

## Melissa Richardson Is 100,000th CPA Licensed in Texas

**M**elissa Rabin Richardson of Dallas won't have a hard time remembering her certificate number—she has just been issued Texas CPA certificate No. 100,000.

It took 56 years, from 1915 until 1971, to license the first 10,000 CPAs in Texas, but it took just over 4 years to go from 90,000 to 100,000 CPAs. Certificate numbers are assigned randomly.

### *Choosing a Career in Accounting*

Originally from Houston, Melissa was undecided about her career path when she entered Southern Methodist University and started her college work in premed/biology. It was her father who suggested she pursue a career in business. She tried a few accounting courses and found that the field really interested her. A future CPA was born!

Melissa graduated with a bachelor's degree in accounting from SMU in 1996 and went to work for Arthur Andersen. She subsequently moved into industry — working first for Blockbuster, then for CVS Caremark in internal audit, and, beginning four years ago, for Brinker International, the parent company for Chili's Grill & Bar and Maggiano's Little Italy restaurants, where she is currently director of internal audit.

### *Finding the Right Work Environment*

Brinker International is a public company that owns or franchises more than 1,500 restaurants in 33 countries and 2 territories and employs more than 100,000 worldwide. Brinker is a great company to work for, says Melissa. "They really care about their people, developing them and investing in them for the future," she says. Brinker was particularly supportive of Melissa when she decided it was time for her to focus on passing the CPA exam and getting her certificate.

Brinker's commitment to doing business ethically is another plus for the company's accountants. In 2012, Brinker International was selected for the Greater Dallas Business Ethics Award, which annually honors a Dallas-based company that "demonstrates the ability to ensure ethics are an integral part of its business culture."



*Melissa Rabin Richardson*

### *Accomplishing Her Goal*

Melissa first tackled the CPA exam in its pencil-and-paper format, taking the exam over 2-1/2 days along with thousands of other candidates at a Fort Worth convention center. But with the demands that came with a full-time job and, as time passed, marriage and two young daughters, she was not able to devote enough time and energy to the studying she needed to do to be successful.

Fifteen years later, it was time for Melissa, with the support of her employer, her husband, and her parents, to once again move the CPA exam to the front burner. She found two distinct advantages to the computer-based exam: She could take the exam one section at a time, and the smaller, more intimate atmosphere of the Prometric Testing Center was more user-friendly. Taking a review course with a teacher Melissa calls "amazing" — a teacher who really cared about the success of her students — also inspired her.

Getting her certificate, she says, was something she wanted to do for herself, and when the time was right, that's exactly what she did. Congratulations, Texas CPA No. 100,000. Welcome to the profession!

#### INSIDE THIS ISSUE

2

CPE Sponsors

3

Swearing-in  
Ceremony

4

50-Year Honorees

5

Enforcement  
Actions

## CPE Sponsors Successfully Completing Review

(as of January 11, 2013)

Sponsor #	Sponsor Name	Date of Next Review	Status
009924	Achilles HR Group	08/01/2014 - 07/31/2015	A
006244	American Center for Continuing Professional Education	10/01/2014 - 09/30/2015	A
008780	Association of Government Accountants - San Antonio	09/01/2014 - 08/31/2015	A
008580	Auldridge Griffin, PC	10/01/2014 - 09/30/2015	A
005665	Austin Industries, Inc.	08/01/2014 - 07/31/2015	E
009949	BB&T	10/01/2014 - 09/30/2015	E
008373	BMC Software, Inc.	09/01/2014 - 08/31/2015	A
002384	Bolinger, Segars, Gilbert & Moss LLP	09/01/2014 - 08/31/2015	A
005688	Brewer, Eyeington, Patout & Co., LLP	08/01/2014 - 07/31/2015	A
007689	Carr Riggs & Ingram, LLC	08/01/2014 - 07/31/2015	A
004813	Chapman, Hext & Co., PC	09/01/2014 - 08/31/2015	A
008568	Cloud Training Services	09/01/2014 - 08/31/2015	A
009923	CMRosen, LLC	08/01/2014 - 07/31/2015	A
009922	COG Operating LLC	08/01/2014 - 07/31/2015	A
006903	Computer Business Solutions Inc.	07/01/2014 - 06/30/2015	E
004046	Crady, Jewett, & McCulley, LLP	06/01/2014 - 05/31/2015	A
006207	Dallas Regional Chamber	09/01/2014 - 08/31/2015	A
008388	DR Horton, Inc.	10/01/2014 - 09/30/2015	A
009123	Fed Friday-Sponsored by Mulvihill Asset	04/01/2014 - 03/31/2015	A
009931	Goldberg Segalla LLP	08/01/2014 - 07/31/2015	E
003072	Hess Corporation	08/01/2014 - 07/31/2015	A
001070	Hines	10/01/2014 - 09/30/2015	A
000094	Houston CPA Society/Houston TSCPA Foundation	11/01/2014 - 10/31/2015	A
008769	Houston Museum of Natural Science	09/01/2014 - 08/31/2015	E
009942	HRSS LLP	09/01/2014 - 08/31/2015	A
002912	I.L. "Lonnie" Morris, CPA & Company	06/01/2014 - 05/31/2015	A
001021	Institute of Management Accountants Dallas Fort Worth Chap	09/01/2014 - 08/31/2015	A
009616	Jill Hickman Companies	07/01/2014 - 06/30/2015	A
009850	JonesBaggett, LLP	08/01/2014 - 07/31/2015	A
009622	Karlins & Ramey, LLC	08/01/2014 - 07/31/2015	A
009743	Linn Operating, Inc	08/01/2014 - 07/31/2015	A
009860	Looper Reed & McGraw	10/01/2013 - 09/30/2014	A
007937	Mannatech, Inc.	08/01/2014 - 07/31/2015	E
007963	McKesson Corp	09/01/2014 - 08/31/2015	A
008150	Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP	07/01/2014 - 06/30/2015	A
003193	Metroplex Practice Management Group	10/01/2014 - 09/30/2015	A
009912	Northwest Texas Hospital Association	05/01/2014 - 04/30/2015	A
009633	Opportune LLP	09/01/2014 - 08/31/2015	A
007732	Petroleum Geo-Services (PGS)	10/01/2014 - 09/30/2015	A
008878	Plan Benefit Services, Inc.	03/01/2014 - 02/28/2015	E
009228	Planning Works	10/01/2014 - 09/30/2015	A
008984	PriceKubecka, PLLC	08/01/2014 - 07/31/2015	A
000076	PSK LLP	11/01/2014 - 10/31/2015	A
005791	Pulliam & Cable, PC	10/01/2014 - 09/30/2015	A
008781	Richard P. Slaughter Associates, Inc	10/01/2014 - 09/30/2015	A
008983	Sage Advisory Services	08/01/2014 - 07/31/2015	E
009750	Shores Wealth Management, Inc.	09/01/2014 - 08/31/2015	E
008584	Sloan & Kuecker, PC	10/01/2014 - 09/30/2015	A
004763	Texas Organization of Rural & Community Hospitals	09/01/2014 - 08/31/2015	A
009746	The MB Group, LLC	08/01/2014 - 07/31/2015	A
001682	Tyler Junior College	07/01/2014 - 06/30/2015	A
009943	View Capital Advisors, LLC	10/01/2014 - 09/30/2015	A
003612	Whitley Penn, LLP	08/01/2014 - 07/31/2015	A

Registration Status: A = Currently active E = Currently expired

**To ensure that the CPE you take will meet Board requirements, check the Board website at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) for qualified CPE providers before enrolling.**

**Report CPE hours on the Board website —**

**[www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) — as you complete them.**

**If you have questions regarding CPE, call 512-305-7844.**

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# Swearing-in Ceremony December 1, 2012



Board members, L-R, Rocky Duckworth, CPA, Houston; A. Carlos Barrera, CPA, Brownsville; James Flagg, PhD, CPA, College Station; Coalter Baker, CPA, Austin; and Thomas G. Prothro, CPA, Tyler, welcomed the new CPAs into the profession.



Outstanding Candidates who attended were, L-R, Brent Monson, Jonathan M. Looney, Andrew J. Smith, Caitlin J. Halpert, Molly M. Marino, Kiet G. Nhan, and Tyler D. Norton. Outstanding Candidates not in attendance were Veronica B. Envila, Bryna K. Benhoff, Jonathan C. Cherry, Lindsay A. Hermsen, Ashley E. Hubbard, and Ling Qin.



CPAs from the Austin chapter of the Texas Society of CPAs who assisted with the ceremony included, seated, Nancy Foss, Corrine Hall, Ekaterina Rhoden, and Kristy Holmes, and, back, David Crumbaugh, Carol Boyd, and Dan Kreuzscher. Tony Ross also assisted. At right is Fred Timmons, current president of TSCPA, who spoke to the assembly on behalf of the Society.



50-Year Honorees who attended were, L-R, seated, Edgar E. Akin, Roy E. Box, Jr., Lois J. Kapp, Harold B. Krom, and Robert R. Owen; and, standing, Ivan D. Schultz, Marlon R. Smith, Travis D. Sullivan, Byron R. Swaim, Jefferson W. Tiller, Richard E. Wallace, W. Frank Wolfenbarger, and Austin P. Young, III. A complete list of 50-year honorees appears on the next page.



## 50-YEAR LICENSEES

Edgar Eldon Akin  
 Donald Jerry Baker  
 Clinton F. Bateman  
 J. W. Boriack  
 Roy Edgar Box, Jr.  
 Wingo Ray Brown  
 Eugene Broyles  
 Joe Dale Bryan  
 George H. Bull  
 Frederick Maxwell Bunker  
 James Z. Butler  
 Ronald William Clinkscale  
 Joseph Elmer Cox  
 George S. Derr  
 Earl E. Douglas  
 Robert D. Eakin  
 Sammy B. Elrod  
 Elzie Edward Ezell, Jr.  
 Sheldon Frankel  
 Benny Wayne Galloway  
 Harlon E. Gaskill  
 Loy Otwell Gordon  
 W. R. Hallmark, Jr.  
 Richard Sikes Hammerness

Edward E. Hopf  
 Dave C. Hughes  
 Homer L. Hughes  
 James Barrie Hughes  
 Carl E. Isgren  
 Harry M. Jacobson, Jr.  
 Larry Alton Jobe  
 Wilburn Franklin Jones, Jr.  
 Lois J. Kapp  
 Lowell Thomas King  
 Harold B. Krom  
 Jerome J. Lednicky, Jr.  
 Paul Van Long  
 Samuel N. McDuffey  
 Glenn N. Martin  
 Loyd Wendell Mathis  
 Henry Palmer Melton, Jr.  
 Robert J. Melvin  
 Gerald William Noteboom  
 Gerrit Middleton Ohl  
 Paul A. Olson  
 Robert R. Owen  
 Thomas Robin Powers  
 Charles Edward Rachui

Alvin D. Roederer  
 Joe L. Rogers, Jr.  
 William Martin Schuh  
 Ivan D. Schultz  
 Peter Boggs Shannon  
 Marlin Ray Smith  
 Harold W. Stein  
 James A. Stone  
 Travis D. Sullivan  
 Byron R. Swaim  
 Jimmie R. Thornton  
 Jefferson Wade Tiller  
 Van Richard Viebig, Jr.  
 James Byron Wake  
 Jerry Wadsworth Walker  
 Tesson Joseph Walker  
 Richard E. Wallace  
 Lyle Richard Watrous  
 Johny Lee Williams  
 Robert H. Willis  
 W. Frank Wolfenbarger  
 Percy Perry Woodard, Jr.  
 Jack Wooley  
 Austin P. Young, III

- ✓ Accountant/Accounting
- ✓ Certified Public Accountant or CPA
- ✓ Audit/Auditor/Auditing

Only Board licensees can legally use these terms in offering their services to the public. If you suspect unauthorized use of these terms or their derivatives, report it to the Board at 512-305-7866.

***Help Us Identify the Unauthorized Practice of Public Accountancy***

**We Need  
 to Know Your  
 Every Move!!**



**Really, We Do.**

**Board rules require licensees to inform the Board within 30 days of a change of address. So, if you go, let us know.**

- Online under "Online Services" at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)
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- Mail: TSBPA

**333 Guadalupe Twr 3 Ste 900  
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# ENFORCEMENT ACTIONS

## Taken by the Board on September 20, 2012 and November 8, 2012

### A. AGREED CONSENT ORDERS

#### BEHAVIORAL ENFORCEMENT COMMITTEE

**1. Investigation No.:** 11-01-10L  
**Respondent:** Kenneth R. Johse  
**Hometown:** Wharton  
**Certificate No.:** 017730  
**Rule Violation:** 501.90(4)  
**Act Violations:** 901.502(6)  
 901.502(10)(A)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was placed on probated revocation until December 31, 2012, when the certificate was revoked. In addition, Respondent must pay \$5,000 in administrative penalties and \$588.18 in administrative costs within 30 days of the date of the Board Order.

Respondent was convicted of a 3<sup>rd</sup> degree felony for online solicitation of a minor.

**2. Investigation No.:** 12-05-16L  
**Respondent:** Geoffrey Ralph Chatham  
**Hometown:** Columbia, SC  
**Certificate No.:** 059723  
**Rule Violation:** 501.90(6)  
**Act Violations:** 901.502(6)  
 901.502(8)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's license was suspended for five years. In addition, Respondent must pay an administrative penalty of \$500 and \$18.51 in administrative costs within 30 days of the date the Board ratified this order.

The North Carolina Board of CPA Examiners suspended Respondent's certificate for five years because Respondent failed to report that he had received at least two criminal summonses for failure to file unemployment insurance tax forms and that he was a defendant in a civil suit alleging, among other things, fraud and breach of fiduciary duty.

**3. Investigation No.:** 12-01-20L  
**Respondent:** John Patrick Fojtik  
**Hometown:** Kingwood  
**Certificate No.:** 043148  
**Rule Violations:** 501.90(4)  
 501.90(5)  
 901.502(6)  
**Act Violations:** 901.502(10)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. However, the revocation was stayed, and Respondent was placed on probation for three years under the following conditions:

1. Respondent must pay \$103 in administrative costs within 30 days of the date of the order.

2. Respondent shall comply fully with all the terms and conditions of probation imposed by the Board and shall cooperate fully with Board representatives monitoring and investigating Respondent's compliance with probationary terms and conditions.

3. Respondent shall comply fully with all of the terms and conditions of the deferred adjudication. If Respondent should violate the terms of the deferred adjudication and be convicted of the felony as a result, then Respondent must report the conviction to the Board's probation monitor immediately. If Respondent is convicted under these circumstances, the probation ends and his certificate will be revoked.

4. Respondent shall not receive another conviction. If Respondent is convicted of any felony or Class A or B misdemeanor, the probation may end and his certificate may be revoked.

On February 2, 2011, Respondent was placed on deferred adjudication for the felony offense of aggravated assault. Respondent was convicted of driving while intoxicated, a Class B misdemeanor, on November 4, 2011, November 18, 2011, and June 20, 2012.

**4. Investigation No.:** 12-06-15L  
**Respondent:** Carol Lea Mahler  
**Hometown:** Liberal, KS  
**Certificate No.:** 064255  
**Firm License No.:** C05868  
**Rule Violation:** 501.90(6)  
**Act Violations:** 901.502(6)  
 901.502(8)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and Respondent's firm license were suspended for one year; however, that suspension was stayed and the firm was placed on probation for one year under the following conditions:

1. Respondent must pay \$94.41 in administrative costs within 30 days of the date of the order.

2. Respondent must comply with the terms of the April 27, 2012, order issued by the Kansas Board of Accountancy and report compliance with that order to the Board's probation monitor.

The Kansas Board of Accountancy issued an order suspending Respondent's



**Q: Can my firm name include my maiden name instead of my married name?**



**For the answer to this and other FAQs on a variety of enforcement matters, see:**

[www.tsbpa.state.tx.us/enforcement/faq.html](http://www.tsbpa.state.tx.us/enforcement/faq.html)



## ENFORCEMENT ACTIONS

certificate and permit to practice in that state for 60 days because she failed to comply with the terms of a previous order issued by that agency; however, that suspension was stayed provided that Respondent complied with that previous order going forward. The permit to practice issued by the Kansas Board of Accountancy to Respondent's firm was also suspended for the same reason and that suspension was also stayed under the same conditions.

**5. Investigation Nos.:** 12-01-09L  
12-01-10L  
**Respondents:** Joe Mastriano & Joe Mastriano, PC  
**Hometown:** Houston  
**Certificate No.:** 026553  
**Firm License No.:** C05159  
**Rule Violation:** 501.81  
**Act Violations:** 901.502(6)  
901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were assessed an administrative penalty of \$5,000 to be paid within 30 days of the date of the Board Order. Respondents must remove the phrase "Killer IRS™ Representative" from the banner of their website and replace it with the name of the licensed firm. Respondents may not display the phrase "Killer IRS™ Representative" anywhere on the website in a font that is larger than that used for the licensed firm name, nor can it be in close proximity to the firm name.

Respondents offer services on their website as "Killer IRS™ Representative" and "Joe Mastriano, CPA" when the firm is licensed under the name "Joe Mastriano, P.C."

### UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

**1. Investigation No.:** 12-06-24N  
**Respondent:** Charles E. Dentler  
**Hometown:** Victoria  
**Act Violation:** 901.451

Respondent entered into an Agreed Consent Order with the Board whereby Respondent will cease and desist from further violations of the Public Accountancy Act and pay \$2,500 in administrative penalties.

Respondent violated the terms of his Agreed Cease and Desist Order by continuing to use the CPA designation without holding a license issued by this agency.

**2. Investigation No.:** 12-08-27N  
**Respondent:** Eric Hopkins  
**Hometown:** Austin  
**Act Violation:** 901.451

Respondent entered into an Agreed Consent Order with the Board whereby Respondent will cease and desist from further violations of the Public Accountancy Act and pay \$2,500 in administrative penalties.

Respondent violated the terms of his Agreed Cease and Desist Order by continuing to use the CPA designation without holding a license issued by this agency.

### B. AGREED CEASE AND DESIST ORDERS

**1. Investigation No.:** 10-04-42N  
**Respondent:** Larry E. Caldwell  
**Hometown:** Galveston  
**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.

Respondent used the "CPA" designation and the term "accountant" although Respondent does not hold an individual or firm license in Texas.

**2. Investigation No.:** 12-06-18N  
**Respondent:** Jeffrey Komatz  
**Hometown:** Round Rock  
**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.

Respondent used the "CPA" designation and the reserved terms "accountant," "accounting," and "auditing," and offered to provide attest services although Respondent does not hold an individual or firm license in Texas.

**3. Investigation No.:** 11-02-16N  
**Respondent:** Ronny Wright  
**Hometown:** Lubbock  
**Act Violation:** 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.

Respondent provided an attest service, a compilation, although Respondent does not hold an individual or firm license in Texas.

**4. Investigation No.:** 12-08-22N  
**Respondent:** Deana W. May d/b/a Spring Business Services  
**Hometown:** Spring  
**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.

Respondent used the reserved term "accounting" although Respondent does not hold an individual or firm license in Texas.

**5. Investigation No.:** 12-08-37N  
**Respondent:** Max DeHerrera d/b/a DeHerrera's Accounting Service  
**Hometown:** El Paso  
**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.

Respondent used the reserved terms "accountant" and "accounting" and provided an attest service, an audit, although Respondent does not hold an individual or firm license in Texas.

**6. Investigation No.:** 12-09-12N  
**Respondents:** No Taxes Due, Inc., Nestor A. Bello & Daisy Bello  
**Hometown:** Houston  
**Act Violation:** 901.456

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.

Respondents provided an attest service, a compilation, although Respondents do not hold individual or firm licenses in Texas.

**7. Investigation No.:** 12-09-17N  
**Respondents:** SBA-Taxes, Inc., Nestor A. Bello & Daisy Bello

## ENFORCEMENT ACTIONS

**Hometown:** Galveston  
**Act Violation:** 901.456

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.

Respondents were complicit in the provision of an attest service, a compilation, although Respondents do not hold individual or firm licenses in Texas.

### C. CEASE AND DESIST ORDERS

**1. Investigation No.:** 11-02-37N  
**Respondent:** Paula Vacek  
**Hometown:** New Braunfels  
**Act Violation:** 901.453

Texas State Board of Public Accountancy staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Board staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the term "accounting" in print and online advertisements to assert an expertise in accounting. This action constitutes a violation of Public Accountancy Act Section 901.453. Respondent also offered services to the public that involve the use of accounting, attest, or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Public Accountancy Act.

Respondent repeatedly ignored the Board's attempts to gain her compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**2. Investigation No.:** 11-09-18N  
**Respondent:** Lydia Owoyemi  
d/b/a Fatima Tax  
& Accounting  
Service  
**Hometown:** Houston  
**Act Violation:** 901.453

Texas State Board of Public Accountancy staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Board staff determined that Respondent had not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the term "accounting" in the name of her business to assert an expertise in accounting. This action constitutes a violation of Public Accountancy Act Section 901.453. Respondent also offered services to the public that involve the use of accounting, attest, or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Public Accountancy Act.

Respondent repeatedly ignored the Board's attempts to gain her compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

## ENFORCEMENT ACTIONS Taken by the Board on January 17, 2013

### A. AGREED CONSENT ORDERS

#### BEHAVIORAL ENFORCEMENT COMMITTEE

**1. Investigation No.:** 11-09-17L  
**Respondent:** Albert Clinton  
Adams IV  
**Hometown:** Frisco  
**Certificate No.:** 073283  
**Rule Violation:** 501.93  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent must pay an administrative penalty of \$500 and \$91.71 in administrative costs, to be paid according to an installment plan. Respondent must pay the administrative costs within 30 days of the date of the Board Order, and then Respondent must pay \$100 of the administrative penalty to the Board every 30 days thereafter until the entire amount of the administrative penalty is paid.

Respondent did not respond to Board communications requiring a response within 30 days of the date the Board made those requests for a response.

**2. Investigation No.:** 11-11-18L  
**Respondent:** Cheryl Ann Box  
**Hometown:** Cotulla  
**Certificate No.:** 065232  
**Rule Violations:** 501.74  
501.90(11)  
501.93  
**Act Violations:** 901.502(6)  
901.502(11)

Respondent entered into an Agreed Consent Order with the staff of the Board whereby Respondent was suspended for a period of three years, with the effective date of the suspension beginning on the date the Board ratified the ACO. In addition, Respondent must pay \$5,000 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to represent a client in a matter before the Internal Revenue

Service (IRS). Respondent did not respond to the client's requests for information. Respondent failed to respond to Board communications requiring a response.

**3. Investigation No.:** 11-12-02L  
**Respondent:** Judy Chen  
**Hometown:** Houston  
**Certificate No.:** 072314  
**Rule Violation:** 501.90(5)  
**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 must pay \$92.56 in administrative costs within 30 days of the date of the Board Order.

On April 26, 2011, Respondent was convicted of misdemeanor assault.

**4. Investigation Nos.:** 11-11-08L  
11-11-09L  
11-11-10L

**Respondents:** 11-11-11L  
11-11-12L  
11-11-13L  
11-11-14L  
11-11-15L  
**David Womack  
Freeze &  
David Freeze  
CPA, PC**

**Hometown:** Dallas  
**Certificate No.:** 045488  
**Firm License No.:** C07199  
**Rule Violation:** 501.62  
**Act Violations:** 901.502(6)  
901.502(12)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents must take 16 additional hours of CPE in compilations, submit their compilations for approval by a third-party reviewer before issuance for at least one year, and pay \$1,000 in administrative penalties and \$313.25 in administrative costs within 30 days of the date of the Board Order.

Respondents issued compilations dated March 22, 2011, and August 26, 2011, that did not state that Respondents were not independent of their client, which is required under the Standards for Accounting and Review Services promulgated by the American Institute of Certified Public Accountants.

**5. Investigation Nos.:** 12-05-08L  
12-05-09L

**Respondents:** Stephen M. Scheller & Stephen M. Scheller, P.C.

**Hometown:** Irving  
**Certificate No.:** 060370  
**Firm License No.:** C04984  
**Rule Violation:** 501.73  
**Act Violations:** 901.502(6)  
901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded. Respondents must take a live four-hour continuing professional education (CPE) course in ethics within 60 days of the date of the Board Order and a live four-hour CPE course in ethics every year for two years, in addition to the standard ethics requirement imposed by the Board rule. Respondents must pay \$166.60 in administrative costs within 30 days of the date of the Board Order. In addition, Respondents must pay an administrative penalty of \$3,500, which is to be paid in three monthly

installments, with the first installment of \$1,000 due by February 18, 2013; the next installment of \$1,000 due by March 18, 2013; and the final installment of \$1,500 due by April 18, 2013.

Respondent Scheller drafted a letter, intended for the IRS, for his client to review and approve that did not accurately set forth the client's position.

**6. Investigation No.:** 12-07-26L  
**Respondent:** John E. Turner  
**Hometown:** Houston  
**Certificate No.:** 025828  
**Rule Violations:** 501.83  
501.81  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent shall complete and submit proof of completion of four hours of live CPE in ethics every year for three years. Within 30 days of the Board order, Respondent shall also make corrections to his website that make it clear to the public that services are offered through his licensed firm and pay an administrative penalty of \$500 and \$16.97 in administrative costs.

Respondent offers bookkeeping services as "TruckCFO" on his website without identifying his licensed firm, and Respondent used his CPA designation in association with "TruckCFO" without the disclaimer, "This firm is not a CPA firm."

**TECHNICAL STANDARDS REVIEW  
COMMITTEE**

**1. Investigation No.:** 11-06-05L  
**Respondent:** Morris, Ligon, & Rodriguez, P.C.  
**Hometown:** Sugarland  
**Firm License No.:** C02978  
**Rule Violation:** 501.60  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent firm was reprimanded and all of Respondent firm's licensed staff who perform attest engagements are required to complete eight hours of continuing professional education in the area of risk management within 120 days of the date of the Board Order. In addition, Respondent firm must pay \$7,782.69 in administrative costs within 30 days of the date of the Board Order.

Respondent firm issued an audit of Aggregate Technologies, Inc., for the fiscal year 2005 that did not comply in all respects with generally accepted auditing standards.

**2. Investigation Nos.:** 12-07-13L  
12-07-14L

**Respondents:** Charles Robert Massie & Charles Robert Massie (Firm)

**Hometown:** Longview  
**Certificate No.:** 037330  
**Firm License No.:** T02458

Respondents entered into an Agreed Consent Order with the Board whereby Respondent Massie and Respondent firm are reprimanded and placed on limited scope, no attest services, for three years or until a petition for early removal is approved by the Technical Standards Review (TSR) Committee. Respondent firm must complete the peer review due November 30, 2012, and submit the results to Enforcement Division. If Respondent firm receives a pass rating, Respondent firm may immediately petition the TSR Committee for modification of the scope limitation. In addition, Respondent Massie is ordered to pay \$727.08 in administrative costs within 30 days of the date of the Board Order.

Respondent firm received three successive deficient peer review ratings.

**B. AGREED CEASE AND DESIST ORDERS**

**1. Investigation No.:** 11-09-03N  
**Respondents:** Deborah Abbey-Nwokoye, Boma Feisal & Abbey Services Limited Liability Company

**Hometown:** Arlington  
**Act Violations:** 901.451  
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.

Respondents used the reserved terms "CPA," "accounting," and "auditing" to assert an expertise in accounting and auditing although Respondents do not hold individual or firm licenses in Texas.

**2. Investigation No.:** 12-08-06N  
**Respondent:** Viola M. Johnston  
**Hometown:** Marble Falls  
**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.



## ENFORCEMENT ACTIONS

Respondent used the term “accounting” and provided attest services and compilations, although Respondent does not hold an individual or firm license in Texas.

**3. Investigation No.:** 12-09-40N  
**Respondent:** Jerrel Michael Kirksey  
**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.

Respondent used the “Certified Public Accountant” designation although Respondent does not hold an individual or firm license in Texas.

**4. Investigation No.:** 12-09-45N  
**Respondents:** Robert J. Llorente & SBC Business Services Inc.  
**Hometown:** Pasadena  
**Act Violations:** 901.453  
901.456

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.

Respondents used the terms “accountant” and “accounting” and offered to provide attest services, audits, reviews, and compilations, although Respondents do not hold individual or firm licenses in Texas.

**5. Investigation No.:** 12-10-45N  
**Respondent:** Arne Christian Larsen d/b/a ACL Accounting & Tax Services  
**Hometown:** Houston  
**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.

Respondent used the term “accounting” and offered to provide attest services, audits, reviews, and compilations, although Respondent does not hold an individual or firm license in Texas.

**6. Investigation No.:** 12-11-31N  
**Respondent:** Robin Dodson

**Hometown:** Amarillo  
**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.

Respondent used the “Certified Public Accountant” and “CPA” designations and the term “accounting” although Respondent does not hold an individual or firm license in Texas.

**7. Investigation No.:** 12-11-32N  
**Respondents:** Alfredo Martinez & Fred Martinez, LLC  
**Hometown:** McAllen  
**Act Violations:** 901.453  
901.456

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.

Respondents used the term “accounting” and offered to provide attest services, audits, reviews, and compilations, although Respondents do not hold individual or firm licenses in Texas.

### C. CEASE AND DESIST ORDERS

**1. Investigation No.:** 09-07-01N  
**Respondent:** Richard Massey  
**Hometown:** Dallas  
**Act Violation:** 901.451

Staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the designation “CPA” in print and

online advertisements without licensure. This action constitutes a violation of Section 901.451. Respondent also offered services to the public that involve the use of accounting, attest, or auditing skills, including tax services. Offering these services while representing to potential clients that he is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored the Board’s attempts to gain his compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**2. Investigation No.:** 11-09-06N  
**Respondent:** Kimberley Dian Sisco  
**Hometown:** Midlothian  
**Act Violation:** 901.451

Staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent had not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the designation “CPA” in online advertisements without licensure. This action constitutes a violation of Act Section 901.451. Respondent also offered services to the public that involve the use of accounting, attest, or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored the Board’s attempts to gain her compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

## TEXAS STATE BOARD REPORT

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## 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 continued to be in noncompliance 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 (*Continuing Professional Education*) of the Act.

<b>Respondent / Location</b>	<b>Board Date</b>	<b>Respondent / Location</b>	<b>Board Date</b>
Keith Michael Andel, Rogers, TX	11/08/2012	Kenneth Aston Meaders, Dallas, TX	11/08/2012
Jennifer Ann Arbuckle-Gourley, Fairview, TX	11/08/2012	Elisa Dawn Morrow, Ponder, TX	11/08/2012
Christina Ramirez Brown, Parker, TX	1/17/2013	Analeta Kay Olden, Dallas, TX	11/08/2012
Marlin A. Brown, New York, NY	11/08/2012	John E. Pitts, Dallas, TX	1/17/2013
John T. Caldarola, San Antonio, TX	1/17/2013	Jennifer Ann Pollak, Houston, TX	1/17/2013
Scott Alan Caudle, Friendswood, TX	11/08/2012	James Edwin Reese, Dallas, TX	11/08/2012
Neil Anthony Clark, Mansfield, TX	11/08/2012	Terry L. Richter, Houston, TX	11/08/2012
Merrie Susan Costley, Cedar Park, TX	11/08/2012	Mary Ellen Rodriguez, Stone Ridge, VA	11/08/2012
Janet Louise Dickinson, Centennial, CO	11/08/2012	David Joe Rowland, Houston, TX	11/08/2012
George Shordon Dutter, Jr., Dallas, TX	1/17/2013	Darrel Wayne Shadden, Mineral Wells, TX	11/08/2012
Gregory G. Garrett, Cuba, IL	1/17/2013	William Joseph Spring, Vestal, NY	11/08/2012
Christopher Terry George, San Antonio, TX	11/08/2012	Daniel Mark Turner, Dallas, TX	11/08/2012
Holsey Hill Glover, Midland, TX	1/17/2013	Sagun Vijayananda, New York, NY	11/08/2012
Robert Duncan Harmon, Fort Worth, TX	11/08/2012	James Francis Wells, Jr., San Antonio, TX	1/17/2013
Stephanie Arlene Herff, Sugar Land, TX	11/08/2012	Deanna Leigh White, Dallas, TX	1/17/2013
Charles Phillip Karch, Butler, NJ	1/17/2013	Toni Wilson, Katy, TX	1/17/2013
Shaun M. Karch, Thrall, TX	11/08/2012	Donna L. Witmer, Richmond, TX	1/17/2013
Catherine Nyokabi Karingithi, Dallas, TX	11/08/2012	Shaleen Kimberley Wunrow, Decatur, TX	1/17/2013
Kathleen Winona Kravik-Farnsworth, Spicewood, TX	1/17/2013		

## THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) (*Grounds for Disciplinary Action*) 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.

<b>Respondent / Location</b>	<b>Board Date</b>	<b>Respondent / Location</b>	<b>Board Date</b>
Gail A. Ackerman, Belton, MO	1/17/2013	Jessica L. Englehardt, New Orleans, LA	1/17/2013
William James Albert, Huntersville, NC	11/08/2012	John Kevin Fletcher, Austin, TX	11/08/2012
Margaret Jane Ashmore, Dallas, TX	11/08/2012	Margaret Frances Fuller, Fort Worth, TX	11/08/2012
Herbert Azukaego Azinge, Plano, TX	1/17/2013	Alfonso Jesus Garza, San Antonio, TX	11/08/2012
Martin Barajas, Edgewater, NJ	1/17/2013	Thomas Joseph Gispanski, Longwood, FL	1/17/2013
Eric Steven Baron, Mission Viejo, CA	1/17/2013	Cheng-Lin Charlene Grant, Plano, TX	1/17/2013
Tiffany Marie Belcher, Ft. Wright, KY	1/17/2013	James D. Gregory, Lisle, IL	1/17/2013
Raymond Ralph Betz, Houston, TX	11/08/2012	Susan Dawn Hammond, San Antonio, TX	11/08/2012
Mark Ernest Beyer, Austin, TX	1/17/2013	Ora Mae Frasier Harrison, Tulsa, OK	1/17/2013
Nathan Andrew Bialkowski, Dallas, TX	1/17/2013	Karen Lea Hawkins, Sachse, TX	1/17/2013
Vito Bianco, The Colony, TX	1/17/2013	Robert K. Hedrick, Paris, TX	11/08/2012
Janet Turney Birkhoff, Dallas, TX	1/17/2013	Sheryl Armstrong Hillin, Sugar Land, TX	11/08/2012
Benny Otto Brott, Broken Arrow, OK	1/17/2013	Dennis Wayne Hotchkiss, Carrollton, TX	11/08/2012
David William Bundy, Kyle, TX	1/17/2013	James Matthew Jacobsen, The Woodlands, TX	11/08/2012
Robert Hill Burks, Dallas, TX	11/08/2012	Karl Duggan Johnson, Jr., Norwalk, CT	11/08/2012
Rodolfo Ivan Colberg, San Juan, PR	1/17/2013	Julius Gerald Jung, Milford, OH	11/08/2012
Stephanie Lynn Collier, Falls Church, VA	1/17/2013	William Freeman Kimble, Houston, TX	11/08/2012
Danny Charles Davis, McGregor, TX	1/17/2013	Drew Anthony Knowles, Nacogdoches, TX	1/17/2013
Peter Digebjerg, Aptos, CA	11/08/2012	Jo Ann J. Koontz, Houston, TX	11/08/2012

## ENFORCEMENT ACTIONS

### Three-Year Delinquent Actions / *continued from previous page*

Respondent / Location	Board Date	Respondent / Location	Board Date
Mark Thomas Lindig, Mount Kisko, NY	1/17/2013	John Harrison Richardson, San Antonio, TX	11/08/2012
Karen Kay Logan, Issaquah, WA	1/17/2013	Paige Allison Sacks, Roswell, GA	11/08/2012
Christopher Bryan Madero, Upland, CA	11/08/2012	Elena Salazar, San Juan, TX	1/17/2013
Gary Wayne Mceuen, Nacogdoches, TX	1/17/2013	Phillip Way Schneemann, San Angelo, TX	1/17/2013
Paul Dale Miller, Kemah, TX	1/17/2013	Derek Jude Schwartzenburg, Sugar Land, TX	11/08/2012
Victor Charles Moore, Punta Gorda, FL	11/08/2012	Lisa Leanne Shay, Dallas, TX	11/08/2012
Michelle Renne Nunes Moraes, Dallas, TX	11/08/2012	Gysle Robert Shellum, Dallas, TX	1/17/2013
Sue Jane Mu, Salt Lake City, UT	1/17/2013	Richard Hugh Skinner, Houston, TX	1/17/2013
Emmanuel O. Olubajo, Houston, TX	11/08/2012	Gary Alan Suttle, Montgomery, TX	1/17/2013
Debbie Lynn Schindler Papp, Houston, TX	11/08/2012	James Charles Thomason, Fort Worth, TX	1/17/2013
Bradley Stephen Parker, Houston, TX	1/17/2013	John Michael Warren, Fremont, CA	11/08/2012
Maki F. Perry, Lynnwood, WA	1/17/2013	Kimberly Giles Webb, Portland, TX	11/08/2012
Tuan Q. Pham, Houston, TX	11/08/2012	David James Wengender, Heath, TX	1/17/2013
Cindy H. Pietraszek, Chicago, IL	11/08/2012	James Christopher Westland, Chicago, IL	11/08/2012
Thomas Michael Plocheck, Van, TX	1/17/2013	Scott Remington Willis, Carmine, TX	1/17/2013
Sueann Porter, Indian Harbour Beach, FL	11/08/2012	Blake Alan Wilson, Oklahoma City, OK	1/17/2013
Douglas Wayne Pruett, Liberty Township, OH	1/17/2013	Ya-Shuang Zhou, Charlotte, NC	11/08/2012
Bryan Christopher Reilly, Monroe, WA	1/17/2013	Libo Zhu, Dallas, TX	1/17/2013

### FAILURE TO COMPLETE LICENSE RENEWAL

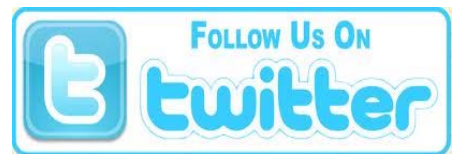
The respondent failed to complete her license renewal notice in accordance with Section 515.3 of the Board's Rules. Following a public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings recommended that Respondent's certificate, which was not in compliance at the time, be revoked without prejudice until such time as the respondent complies with the requirements of the Rules and the Act. The ALJ found that the respondent violated Section 901.502(12) (regarding violations of Board Rules) of the Act. The respondent, although properly notified, failed to appear in person or by authorized representative. No Board Committee considered this matter.

Respondent / Location	Board Date
Janice E. Walker, Houston, TX	1/17/2013

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