer, Las Vegas, NV	04/01/1983	12/19/2009	Bennie E. Millican, El Paso, TX	08/04/1964	11/18/2009
Daniel J. Carroll, El Paso, TX	04/02/1986	04/10/2010	Danny M. Moore, Wichita Falls, TX	02/03/1970	08/23/2010
Leroy F. Casper, Homeland, CA	02/04/1982	09/03/2009	Thomas W. Moss, Jr., Houston, TX	07/31/1958	12/05/2009
Christopher C. Cipriano, Houston, TX	10/04/1979	07/22/2010	Kenneth H. Mounger, Dallas, TX	08/08/1972	02/20/2010
Frederick C. Clark, Austin, TX	02/05/1974	07/01/2010	Robert D. Mouser, Abilene, TX	07/31/1961	09/14/2009
Foster G. Cravey, San Antonio, TX	07/30/1979	10/18/2009	Richard Mulberry, Jr., Dallas, TX	07/29/1955	06/06/2010
Neal E. Dawson, Austin, TX	09/02/1992	06/10/2010	Ralph E. Muns, Odessa, TX	04/17/1948	03/21/2010
Hershel P. Dosier, Jr., Enid, OK	07/30/1962	08/09/2010	James C. Niver, Houston, TX	07/31/1961	03/31/2010
Aubrey J. Drew, Comfort, TX	07/28/1951	12/08/2009	Coleadus E. Noyes, Spring, TX	08/04/1966	07/22/2010
James F. Dunn, Jr., Houston, TX	08/07/1948	08/04/2010	Thomas D. Pape, Spring, TX	05/15/1980	06/05/2010
Edward M. Duran, Inverness, IL	08/01/1967	11/28/2009	Harley Patterson, Jr., The Woodlands, TX	01/29/1991	05/24/2010
David T. Durden, Mesquite, TX	09/04/1991	03/10/2010	Robert Perez, Austin, TX	02/04/2003	12/03/2009
Alfred O. Faubus, Abilene, TX	01/29/1959	08/05/2010	Edward W. Plodzik, Austin, TX	09/18/1959	11/20/2009
Diana K. Fernandez, Groves, TX	09/04/1991	05/26/2010	A. Q. Plummer, Brenham, TX	01/22/1954	10/22/2009
Barbara L. Files, Houston, TX	07/30/1979	03/31/2010	Benny R. Polston, Winters, TX	09/21/1973	07/01/2010
George E. Fitts, Marshall, TX	01/30/1961	11/06/2009	Judy Elizabeth S. Poole, Austin, TX	08/04/1980	09/23/2009
Lindsay A. Fleck, Dallas, TX	01/28/1957	11/25/2009	Thomas G. Prague, Irving, TX	01/28/1962	01/11/2010
Craner M. Ford, Houston, TX	03/09/1987	05/06/2010	Penny S. Reagan, Flower Mound, TX	11/21/1981	02/10/2010
Gene E. Ford, Dallas, TX	07/26/1959	08/09/2010	Thomas E. Roberts, Colleyville, TX	01/22/1954	12/16/2009
Edward L. Foster, Georgetown, TX	08/08/1972	06/23/2010	Kelly L. Robertson, Chula Vista, CA	09/12/1985	01/20/2010
Courtney A. Fowler, Thorndale, TX	02/20/1996	05/29/2010	Thomas Schroeder, Ormond Beach, FL	06/27/1988	09/21/2009
Julie J. Fry, Grapevine, TX	05/18/1994	12/09/2009	Shirley W. Scurlock, Jr., Montgomery, TX	02/01/1949	03/05/2010
Vernon G. Garrett, Jr., Houston, TX	01/17/1948	10/30/2009	Philip A. Short, Plainview, TX	08/06/1974	11/02/2009
James L. Gigliotti, Tyler, TX	10/04/1988	05/18/2010	Fred A. Simpson, Houston, TX	01/29/1986	12/20/2009
Robert M. Gill, Jr., Lometa, TX	07/30/1962	05/25/2010	Mary J. Sinex, Fraser, CO	05/18/1994	04/02/2010
John D. Glasscock, Frisco, TX	10/04/1979	09/15/2009	Marie C. Smith, Azle, TX	10/06/2003	02/28/2010
Theodore A. Gonzalez, San Antonio, TX	08/06/1974	04/17/2010	Albert V. Soltero, Garland, TX	06/12/1981	02/17/2010
Danny C. Haddock, Plano, TX	09/09/1987	06/11/2010	Sidney W. Sorenson, Fresno, CA	07/31/1958	08/04/2010
Ralph E. Halvorsen, Tyler, TX	01/22/1954	04/17/2010	Kevin S. Sparks, Burkburnett, TX	09/06/1989	01/03/2010
James L. Hamilton, Richardson, TX	06/29/1946	11/04/2009	Randall G. Stevens, San Antonio, TX	09/08/1993	03/12/2010
William G. Hand, Nacogdoches, TX	02/01/1949	10/31/2009	Billy R. Swindle, Lubbock, TX	07/31/1960	08/22/2010
Paul M. Hanlon, Austin, TX	02/05/1988	09/01/2009	Roy B. Taylor, Conroe, TX	07/27/1978	12/03/2009
John D. Hendrix, Naples, FL	08/01/1963	01/23/2010	Jean Tidwell, Groveton, TX	01/23/1950	03/18/2010
Donald R. Holt, Newton, TX	08/08/1972	05/03/2010	Patricia J. Tigner, Granbury, TX	05/15/1982	02/12/2010
John E. Holubec, Gonzales, TX	02/03/1966	01/30/2010	James A. Totten, Brookshire, TX	02/11/1983	07/05/2010
Harry Horowitz, Houston, TX	02/03/1965	11/08/2009	Charles F. Towler, The Woodlands, TX	09/08/1993	07/21/2010
Donnie C. Horton, Houston, TX	08/01/1963	03/18/2010	John T. Trotter, Houston, TX	01/23/1950	11/26/2009
Paul A. Hudson, Dallas, TX	08/08/1975	07/12/2010	William J. Underwood, La Jolla, CA	02/01/1949	10/24/2009
Charles E. Hunter, Kingwood, TX	07/28/1951	06/22/2010	Charles R. Voth, Waco, TX	07/25/1954	11/03/2009
Ralph T. Jenkins, Houston, TX	08/06/1981	01/30/2010	David D. Walden, Lothian, MD	04/21/1966	08/30/2010
Edgar A. Johnson, Mansfield, TX	09/12/1985	11/24/2009	Ralph E. Wallingford, Houston, TX	08/01/1963	01/05/2010
Ronald R. Johnson, Marshall, TX	09/02/1992	02/06/2010	Linda S. Walters, Plano, TX	02/03/1965	05/11/2010
Michael P. Katz, Houston, TX	08/01/1977	06/25/2010	Carl E. Warren, Little Rock, AR	06/23/1969	01/24/2010
Billie J. Kelley, Gig Harbor, WA	01/29/1979	11/24/2009	Ned Weiss, Houston, TX	07/01/1983	01/10/2010
Leland G. Kelley, Abilene, TX	07/31/1961	01/01/2010	Sandra M. Weiss, Las Cruces, NM	04/20/1979	12/06/2009
Michael A. Killeen, Lafayette, LA	02/01/1972	08/29/2010	Peter J. Wiedemann, Houston, TX	10/04/1979	03/08/2010
James B. Kilpatrick, Jr., Fort Worth, TX	01/29/1959	08/15/2010	Harry E. Wille, Jr., Clute, TX	02/04/1964	01/03/2010
Robert G. Kralovetz, Kerrville, TX	11/13/1975	07/24/2010	Paul E. Williams, San Antonio, TX	01/28/1962	11/20/2009
Gerard W. Kurek, Lothian, MD	01/20/2009	12/16/2009	Fred D. Winter, Beaumont, TX	07/25/1954	09/10/2009
Lewis G. Lacy, Fort Worth, TX	01/30/1958	05/23/2010	Ronald W. Womack, Houston, TX	05/29/1975	09/30/2009
George V. Larson, II, Dusit, BANGKOK	05/15/1982	10/10/2009	David J. Wootton, Dallas, TX	01/09/1976	06/14/2010

ACTIONS TAKEN BY THE BOARD
September 23, 2010

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.:** 09-09-07L
Respondent: Terry Lynn Smith
Hometown: Texarkana, Texas
Certificate No.: 076228
Firm License No.: T08474
Rules Violations: 501.81, 501.90(7), 501.91, 501.93
Act Violations: 901.502(6), 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 must pay \$7,500 in administrative penalties and \$768.41 in administrative costs within 30 days of the date the Board ratified the order.

On September 18, 2008, Respondent's law license was suspended for three years by the Arkansas Supreme Court based on Respondent's mishandling or conversion of a client's money. On September 21, 2009, the Arkansas State Board of Public Accountancy revoked Respondent's certificate based on the sanction by the Arkansas Supreme Court. Respondent failed to report these disciplinary sanctions within 30 days of the events. In addition, Respondent practiced public accountancy with a delinquent, expired firm license and failed to respond to Board communications.

- 2. Investigation No.:** 09-02-19L
Respondent: Burton E. Meador, Jr.
Hometown: Austin, Texas
Certificate No.: 019736
Firm License No.: S09399
Rules Violations: 501.74, 501.76, 501.80, 501.81, 501.90(11), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary proceedings. In addition, Respondent must pay \$4,000 in administrative penalties and \$504.04 in administrative costs within 30 days of the date the Board ratified the order.

Respondent failed to complete or timely file a client's 2007 corporate and franchise tax returns, failed to return the client's records within a reasonable time after they were requested by the client, and failed to respond to the client's inquiries within a reasonable time without good cause. Respondent also practiced public accountancy with expired individual and firm licenses, and failed to respond to Board communications dated February 17, 2008, and March 25, 2009.

- 3. Investigation No.:** 10-02-10L
Respondent: Marvin Daniel King
Hometown: Fort Worth, Texas
Certificate No.: 008788
Firm License No.: C07335
Rules Violations: 501.81, 501.82, 501.83
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay \$3,000 in administrative penalties and \$410.17 in administrative costs within 30 days of the date the Board ratified the Order.

Respondent practiced public accountancy with an improper firm name; with a delinquent, expired firm license; and through an unregistered entity. In addition, Respondent made false or misleading statements on his firm's website.

- 4. Investigation No.:** 10-03-12L
Respondent: Gary Lee Pennington
Hometown: Fort Worth, Texas
Certificate No.: 013008
Rules Violations: 501.90(5), 501.91
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's individual license was suspended for two years; however, the suspension was stayed and Respondent was placed on probation for two years under the following conditions: Respondent must pay an administrative penalty of \$1,000 and \$251.68 in administrative costs within 30 days of the date the Board ratified the Order.

On January 17, 2008, Respondent pleaded guilty to driving while intoxicated, a Class B misdemeanor offense. On July 24, 2009, Respondent pleaded guilty to driving while intoxicated – 2nd, a Class B misdemeanor offense. Respondent failed to report the July 24, 2009, conviction within 30 days of the event.

- 5. Investigation No.:** 10-03-07L
Respondent: Benjamin Daniel Salinas
Hometown: Houston, Texas
Certificate No.: 093487
Rules Violation: 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's individual license was suspended for two years; however, the suspension was stayed and Respondent was placed on probation for two years under the following conditions: Respondent must pay an administrative penalty of \$1,000 and \$316.94 in administrative costs within 30 days of the date the Board ratified the Order.

ENFORCEMENT ACTIONS

On January 23, 2006, Respondent pleaded guilty to obstruction-highway passage, a Class B misdemeanor offense and on February 12, 2010, Respondent was convicted of driving while intoxicated, a Class B misdemeanor offense.

- 6. Investigation No.:** 10-03-05L
Respondent: Charles Edward Burt
Hometown: San Antonio, Texas
Certificate No.: 021310
Firm License No.: T08511
Rules Violations: 501.80, 501.81, 501.90, 501.93
Act Violations: 901.502(6), 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 must pay \$9,000 in administrative penalties and \$466.09 in administrative costs.

Respondent was practicing public accountancy with a suspended individual license and a suspended firm license. Respondent was found guilty by the Texas Department of Family Protective Services of coercing an elderly client into providing a \$3,000 loan to a healthcare provider's relative. Respondent failed to respond to Board communications dated March 8 and April 15, 2010.

- 7. Investigation No.:** 10-04-03L
Respondent: Joseph Onwuteaka
Hometown: Sugar Land, Texas
Certificate No.: 046275
Rules Violations: 501.90(7), 501.91, 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's individual license was suspended for three years; however, the suspension was stayed and Respondent was placed on probation for three years under the following conditions: Respondent must pay an administrative penalty of \$10,000 and \$382.19 in administrative costs within 30 days of the date the Board ratified the Order.

On August 1, 2007, Respondent received a fully probated three-year suspension from the State Bar of Texas, and on December 22, 2009, Respondent accepted a six-month probated suspension from the State Bar of Texas. Respondent failed to report the 2007 and 2009 State Bar of Texas sanctions within 30 days of the events. In addition, Respondent failed to timely respond to several Board correspondences.

- 8. Investigation No.:** 10-08-07L
Respondent: Robert Torres Arocha
Hometown: San Antonio, Texas
Certificate No.: 036816
Rules 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 must pay \$305.35 in administrative costs within 30 days of the Board Order.

On May 18, 2009, Respondent pleaded no contest to possession of a controlled substance 1 to 4 grams, a 3rd degree felony. Respondent failed to report his deferred adjudication within 30 days of the event.

TECHNICAL STANDARDS REVIEW I COMMITTEE

- 1. Investigation No.:** 10-01-06L
Respondent: William Cannon, III
Hometown: Richmond, Texas
Certificate No.: 015587
Rules Violations: 501.60, 501.76, 501.81, 501.93, 527.4
Act Violations: 901.502(6), 901.502(11), 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was placed on probated revocation for five years. Respondent must register a firm and pay an administrative penalty of \$6,000 and \$2,125.34 in administrative costs within 30 days of the date the Board ratified the Order. Respondent must schedule a peer review within 90 days of the date the Board ratified the Order.

Respondent issued at least 20 audits while not holding a firm license and not participating in peer review. Respondent also failed to substantively respond to board communications or provide evidence of compliance with auditing standards.

- 2. Investigation Nos.:** 09-09-04L & 10-08-09L
Respondents: Sandra L. Altemeyer & Sandra L. Altemeyer, CPA
Hometown: Brownsville, Texas
Certificate No.: 025342
Firm License No.: T07272
Rules Violations: 501.80(a), 501.81, 501.90(17)
Act Violations: 901.502(6), 901.502(11), 901.502(12)

Respondent Altemeyer entered into an Agreed Consent Order (ACO) with the Board whereby Respondents' certificate and firm license would be revoked 30 days after ratification of the ACO.

On November 13, 2008, Respondents' individual license and firm license were suspended for two years under Board Order 06-03-03L after a hearing at the State Office of Administrative Hearings (SOAH), Docket Number 457-08-1923. During Respondents' suspension, Respondents: (1) offered to perform an audit of Sunchase IV Home Owners Association (HOA); (2) performed a second assurance service; and (3) maintained a website offering accountancy services and holding Sandra Altemeyer out as a certified public accountant.

TECHNICAL STANDARDS REVIEW II COMMITTEE

- **Investigation Nos.: 05-03-23L & 05-03-21L**
SOAH Docket No.: 457-10-4825
Respondents: Gary Bounds and Bounds, Chatelain & Pharr, P.C.
Hometown: Austin, Texas
Certificate No.: 017752
Firm License No.: C02936
Rules Violations: 501.60, 501.61, 501.62, 501.70, 501.73, 501.74
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded. Respondents must pay \$20,000 in administrative penalties and \$4,500 in administrative costs payable to the Board within 30 days of the date of the Board Order. In addition, Respondent Bounds was placed upon Limited Scope whereby his audit and attest work are subject to pre-issuance (for at least one year) and concurring partner review (for five years). Within six months of the date the Board ratified this Agreed Consent Order, Respondent Bounds must complete 40 extra hours of live CPE, at least half of which must be in accounting and audit.

Respondent Firm was also placed on Limited Scope whereby all attest functions performed by the firm are subject to concurring partner review for five years. Finally, Respondent Firm must complete a peer review within 180 days of the date the Board ratified this Agreed Consent Order.

Bounds, Chatelain & Pharr (BCP) was retained by Texas Commercial Fence Inc. (TCF) to audit TCF's 2001 financial statements. Respondent Gary Bounds was the BCP partner in charge of the TCF engagement. Respondents failed to adequately plan, properly document, or execute their audit of TCF's 2001 financial statements in violation of the following relevant sections of the Statement on Auditing Standards (SAS) and the related sections of the American Institute of Public Accountants Professional Standards (AU): SAS No. 1 & AU Section 150.02; SAS No. 31 & AU Section 326; SAS No. 22 and AU Section 311; SAS No. 55 & AU Section 319; SAS No. 57 & AU Section 342; and, SAS No. 59.

B. AGREED CEASE AND DESIST ORDERS

- 1. **Investigation No.: 09-03-23N**
Respondent: Cleve Hughes
Hometown: Tyler, Texas
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 "certified public accountant" designation and the term "accounting" to assert expertise in accounting, although Respondent does not hold a license in Texas.

- 2. **Investigation No.: 09-03-73N**
Respondent: Carol Anne Eucare
Hometown: San Antonio, Texas
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.

- 3. **Investigation No.: 09-07-10N**
Respondents: Robert L. Roberts and Bob Roberts & Company
Hometown: Arlington, Texas
Act Violations: 901.453, 901.456

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 "accountant" and "accounting" to assert expertise in accounting and performed an attest service, although Respondent does not hold a license in Texas.

- 4. **Investigation No.: 09-07-16N**
Respondent: William G. Mortensen
Hometown: Plano, Texas
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.

- 5. **Investigation No.: 09-07-18N**
Respondents: Crystal L. Brown and Crystal Clear Business Solutions
Hometown: Houston, Texas
Act Violations: 901.453, 901.456

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 used the terms "accountant" and "accounting" to assert expertise in accounting and offered attest services, although Respondent does not hold a license in Texas.

- 6. Investigation No.:** 09-07-19N
Respondent: Jacqueline M. Guin
Hometown: Bridgport, Texas
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 "accountant" to assert expertise in accounting, although Respondent does not hold a license in Texas.

- 7. Investigation No.:** 09-07-31N
Respondents: Nicole Dotson and Dotson Tax Service
Hometown: Houston, Texas
Act Violations: 901.453, 901.456

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 term "accounting" to assert expertise in accounting and offered attest services, although Respondent does not hold a license in Texas.

- 8. Investigation No.:** 09-12-22N
Respondent: W. Eric Robinson
Hometown: Conroe, Texas
Act Violations: 901.453, 901.456

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 "accountant" and "accounting" to assert expertise in accounting and offered attest services, although Respondent does not hold a license in Texas.

- 9. Investigation No.:** 09-12-43N
Hometown: San Antonio, Texas
Respondents: Amy Stough and Linda Stough d/b/a Lash Consulting
Act Violations: 901.453, 901.456

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 "accountant" and "accounting" to assert expertise in accounting and offered attest services, although Respondent does not hold a license in Texas.

- 10. Investigation No.:** 10-02-34N
Respondent: Christopher L. James
Hometown: Keller, Texas
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.

- 11. Investigation No.:** 10-04-36N
Respondent: Nita Shah
Hometown: Pearland, Texas
Act Violations: 901.453, 901.456

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 "audit" and "accounting" to assert expertise in accounting and performed attest services, although Respondent does not hold a license in Texas.

- 12. Investigation No.:** 10-04-37N
Respondents: AATS, Inc. d/b/a Accu Bookkeeping & Tax Services
Hometown: Pearland, Texas
Act Violations: 901.453, 901.456

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

ENFORCEMENT ACTIONS

licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy.

Respondent used the terms “audit” and “accounting” to assert expertise in accounting and performed attest services, although Respondent does not hold a license in Texas.

13. Investigation No.: 10-04-39N
Respondent: Manjit Gill
Hometown: Spring, Texas
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.

14. Investigation No.: 10-06-18N
Respondent: Julie L. Turner
Hometown: Austin, Texas
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.

15. Investigation No.: 10-06-27N
Respondent: John C. Row
Hometown: Addison, Texas
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 “audit” to assert expertise in auditing, although Respondent does not hold a license in Texas.

16. Investigation No.: 10-06-33N
Respondent: Cameron Hollis
Hometown: Austin, Texas
Act Violations: 901.451 and 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 terms “accounting,” “accountancy,” “audit,” and “auditing” to assert expertise in accounting and auditing, although Respondent does not hold a license in Texas.

17. Investigation No.: 10-06-43N
Respondents: Darleene Bonner and CFS
Cashflow Specialist, Inc.
Hometown: Houston, Texas
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.

18. Investigation No.: 10-06-44N
Respondent: Carroll Clifford Wright, Jr.
Hometown: Bellaire, Texas
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.

19. Investigation No.: 10-06-46N
Respondent: John D. Peterson
Hometown: Katy, Texas
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.

ENFORCEMENT ACTIONS

20. Investigation No.: 10-06-47N

Respondents: Jack D. Schulze and Jack D. Schulze & Associates, Inc.

Hometown: Austin, Texas

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" to assert expertise in accounting, although Respondent does not hold a license in Texas.

21. Investigation No.: 10-06-60N

Respondents: Aleta Eversley and ACE IT Tax Services, LLC

Hometown: Temple, Texas

Act Violation: 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 continued to use the terms "accounting" and "accountant" to assert expertise in accounting, although Respondent does not hold a license in Texas.

22. Investigation No.: 10-06-61N

Hometown: Katy, Texas

Respondent: Felicia Olagbemi

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.

23. Investigation No.: 10-07-02N

Respondents: Phyllis Scott and Scott Financial Consulting Services LLC

Hometown: Arlington, Texas

Act Violation: 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 "accounting" and "GAAP" to assert expertise in accounting, although Respondent does not hold a license in Texas.

24. Investigation No.: 10-07-05N

Respondent: Kenneth V. Kelley

Hometown: Houston, Texas

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.

25. Investigation No.: 10-08-03N

Respondent: Ruben J. Hammer

Hometown: Arlington, Texas

Act Violations: 901.451, 901.456

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 performed attest services, although Respondent does not hold a license in Texas.

26. Investigation No.: 10-08-16N

Respondents: Enrique S. Maldonado d/b/a Maldonado Bus Serv

Hometown: McAllen, Texas

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 continued to use the "CPA" designation and the terms "accounting" and "accountant" to assert expertise in accounting, although Respondent does not hold a license in Texas.

(Continued on p. 11)

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
Marlene Teresa Albers, Houston, TX	09/23/2010	Maximo Q. Natividad, La Verne, CA	09/23/2010
Thomas Ray Bailey, Houston, TX	09/23/2010	Francis Culbert Olmsted, III, The Woodlands, TX	09/23/2010
Tanner William Davidson, Fort Worth, TX	09/23/2010	Richard Lance Reordan, Fort Worth, TX	09/23/2010
John Marshall Dodson, Houston, TX	09/23/2010	Ann Grace Rice, Stamford, CT	09/23/2010
Patricia Eileen Doyle, Sugar Land, TX	09/23/2010	Mark Raymond Riley, Houston, TX	09/23/2010
Carter Lee Godwin, Houston, TX	09/23/2010	Sharon R. Selzer, Cypress, TX	09/23/2010
Joseph Thomas Green, Jr., Houston, TX	09/23/2010	Cynthia Ann Skeels, Kingwood, TX	09/23/2010
Erik Branden Hemingway, McKinney, TX	09/23/2010	Phillip Stewart Smart, Ferris, TX	09/23/2010
Joe G. Mayer, Double Oak, TX	09/23/2010	Javier Francisco Suarez, Dallas, TX	09/23/2010
Scott Meyerdirk, Gunter, TX	09/23/2010	Trent Russell Turner, Round Rock, TX	09/23/2010
Gary Dean Miller, Frisco, TX	09/23/2010	Herbert Michael Weiner, Plano, TX	09/23/2010
Michael Wayne Milner, Cleburne, TX	09/23/2010		

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
William Deen Albers, Dallas, TX	09/23/2010	Cynthia Jane Joy, Houston, TX	09/23/2010
Stuart James Beebe, IV, Maitland, FL	09/23/2010	Russell Wayne McAdams, Hot Springs, AR	09/23/2010
Blair Bernard Brininger, III, Houston, TX	09/23/2010	James Keith McClelland, Benton, LA	09/23/2010
Margaret Lynn Bronson, Plano, TX	09/23/2010	Kelly Jean Meade, Adkins, TX	09/23/2010
Candra Elizabeth Buckner, Austin, TX	09/23/2010	Jon Vincen Mlinar, Dallas, TX	09/23/2010
Eloisa Maricela Bunch, Houston, TX	09/23/2010	James Thomas Morgan, Cypress, TX	09/23/2010
Tommy Max Carey, Wichita, KS	09/23/2010	Marcia Ann Patterson, Aurora, CO	09/23/2010
Thomas Ray Carlin, Dallas, TX	09/23/2010	Rebecca Leigh Polzin, Bellaire, TX	09/23/2010
John David Cornett, Houston, TX	09/23/2010	Max Randall Rutledge, Dallas, TX	09/23/2010
David K. Cox, Royse City, TX	09/23/2010	Alfred R. Saylor, Canton, TX	09/23/2010
Marjorie Ann Davis, Fort Worth, TX	09/23/2010	Kevin Stephen Schell, Irving, TX	09/23/2010
Will Junior Davis, Arlington, TX	09/23/2010	William Howard Sharp, Wichita Falls, TX	09/23/2010
Lance Keith Dooley, Highland Village, TX	09/23/2010	Steve Sangkyu Shin, Houston, TX	09/23/2010
Philip Lane Douglas, Grapevine, TX	09/23/2010	Horace Albert Stanley, Silsbee, TX	09/23/2010
Joy Lynn Campbell Fenley, Fort Worth, TX	09/23/2010	Rebecca Frances Watson Tillman, Bellevue, WA	09/23/2010
David Mitchell Garrett, Tulsa, OK	09/23/2010	Neil Edwin Timchak, Tempe, AZ	09/23/2010
James Ira Marsh Gipson, Arlington, TX	09/23/2010	George Morales Trevino, Coppell, TX	09/23/2010
Raymond Leroy Grace, Dallas, TX	09/23/2010	Terry Clyde White, Houston, TX	09/23/2010
Richard Michael Henderson, Abu Dhabi, UAR	09/23/2010	Wilborn Kyle Willis, Houston, TX	09/23/2010
Patricia Ann Houseman, Irving, TX	09/23/2010	Jeffrey D. Wilson, New York, NY	09/23/2010
Michael Brandon Jakino, Allen, TX	09/23/2010	Robert David Yett, Kingwood, TX	09/23/2010
Byron Jobe, Trophy Club, TX	09/23/2010		

(continued from page 9)

27. Investigation No.: 10-08-34N
Respondents: Larry K. Hooper
Hometown: Marshall, Texas
Act Violations: 901.451, 901.453, 901.456

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 attest services and used the "CPA" designation and the term "accounting" to assert expertise in accounting, although Respondent does not hold a license in Texas.

C. PROPOSALS FOR DECISION

1. Investigation No.: 09-06-04L
SOAH Docket No.: 457-10-4292
Respondent: Ronald E. Mock
Hometown: Houston, Texas
Certificate No.: 053092

If You Have a Family Member who . . .

will receive his or her certificate at the December 4 swearing-in ceremony, you may want to present the certificate to that individual.

To make arrangements, please call Jean Keith, Director of Licensing, 512-305-7827.

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**
- **Phone: 512-305-7853**
- **Mail: TSBPA
333 Guadalupe, Twr 3, Ste 900
Austin, TX 78701**

Rules Violations: 501.74(b), 501.75, 501.76, 501.80, 501.90, 501.90(2), 501.90(11), 501.90(12), 501.91(a)(1)(C), 501.93(a)
Act Violations: 901.502 (6), 901.502(11)

The State Office of Administrative Hearings Administrative Law Judge (ALJ) issued a Proposal For Decision (PFD) finding that Respondent disclosed confidential client communications, failed to fulfill the duties that he had been hired to perform, failed to respond to client inquiries within a reasonable time without good cause, failed to return a client's records, made false and misleading statements to his clients, failed to report his DWI conviction to the Board within 30 days of the event, practiced public accountancy with a delinquent expired individual license, and failed to respond to Board communications.

The ALJ recommended in the PFD that Respondent's certificate be revoked and that Respondent be assessed a \$40,000 administrative penalty and \$298.36 in administrative costs.

2. Investigation No.: 08-08-06L
SOAH Docket No.: 457-10-2841
Respondent: Deborah J. Wherry
Hometown: Fort Worth, Texas
Certificate No.: 060560
Rules Violations: 501.90(11), 501.90(13)
Act Violations: 901.502(6), 901.502(11)

The State Office of Administrative Hearings Administrative Law Judge (ALJ) issued a Proposal For Decision (PFD) finding that, subsequent to submitting a sworn statement to the Board requesting a continuing professional education exemption in her renewal forms for the years 2005 through 2008 because she had no association in accounting work, Respondent worked on a client's tax returns for the years 2005 and 2006 during the year 2006. Further, Respondent failed to respond to the client's inquiries within a reasonable time without good cause.

The ALJ recommended in the PFD that Respondent's certificate be revoked and that Respondent be assessed a \$3,000 administrative penalty and \$576.53 in administrative costs.

THE UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

The *Public Accountancy Act* reserves the use of the terms "Accounting," "Accountant," "Certified Public Accountant," and "CPA" for Board licensees. If you suspect that the *Act* has been violated by unlicensed entities, please contact the Board:

Email: enforcement@tsbpa.state.tx.us
Mail: TSBPA
 Attention: UPPA
 333 Guadalupe, Twr 3, Ste 900
 Austin, Texas 78701
Phone: 512-305-7872

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

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