The Uniform CPA Examination is entering the 21st Century. The Uniform CPA Examination is one of the world’s leading high-stakes examinations. Its purpose is to admit individuals into the profession only after they have demonstrated the entry-level knowledge and skills necessary to protect the public interest in a rapidly changing business and financial environment.

In order to continue to meet its mission, the examination has, from time-to-time, undergone revision. Modifications in recent years have included changes in structure and content, non-disclosure of test questions, multiple formats, and equating. The more closely an examination reflects the current real-world environment, the more effective the test is in protecting the public interest.

Once again, it is time to restructure the examination to ensure that the process continues to meet our public protection mandate. To this end, the Texas Legislature passed H.B. 430 to amend the Public Accountancy Act. The amendments will provide the necessary legal authority to implement the computerized format. The amendments to the Public Accountancy Act in Texas are twofold:

- removal of the fee cap in the current Act to accommodate the increased cost of the examination due to the computerization of the exam; and
- allowance for non-numerical grading, such as pass/fail, in the event that it is determined that such a method is the best way to score the exam.


The conversion to a computerized examination will benefit the exam candidates, the Board, and the profession by increasing:

- the ability to offer the examination at more frequent intervals and to spread out test dates at the candidates’ convenience; and
- the ability to offer the examination at more locations.

The CPA exam in the REAL WORLD

The “real world” — a perspective that focuses on the changing realities in which the computerized examination will operate — shows us:

- a marketplace that continues to challenge the work of entry-level CPAs;
- the continual evolution of the services that CPAs provide;
- the need for entry-level CPAs to be technologically competent;
- the rate and pace at which new information must be assessed and assimilated; and
- the increasingly complex requirements of the public interest that the 54 state boards of accountancy serve.

Holder and Mills believe that “the new exam must equal or exceed the current one in its quality or it will not protect the public.”

Paper-based examinations are limited in their ability to test higher-level skills, information technology, and integration of knowledge across subject areas. The revised examination has been targeted for delivery via computer in order to create an examination experience that more closely replicates the “real world” environment. By restructuring the examination to a computerized format, it will reflect the changes in the work performed by entry-level CPAs, including the need for more complex skills, while also recognizing the increasingly integral role of technology in CPAs’ work product.

As the profession and the world’s technology evolves, more emphasis is put on research and the use of technology in problem-solving situations, with less emphasis on recall of facts. Holder and Mills state, “Perhaps the most obvious change in the practice [of accounting] is the tremendous and pervasive effect of technology; accountants are able to obtain almost unlimited information electronically. Developing effective solutions for client problems involves gathering information. Thus, the ability to use technology to address and resolve client problems has become an important feature of practice.”

They go on to say, “Consequently, a practicing accountant doesn’t need simply to know the answers to practice questions as they arise but needs, rather, the ability to find such answers.”

The current paper-based examination will not keep pace with the need to stay aligned with the expanding “real world” requirements of entry-level work. By testing the required skills in a more robust manner, a computerized examination helps ensure uninterrupted protection of the public interest. A computer-based Uniform CPA Examination also makes available to the regulatory community (i.e., the 54 state boards of accountancy) a number of powerful benefits, including those shown in the sidebar on page 1.

Prior to the exam’s implementation, a great deal of study, testing, and analysis of various models must be completed. The National Association of State Boards of Accountancy and the American Institute of CPAs have formed a joint committee on the computerized examination initiative which is working toward resolving the myriad details surrounding the conversion to the computerized examination.

Extensive work is already underway by other groups as well. Psychometricians

See 21st Century, page 15
Would you like to write or review questions for future CPA exams? The AICPA is seeking CPAs across the country to do just that.

Question writers & reviewers sought for computerized exam

Computer-based testing will create the need for a larger bank of questions. According to the AICPA, secure, continuous testing requires a large pool of high-quality objective questions, and approximately 10,000 multiple choice items will be needed by 2004. The new questions must be developed and pretested within the next two years.

The AICPA’s current in-house staff production of exam questions cannot fill this need. Therefore, the AICPA’s Examinations Team in February 2001 issued a request for proposal for the creation of new questions and has awarded bids to two development contractors: ACT and The Chauncey Group. The nation will be divided geographically in this endeavor, with Texas item writers and reviewers working with ACT; licensees residing outside of Texas should contact the AICPA to determine which contractor is responsible for this project in other areas. [See sidebar].

Recruitment and training.

The AICPA will develop detailed criteria for the approximately 300 qualified item writers and reviewers needed to develop the 10,000 multiple-choice exam questions. Each contractor is responsible for the recruitment and training phase of this operation.

The item writers and reviewers will be monetarily compensated and may also be eligible for AICPA continuing professional education credit.

Each item writing group will be composed of a balance of experienced educators, recently licensed CPAs, and experienced CPA practitioners representing different firm sizes. The practitioners must possess good writing skills as well as a practical knowledge of auditing, accounting, or taxation. A predominance of the members of each group must have an awareness of entry-level CPA functions and have recent experience in supervising new CPAs.

Contractors will also have the responsibility of recruiting and training fairness review panels, each of which will have a minimum of six reviewers whose backgrounds span a variety of cultural and ethnic groups and who are not CPA exam content experts. The panels will include a balance of males and females, plus at least one member who is trained in sensitivity issues related to disabilities.

How it will work.

The Examinations Team will provide the contractors with comprehensive guidelines on procedures for writing and

Interested?

Texas residents should contact:
ACT
Rosemary Regan-Gavin
(319) 337-1087
gavin@act.org

Non-Texas residents should contact:
AICPA
Ahava Goldman
(201) 938-3424
agoldman@aicpa.org

See Exam Writers, page 15
“A SSARS 8 engagement is a compilation under professional standards. Compilations are among those services for which quality review is required under the Board’s rules.”

Jimmie Lee Mason, CPA chairman, TSBPA Quality Review Committee

“SSARS 8 engagements are performed under the new SSARS 8 standards must be peer reviewed as part of the Board’s quality review program.

“A SSARS 8 engagement is a compilation under professional standards,” said Jimmie Lee Mason, CPA, chair of the Quality Review Committee. “Compilations are among those services for which quality review is required under the Board’s rules.”

What is a SSARS 8 engagement?

A SSARS 8 engagement is a compilation made possible by an amendment to the AICPA’s Statements on Standards for Accounting and Review Services (SSARS), effective January 1, 2001. These compilations may be issued by a CPA without a report so long as the following conditions are met:

- The compilation is submitted to client’s management who has knowledge of the company and the limitation of the financial information.
- The compilation is not reasonably expected to be used by a third party.
- The CPA has documented an understanding with his client in an engagement letter concerning the use and limitations on the statements, among other things.
- The compilation contains a reference on each page restricting the use of the financial statement.

A CPA is entitled reasonably to rely on the representation of management concerning the intended use of the statement unless contradicting information comes to his or her attention. A CPA may still elect to issue an accountant’s report on any compilation under SSARS 1 even if the compilation is not expected to be used by a third party.

Other than the lack of an accountant’s report, a SSARS 8 compilation itself is no different from any SSARS compilation. In preparing a SSARS 8 compilation, the CPA should comply with the compilation performance requirements of AR Sections 100.05 and 100.07-.10. Therefore, the CPA should have a level of knowledge about the accounting practices of the industry in which the entity operates and an understanding of the nature of the entity’s business transactions. Although no inquiry or procedure to verify management representations is required, if the CPA has knowledge that the information supplied by the entity is incorrect, the CPA must obtain additional information. Finally, the CPA should read the financial statements and make sure that they are appropriate in form and free from obvious material errors, such as mistakes in the application of accounting principles.

Quality Review Committee action.

The Board’s Quality Review Committee considered the revised SSARS standards and an article describing them published in the Journal of Accountancy. SSARS 8 engagements were intended to expand the communications options between a CPA and a client in the provision of the very popular compilation service. The AICPA, the standards-setting body responsible for the new rule, did not intend to create a new kind of service — just another kind of compilation. The Board’s Quality Review Committee therefore determined that the SSARS 8 compilations are still compilations.

The Committee noted that Texas Board rules, specifically Section 527.4 (Quality Review Program), require that firms issuing compilations as their highest level of service participate in a quality review program.
“Reviewing these new engagements will help CPAs learn to follow the new standards,” said Mr. Mason. “The quality review program will assist CPAs to serve their clients better.”

AICPA action.

Board rules incorporate portions of AICPA Standards for Performing and Reporting on Peer Reviews as minimum standards for its program of quality review. (See Section 527.4.) AICPA interpretive guidance states that where SSARS 8 engagements are reviewed, the reviewer should treat the engagement letter as the “report” within the meaning of the AICPA standards. The Texas State Society of CPAs, which administers a practice monitoring program under the AICPA standards in Texas, will therefore have clear guidance about the treatment of SSARS 8 engagements under the Standards for Performing and Reporting on Peer Reviews.

It is interesting to note that the AICPA membership rules require peer review only of licensees that issue reports on financial statements. (See AICPA By Law, Section 220R.02-.03.) Because there is no “report” in a SSARS 8 engagement, firms that issue only SSARS 8 compilations need not have a peer review to maintain AICPA membership. Board rules, by contrast, require quality review of any firm issuing a compilation.

“The Board’s quality review program has always been strong and slightly different from those of neighboring states,” said Mr. Mason. “The Board’s leadership in this area has served the profession in this state well. We think that the quality review program will help ensure that CPAs in Texas are able to take full advantage of the new communications option offered to them by the changes in SSARS. That’s good for the public.”

Section 527.4. Quality Review Program

The following operations of the program shall be conducted by the board. This section shall not require any firm to become a member of any sponsoring organization.

(1) **Applicability.** Participation in the program is required of each firm licensed or registered with the board that performs accounting and/or auditing engagements, including, but not limited to, audits, reviews, compilations, forecasts, projections, or other special reports.

(2) **Operation.**

(A) Each firm registered with the board shall enroll in the program of an approved sponsoring organization in accordance with paragraph (6) of this section within one year from its initial licensing date or the performance of services that require a review. The firm shall adopt the review due date assigned by the sponsoring organization, and must notify the board of the date within 30 days of its assignment. In addition, the firm shall schedule and begin an additional review within three years of the previous review’s due date, or earlier as may be required by the sponsoring organization.

(B) It is the responsibility of the firm to anticipate its needs for review services in sufficient time to enable the reviewer to complete the review by the assigned review due date.

(3) **Standards.** The board adopts system reviews and engagement reviews described in “Standards for Performing and Reporting on Peer Reviews” promulgated by the American Institute of Certified Public Accountants, Inc., as its minimum standards for review of firms. The board does not recognize “report reviews” performed under the AICPA Standards.

(4) **Oversight.** The board shall appoint a Quality Review Oversight Board (QROB) whose function shall be the oversight and monitoring of sponsoring organizations for compliance and implementation of the minimum standards for performing and reporting on reviews. Oversight procedures to be followed by the QROB shall be provided for by rules promulgated by the board. Information concerning a specific firm or reviewer obtained by the QROB during oversight activities shall be confidential, and the firm’s or reviewer’s identity shall not be reported to the board. The QROB shall consist of three members, none of whom is a current member of the board.

(5) **Compensation.** Compensation of QROB members shall be set by the board.

(6) **Sponsoring organizations.** Qualified sponsoring organizations shall be the SEC Practice Section (SECPS), American Institute of Certified Public Accountants (AICPA) Peer Review Program, state CPA societies fully involved in the administration of the AICPA Peer Review Program, National Conference of CPA Practitioners (NCCPAP), and such other entities which are approved by the board.

(7) **Mergers, combinations, dissolutions, or separations.** In the event that a firm is merged, otherwise combined, dissolved, or separated, the sponsoring organization shall determine which firm is considered the succeeding firm. The succeeding firm shall retain its peer review status and the review due date.

(8) The board will accept extensions granted by the sponsoring organization to complete a review, provided the board is notified by the firm within 20 days of the date that an extension is granted.

(9) A firm that has been rejected by a sponsoring organization for whatever reason must make an application to the board and receive authorization to enroll in a program of another sponsoring organization.

(10) A firm choosing to change to another sponsoring organization may do so provided that the firm authorizes the previous sponsoring organization to communicate to the succeeding sponsoring organization any outstanding corrective actions related to the firm’s most recent review. Any outstanding actions must be cleared and outstanding fees paid prior to transfer between sponsoring organizations.
The May 2001 Uniform CPA Examination was conducted at six Texas locations, with 2,662 candidates writing one or more parts. The Board relies on members of the profession to proctor, as it would be unable to conduct an exam of this magnitude without assistance. The Board sends its sincere appreciation to the following individuals who proctored in May and to their employers who allowed them to help in this effort.

Austin

David Catlin
Philip Hiller
Kamal Butala
Tanya Stokes
Susan Schader
Jean Lein
James Pumphret
Hugh Higgins
Juliette Bell
Richard James
Bobby Cook
Maxwell Godwin
Mike Hardison
Paul Koffend
Joseph Stanfield
Julia Swisher
Lila Beasley
Kelly Wagner
Rita Chase
Spencer Stevens
Brenda Horton
Ben Barber
Micaela Hernandez
Shannon Simmons
Betty Works
Don Woods

Austin Information Systems
Austin Information Systems
Damark
D & S Residential
Gindler Chappell Morrison & Co.
Haegelin Construction
IRS
Office of Public Counsel
PricewaterhouseCoopers
Ranger Excavating Inc.
Retired
Retired
Self-employed
Self-employed
Self-employed
Self-employed
Self-employed
TCADA
Texas Dept. of Insurance
Texas Education Agency
Thompson & Knight
Travis Business Park
TSBPA
TSBPA
TSBPA
U.S. Army Audit Agency
U.S. DOJ

El Paso

Edward Lobdell
Jimmy Stevens
Andra Crossland
Suzanna Hallmark
Brenda Yeager

Bixler & Co.
Retired
Self-employed
Self-employed
Wm. E. Rister & Co.

Fort Worth

Shane Messing
Kathryn Isbell

Bank One
Bell & Isbell

Stephanie Corrigan
Gene Anderson
Ryan Scoville
Angela Richardson
Frank Norris
Laurel Spohrer
George Lavina
Bonnie Vaughn
Johnna McNeal
Anthony Adeyemo
Lynn Badgwell
Walter Baldree
Donna Chamberlain
Richard Crow
Tom Hatfield
Patty Havard
Terry Hobbs
George Moore
A.Z. Smith
Sharron Walker
Philip Baker
Bonnie Vaughn

Burlington Northern Santa Fe
City of Paris
Dr Pepper/7-Up
Ernst & Young
FDIC
Grant Thornton
IRS
Lange & Assoc
Malnory McNeal & Co
R I A Fast Tax
Self-employed
Self-employed
Self-employed
Self-employed
Self-employed
Self-employed
Self-employed
The Rayzor Company
TSCPA
USDA
Verizon
Weaver & Tidwell
Wilson & Associates

Houston

William McCormick
William Nall
Susan Lee
Beverly Riggans
Gary Dullum
Pamela Nickell
David Castillo
Isabelle Giraudet
Hemant Khemka
Steven Smith
Michael Young

American Steel Building Co.
Burlington Resources, Inc.
Chase Manhattan Bank
City of Houston
Comptroller of Public Accounts
CSD, Inc.
DC Castillo Consulting Services
Ernst & Young
Ernst & Young
Grant Thornton
Green & McElreath
Elyse Turla  TSCPA Houston Chapter
Melvin Doolan  IRS
Carol Donnelly  IRS
Robert Estill  IRS
Ingrid Mathis  IRS
Steve Lewis  IRS
Nancy Springer  IRS
Pamela Tuttle  IRS
Evelyn Watson  IRS
Walter Winger  IRS
Henny Kusumawati  Jackson Hewitt Tax Service
Diana Tiberia  Keith Lawyer Management
Josephine Williams  Kellogg Brown & Root, Inc.
Tracy Vu  Kinder Morgan
Dora Navarro  Kingwood Medical Center
Angie Chi  Lawford Real Estate Investments, Inc.
Tracy Short  Mohle Adams
Gregory Garrett  Mr Fox & Rodriguez
Alice Gatlin  PricewaterhouseCoopers
Laura Sanchez  PricewaterhouseCoopers
Keith Kerr  Reliant Energy
Jane Healey  Rice University Facilities & Engineering
Leigh McAuliffe  SeaRiver Maritime, Inc.
G.M. Barziza  Self-employed
Malachy Byrne  Self-employed
John Childs  Self-employed
Lynn Embrey  Self-employed
Dennis Nelson  Self-employed
Barbara Parrigin  Self-employed
Randy Pollard  Self-employed
Charles Quirk Jr.  Self-employed
Jaydean Tullos  Self-employed
Kenneth Huewitt  Service Master
Lynn Correa  Silvertech Systems
Marvin Williams  University of Houston Downtown
Michael Gallagher  World ByNet.Com

Lubbock
Marion Bryan  American State Bank
Clay Adrian  Bolinger, Segars, Gilbert & Moss
Stephen Book  Bolinger, Segars, Gilbert & Moss
Jeff Marshall  Bolinger, Segars, Gilbert & Moss
Jeremy Royal  Bolinger, Segars, Gilbert & Moss
Kerrie Cribbs  Cannon Payne & Cribbs, LLC
Dottie Lewis  City of Lubbock
Yvette Peters  E. Jordan Mills
Angela Echols  Self-employed
Daphna Simpson  Self-employed
LaDelle Watson  Self-employed
Robert Ricketts  Texas Tech University
Kerrie Smith  Weiss & Associates
San Antonio
James Deaven  CCC Group, Inc.
Annette Garnett  CCC Group, Inc.
Donald Malik  Crockett Street Management

The November 7-8, 2001 examination will be held at the following locations:

FORT WORTH
WILL ROGERS MEMORIAL CIVIC CENTER

AUSTIN
LESTER E. PALMER AUDITORIUM

EL PASO
HAWTHORN INN & SUITES

HOUSTON
[FACILITY UNDETERMINED AT PRESS TIME]

LUBBOCK
LUBBOCK CIVIC CENTER

SAN ANTONIO
LIVE OAK CIVIC CENTER

Want to proctor the next exam?

If you are interested in proctoring even one session, please call your local TSCPA chapter or contact the Board by e-mail at:

exam@tsbpa.state.tx.us
Disciplinary Actions

Respondent: Peter Lynn Allman (Round Rock)
Certificate No.: 066518
Complaint No.: 99-12-13L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order in which the respondent agreed to complete an additional eight hours of live CPE concerning not-for-profit accounting by June 30, 2001, and to provide documentation of the courses completed by July 31, 2001. The respondent failed to exercise due care during an audit. The respondent’s conduct violated Section 21(c)(4) of the Act and Section 501.22 (Auditing Standards) of the Board’s Rules.

Respondent: Roosevelt E. Bassie (Houston)
Certificate No.: 059203
Complaint No.: 99-05-10L
Date of Board ratification: 3/22/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent was remanded with the requirements that the respondent pay $250.00 in administrative penalties, pay $500.00 in administrative costs, and complete and submit six hours of live CPE in the area of professional ethics.

The respondent failed to respond to Board communications in violation of Sections 901.502(6) and 901.502(11) of the Act as well as Section 501.48 (Responses) of the Rules.

Respondent: David B. Blomstrom (Richmond)
Certificate No.: 006107
Complaint Nos.: 99-07-04L and 99-10-06L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent was remanded with the requirements that the respondent pay $250.00 in administrative penalties, pay $500.00 in administrative costs, and complete and submit six hours of live CPE in the area of professional ethics.

The respondent failed to comply with Generally Accepted Auditing Standards in the preparation of financial reports for a school. The respondent’s actions violated Sections 901.502(6) and 901.502(11) of the Act and Section 501.22 (Auditing Standards) of the Rules.

Respondent: Bryan D. Bulloch (Dallas)
Certificate No.: 053989
Complaint No.: 00-03-22L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent was placed on a one-year probated suspension with the requirement that the respondent must complete a four-hour professional ethics course within 90 days of the date of the order.

The respondent practiced public accountancy without a practice unit and with a personal license that was delinquent and expired. In addition, the respondent failed to return client records. The respondent’s conduct violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.4 (Practice of Public Accountancy), 501.32 (Records), and 501.40 (Registration Requirements) of the Rules.

Respondent: Timothy J. Buzzelli (Denton)
Certificate No.: 070733
Complaint No.: 99-11-01L
Docket No.: 457-00-2157
Date of Board ratification: 3/22/01
Disposition: The respondent’s license was revoked and he was ordered to pay a $2,000.00 administrative penalty and $500.00 in administrative costs.

The respondent falsely listed J. Kevin Kasparek as a partner of E. Business, Inc. in an attempt to secure a business line of credit for E. Business, Inc. The respondent falsely listed J. Kevin Kasparek as guarantor of a loan application to Bank One to secure a business line of credit for E. Business, Inc. The respondent violated Sections 901.502(2), 901.502(6) and 901.502(11) of the Act.

Respondent: Coopers & Lybrand, LLP (now PricewaterhouseCoopers, LLP) and individuals listed below.
Registration No.: P4511 (now P4834)
Complaint No.: 98-01-64L
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The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary action.

In April 2000, the respondent was convicted of Interstate Transportation of Property Taken by Fraud, a federal felony. In addition, the respondent failed to report this conviction within 30 days as required by the Board Rules. The respondent's conduct violated Sections 901.502(6), 901.502(10), and 901.502(11) of the Act as well as Sections 501.36 (Reportable Events) and 501.41 (Discreditable Acts) of the Rules.

Respondent: Larry W. Kimes (Irving)
Certificate No.: 017343
Complaint No.: 96-05-11L
Date of Board ratification: 1/24/01
Disposition: The respondent was remanded based on his disbarment from practicing law in the State of Texas.

The respondent entered into an agreed consent order whereby the respondent must complete an accelerated quality review by a quality reviewer acceptable to the Board's Technical Standards Review Committee chair by June 30, 2001 and submit the report to the Board by August 1, 2001.

The respondent failed to exercise due care during an audit. The respondent's conduct violated Section 21(c)(4) of the Act and Section 501.22 (Auditing Standards) of the Rules.

Respondent: Jefferson Davis Heard (Austin)
Certificate No.: 015523
Complaint No.: 99-12-14L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order whereby the respondent agreed to complete an additional eight hours of live CPE in the area of not-for-profit accounting by June 30, 2001 and provide documentation of courses completed by July 31, 2001.

The respondent failed to exercise due care during an audit. The respondent's conduct violated Section 21(c)(4) of the Act and Section 501.22 (Auditing Standards) of the Rules.

Respondent: Jacqueline R. Jones (Dallas)
Certificate No.: 057024
Complaint No.: 00-07-02L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary action.

In January 2000, the respondent entered into a settlement agreement with the Board whereby the respondent was placed on probation for the betterment of the accounting profession and the enforcement of the Public Accountancy Act.

The respondent failed to register a practice unit with the Board within 30 days of the order; (6) must enroll in and begin peer review for his practice unit within 90 days of the order; (7) must timely pay all license and practice unit fees; and (8) must timely report all CPE in connection with his personal license and firm registration renewals.

The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary action.

In April 2000, the respondent was convicted of Interstate Transportation of Property Taken by Fraud, a federal felony. In addition, the respondent failed to report this conviction within 30 days as required by the Board Rules. The respondent's conduct violated Sections 901.502(6), 901.502(10), and 901.502(11) of the Act as well as Sections 501.36 (Reportable Events) and 501.41 (Discreditable Acts) of the Rules.

Respondent: Stephen C. Lawson (Lockhart)
Certificate No.: 024927
Complaint Nos.: 99-09-16L and 99-09-43L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent would be placed on probated suspension for two years. The respondent will meet once a month with a representative of the TSCPA's Concerned CPA Network Program, submit a notarized written report detailing his progress in the counseling program, undergo psychiatric evaluation by a physician within 90 days of the start of the probation, file quarterly reports from his physician if the psychiatrist recommends treatment, and submit proof.

The respondent also issued reports on financial statements that did not comply with the SSARS and performed attest and compilation services for more than three years without enrolling in a peer review program and obtaining a peer review. The respondent's actions violated Sections 901.502(6) and 901.502(11) of the Act and Sections 501.21 (Competence), 501.24 (Other Professional Standards), 501.40 (Registration Requirements), and 527.4 (Quality Review Program) of the Rules.

KPMG Peat Marwick LLP
Registration No.: P4938
Complaint Nos.: 95-10-03L and 95-10-04L
Date of Board ratification: 1/24/01
Disposition: The Board and KPMG entered into an Agreed Consent Order in lieu of possible disciplinary action by the Board against KPMG. The Agreed Consent Order is not an adjudication adverse to KPMG regarding the merits of the related matters investigated by the Board. KPMG has agreed to make a voluntary contribution in the amount of $425,000 for the betterment of the accounting profession and the enforcement of the Public Accountancy Act.
months of the start of the probation and pay a $1,000.00 administrative penalty.

The respondent failed to complete tax engagements for clients, failed to respond to client inquiries, and failed to respond to Board communications. The respondent's actions violated Sections 901.502(6) and 901.502(11) of the Act, as well as Sections 501.21 (Competence), 501.41(12) (Discreditable Acts), and 501.48 (Responses) of the Rules.

Respondent: Thalond D. Logan (Cedar Hill)
Registration No.: S09948
Certificate No.: 03181
Complaint Nos.: 00-08-01L and 00-08-02L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded.

The respondent issued an audit report at a time when the respondent's personal and firm licenses were delinquent and expired. The respondent's conduct violated Sections 901.502(6) and 901.502(11) of the Act and Sections 501.4 (Practice of Public Accountancy) and 501.40 (Registration Requirements) of the Rules.

Respondent: Joseph Onwuteaka (Sugar Land)
Certificate No.: 046275
Complaint No.: 99-04-08L
Docket No.: 457-00-1235
Date of Board ratification: 3/22/01
Disposition: The respondent was reprimanded by the State Bar of Texas on August 24, 1999. Following a public hearing on December 19, 2000, an administrative law judge of the State Office of Administrative Hearings entered a default judgment against the respondent. The Board revoked the respondent's license and ordered him to pay a $2,000.00 administrative penalty and $838.60 in administrative costs. The respondent violated Sections 901.502(6) and 901.502(11) of the Act and Sections 501.48 (Responses) and 501.90 (Discreditable Acts) of the Rules.

Respondent: Kenneth Ray Pinckard (Phoenix, AZ)
Certificate No.: 010485
Complaint No.: 99-10-04L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. The respondent also agreed to complete 120 hours of CPE prior to applying for reinstatement.

The respondent prepared and issued financial statements that were pervasively incorrect, did not comply with SSARS, and recognized a $40,000,000 CD prior to its issuance. In addition, the respondent's license was delinquent and expired because he has not paid the correct annual license fee. The respondent's conduct violated Sections 21(c)(2), 21(c)(4), and 21(c)(11) of the Act and Sections 501.21 (Competence), 501.23, (Accounting Principles) and 501.24 (Other Professional Standards) of the Rules.

The respondent failed to timely complete an engagement to prepare a 1998 corporate income tax return and financial statements and misrepresented to the client the completion date of the projects. The respondent's conduct violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.21 (Competence) and 501.41 (Discreditable Acts) of the Rules.

Respondent: John A. Wilkinson (Highland Village)
Certificate No.: 067581
Complaint No.: 00-05-09L
Date of Board ratification: 1/24/01
Disposition: The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded.

The respondent was suspended from practicing public accountancy in Kansas and fined $500.00 for failure to comply with the Kansas State Board of Public Accountancy's peer review requirements. The respondent's conduct violated Section 901.502(6) of the Act as well as Section 501.41 (Discreditable Acts) of the Rules.

CPE Actions

Respondents: INDIANA: Hilland, Jennifer Rynne
TEXAS: (Austin) Spaulding, Evan Patrick
(Dallas) Phillips, Daren
(Fulshear) Yates, Herbert Spencer
(Houston) Dillon, Thomas Kevin; Gorden, William Clark Jr.; Harwell, Michael Joe; Sanchez, Peter Anthony; (Rowlett) Oliver, Michael Paul
Complaint Nos.: 00-08-10209 through 00-08-10324
Docket No.: 457-00-2284
Date of Board ratification: 1/24/01
Disposition: The license of each respondent not in compliance with the Board's CPE requirements as of the January 24, 2001 Board meeting was suspended for three years, or until the respondent complies with the licensing requirements of the Act, whichever is sooner. Additionally, each respondent was assessed a penalty of $100 for each year that the respondent has been in non-compliance with the Board's CPE requirements.

The respondents failed to report sufficient continuing professional education

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credits required under Section 901.411 of the Act. The respondents are in violation of Section 901.411 of the Act and Section 501.2 (Definitions) of the Rules.

Respondents: ARIZONA: Witherpoon, Sharon Elyse
ILLINOIS: Schimmels, James A.
LOUISIANA: Youngblood, Nancy Colquitt
TEXAS: (Cedar Hill) McElroy, Roosevelt Jr.
(Dallas) Kirksey, Timothy Scott; Stockwell, Mel Foster; Wilson, Ronald Albert
(El Paso) Schwartz, Raymond Edward
(Floresville) Bippert, Laura Yvonne
(Garland) Mwangi, Michael K.
(Houston) Denson, John Russell; Houston, Laura Ann Eaton; Johnson, Richard Welton; Perry, Jamie Patrice
(Plano) Siemer, Gary W.
(Richardson) Brown, James Martin
(San Antonio) Dooley, Douglas Edward

Complaint Nos.: 00-09-10068 through 00-09-10415
Docket No.: 457-01-0170.B
Date of Board ratification: 1/24/01
Disposition: The license of each respondent not in compliance with the Board’s CPE requirements as of the January 24, 2001 Board meeting was suspended for three years, or until the respondent complies with the licensing requirements of the Act, whichever is sooner. Additionally, a penalty of $100 was imposed for each year the respondent has been in non-compliance with the Board’s CPE requirements.

The respondents failed to report sufficient continuing professional education credits required under Section 901.411 of the Act. The respondents are in violation of Section 901.411 of the Act and Sections 501.25 (Mandatory Continuing Professional Education) and 523.62 (Mandatory CPE Reporting) of the Rules.

Respondents: CALIFORNIA: English, Travis Bernard
TEXAS: (Austin) Elkouri, Brian Ameen (Carrollton) Bennett, Larry Rogers
(Dallas) Parker, Heidi Jo (Dripping Springs) Horne, Jerry Lee
(Houston) Baker, Phillips Stabe Jr.; Howe, Michael; Wallis, Christopher David
(Irving) Watson, Shannon Michelle (Lubbock) Bruffey, George William III (Mesquite) Wootten, Michael Riley
(Missouri City) Hall, Dena Rachelle (Pearland) Wyatt, Wallace Wayne (Seabrook) Lane, Terrance Joseph

Complaint Nos.: 00-11-10052 through 00-11-10239
Docket No.: 457-01-0980.B
Date of Board ratification: 3/22/01
Disposition: The license of each respondent not in compliance with the Board’s CPE requirements as of the March 22, 2001 Board meeting was suspended for three years, or until the respondent complies with the licensing requirements of the Act, whichever is sooner. Additionally, a penalty of $100 was imposed for each year the respondent has been in non-compliance with the Board’s CPE requirements.

The respondents failed to report sufficient continuing professional education credits required under Section 901.401 of the Act. The respondents are in violation of Section 901.411 of the Act, as well as Sections 501.25 (Mandatory Continuing Professional Education) and 523.62 (Mandatory Continuing Professional Education Reporting) of the Rules.

Three-Year Delinquent Actions

Respondents (individuals): ALABAMA: Fagin, Michael Kyle
ARKANSAS: Foshee, Marchelle Lee; Launius, Keith Randall
CALIFORNIA: Consolacion, Franco Herminia; Paymaster, Ashwin Chandrakant; Quinn, Todd David; Slane, Kenneth Edward
COLORADO: Sparrow, Timothy David
FLORIDA: Scarpati, Erica Julie; Hoover, Robert Bradley II; Myers, Michael Alan; Mendoza, Marylo Carroll
GEORGIA: Faust, Boyd Douglas; Tullis, Rachel Elizabeth
IOWA: Buell, Donna Lou
ILLINOIS: Clevenger, Carolyn Elizabeth
LOUISIANA: Francis, George Edward
MASSACHUSETTS: Fuller, Robert Donnell;
MISSOURI: Gates, Amy Leigh
NORTH CAROLINA: Posner, Gail A. Perrey
NEW YORK: Feuer, Marvin; Helfert, Cynthia Sue
OKLAHOMA: Marriam, Pamela I.
TEXAS: (Arlington) Brakke, Erling Bert (Austin) Berns, Karen Joines; Chu, Kathy Ching-Wen; Hartman, Adam Whitesell
(Beaumont) Long, Robert Lee (Boerne) Helmkne, David A.
(Corpus Christi) Carter, Peggy (Dallas) Edwards, Charles Montgomery; Fogarty, William Thomas; Gaitan, Robert; Johnson, Steven John; Rice, Keith Lynn; Terry, Kevin Patrick; Winikka, Daniel Paul
(De Soto) Wehtje, Ronald Mark; Ensley, Francis Annette
(El Paso) Simms, Douglas Allen (Ennis) Mahaley, Donald Richard
(Flower Mound) Harrell, Lisa Anne
(Fort Worth) Schroeder, Ricci Dale (Grapevine) Strempel, Irving Jay (Harlingen) Volpe, Maricela
(Houston) Algaze, Robert; Cutsinger, Richard Dean; Kech, Abby Hatcher; Maresh, Melvin Albert; Satterfield, Marilyn Goode; Valentine, Kenneth Dewitt
(Hurst) Webb, Alice Marie
(Irving) Osborne, Andrew Joseph
(Kingwood) Wursche, Richard John

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(McKinney) Ayers, Daniel Freeman
(Missouri City) MacCallon, James Wallace
(Plano) Bates, Kerry D.; Driver, Donald Benjamin; McCracken, Patrick Edward; Morton, Kimberly Hope
(Richardson) Rehn, Ronda Frances Steely
(San Antonio) Dupont, Michael Maurice; Hooper, Bennie Mike; Vincent, Walter Jones
(Sugar Land) Jarrell, Donald Stanley; Thomas, Jeffrey John
(Waco) Landon, Kirk Wayne

Complaint Nos.: 00-08-10001 through 00-10071
Docket No.: 457-00-2284.A
Date of Board ratification: 1/24/01
Disposition: The license of each respondent not in compliance with the Board’s license requirements as of the January 24, 2001 Board meeting was revoked without prejudice. Each respondent firm may regain certification by paying all the required license fees and penalties and by otherwise coming into compliance with the Act.

The respondents failed to pay the license fees and penalties required under Section 901.502(4) of the Act for three consecutive license periods.

Respondents: (firms)
IDAHO: Robyn Rowe Parks
IOWA: Thomas Webster Heeter
TEXAS: (Abilene) Bruce Carlton Wood; Don E. Drake; Fredric Russell Mance Jr.; John M. Crosby; Lamont D. Kennedy II; Maria de Los Angeles Delgado; Melvin G. Alexander
(Bandera) Diane Butler Whiteley
(Baytown) Carl C. Currie
(Beaumont) Curtis Allen Lichay; Desa M. Praznik
(Bedford) Jack E. Mounts, Jr.; Rickey L. Sweat
(Buffalo) Shirley Watson Newsom
(Carrollton) Jo Ellen Teasdale; Marsden Ronald Avery III
(Colleville) Uday Patil
(Conroe) L. Rigby Owen, Ill
(Coppell) Robert Wesley McKee
(Crockett) Randy Carson Holloway
(Crowley) Richard B. McNamah
(Dallas) Bailey, Vaught, Robertson & Company; David J. Quick; Deborah Brumley Postell; James R. Wolkenstein

Jeffery Robert Campbell; Keith Lynn Rice; Michael Clayton Wilson; Martin Alan Paul; Stephen Michael Regan; Steven E. Miller; Thomas Craig Maples
(El Paso) Wiener, Strickler & Co., P.C.
(Euless) Tonja Higgins
(Fort Worth) Kimberly Baggett; Milton West Soward; Scott Randall Mills; Steven W. Leshikar
(Gorman) Scott E. Gressett
(Granbury) Frank J. Hartman, Inc.
(Houston) Ash Huq; Barbara Chou; Brian S. McPherson; Charles E. Bryson Jr.; Dianne I. Metcalf; E. C. Moore; E. W. Allen; Glenn Arwin January; James T. Harris; Janice C. Wolfe; Jitendra Rajnikant Shah; John F Synnott; Larry Roe Pirkle Jr.; Mark Anthony Newsome; Mark C. Candela; Paul A. Vanek; Paul D. Garcia Jr.; Ralph D. Hollingshead; Robert Algage; Stephen K. Radusch; Thomas Francis Dunn; Victor Parisian, P.C.; William H. Fitzsimmons
(Humble) Gail R. Hall
(Huntsville) Jacob Vernon Mitchell Jr.
(Kaufman) John T. Andrews III
(Kingwood) Richard John Wurschke
(Lake Jackson) Thomas Alfred Sewall
(Legue City) Gary Richard Davis
(Longview) Atwood David Hines
(Lubbock) Ronnie Alan Foster
(Mansfield) Paul W. Christopher, P.C.
(McKinney) Thomas A. Gray
(Mesquite) Debra Sue Loud
(North Richland Hills) George M. Trevino
(Pearland) Linda J. Navich
(Plano) Christopher A. Shaw; James McGowan Hudgins; Robert E. Dais, P.C.; Thomas J. Gingerich
(Roanoke) Timothy J. Zimmerer
(San Angelo) George M. Johnston
(San Antonio) James H. Day Jr.; Joyann Earnest; Kyle Lynn Cole; Philip A. Kolovson; Sharon Kay Williams
(Sherman) Frederick O. Lehmann Jr.
(Spring) Glenn Scott Daniel
(Stafford) Judy Marie Boyd
(Texarkana) Gregrey D. Porter
(Tyler) Jeanne C. Lewis
(Waco) Max Chapman & Company, P.C.
(Winnie) Robert George Adams

Complaint Nos.: 00-08-10072 through 00-10-10208
Docket No.: 457-00-2284.A
Date of Board ratification: 1/24/01
Disposition: The license of each respondent firm not in compliance with the Board’s license requirements as of the January 24, 2001 Board meeting was revoked without prejudice. Each respondent firm may regain licensure by paying all the required license fees and penalties and by otherwise coming into compliance with the Act.

The respondents failed to pay the license fees and penalties required under Section 901.502(4) of the Act for three consecutive license periods.

Respondents: ARIZONA: Locke, Michael Lee
COLORADO: Phillips, Anne Potts
FLORIDA: Cantillo, Julio; Schechter, David William; Winegar, Steven Kent
GEORGIA: Engh-Kittelsen, Karsten
HONG KONG: So, Kitty Man-kit
ILLINOIS: Hoffmann, Anita Kathleen; Wiles, Scott Alan
NEW JERSEY: Fugger, Jill Brown
NEW MEXICO: Lopez, Andrew Leo
NEW HAMPSHIRE: Webber, Clare Marie
NEW YORK: Ranney, Michael Henry; Xu, Zuming
OHIO: Harrington, Daniel P.
OKLAHOMA: Carter, Andrew Scott
PENNSYLVANIA: Anderson, Orman Larue; Kohl, Joseph George
TEXAS: (Aledo) Muir, Margaret Ann Muller
(Arlington) Eskridge, John Ira
(Corpus Christi) Abel, Ralph Bruce
(Dallas) Barnard, Joseph Michael; Bengtson, Stacy Leigh; McBrayer, Jeffrey Todd
(Fort Worth) Alderman-Murrell, Cynthia Kay; McCollough, William Rufus
(Houston) Counts, Richard Bailey; Franklin, Thomas Darrell; Harbach, Pamela Kaup; Orosco, Alfonso Christianson; Thomas, David Wayne; Westerman, James Anthony; Wood, Jeffrey Powell
(Jones Creek) McPherson, Michael Scott

(NASA Bay) McKenzie, Clifford Hugh
(Plano) Shapley, Terry Mack; Weiss, Elizabeth D.
(Round Rock) Gibbs, Gary Wayne
(San Antonio) Christian, Cynthia V.
(Spring) McCaig, Wendy Renee
(Sugar Land) Phipps, Sylvester
(Texarkana) Shadix-Cochran, Jenny L

Complaint Nos.: 00-09-10001 through 00-10-10067
Docket No.: 457-01-0219.A
Date of Board ratification: 1/24/01
Disposition: The certificate of each respondent not in compliance with the Act

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Board’s license requirements as of the January 24, 2001 Board meeting was revoked without prejudice. Each respondent may regain certification by paying all required license fees and penalties and by otherwise coming into compliance with the Act.

The respondents are in violation of Section 901.502(4) of the Act. The respondents failed to pay the license fees and penalties required under Section 901.502(4) of the Act for three consecutive license periods.

Respondents: CALIFORNIA: Miliken, Robert Larry; Etemad, Linda Kay Jenkins; Davis, D’Lynda Danielle COLORADO: Wright, David Charles FLORIDA: Velarde, Jorge Manuel; Otero, George Louis GEORGIA: Fowler, Stuart Clay; Smith, Homer Reeves INDIANA: Rosenfeld, Julius Allan KOREA: Ko, Wan Kyu LOUISIANA: Strickland, Melissa Carol; Crays, David Edward; Hendricks, Danny Ray; Hummingbird, Rita MARYLAND: Di Marco, Paula Ann MICHIGAN: Carmody, Mary Kathleen MISSOURI: Varner, Linda Sue Deines NORTH CAROLINA: Dyson, Michael Ryan OKLAHOMA: Jenson, Joshua PENNSYLVANIA: Eggers, Johnnie Lawrence TEXAS: (Austin) Chu, Stephen Ming; Jobe, Everette Dean; Roche, David Leslie; Salmon, Charles Robert (Bellaire) Pursell, Alan Wade (Dallas) Ball, Brian Craig; Carlyle, John Kevin; Fajack, Matthew Marion (El Paso) Garrity, Joseph Patrick (Flower Mound) Allen, Dean Lee (Fort Worth) Doyle, Patrick Allen; Mills, Scott Randall (Gordon) Savage, Angela Kay (Grapevine) Jones, Samuel Dee (Houston) Adair, Michael A.; Baker, Walter Searls Jr.; Bragg, Paul Alfred; Brune, Rebecca Lynn; Grove, Allison H.; McNeil, Lowery Walter; Reicherzer, Gary Wayne; Stratton, Michele Ann; Welsch, Glenn Andrew; Yaeger, Kathleen Marie Ling (Livingston) Koperna, William James (Plano) Hurt, Sondra Kemp (San Antonio) Busby, Walter George; Fethech, Barbara; Mariscal, Jorge Ariel; Roberts, Jerry Irving; Sphar, Barbara Bogue (Southlake) Epperson, Jeffrey B. (Spring) Daniel, Glenn Scott; Ryden, Gerald Bruce (Sugar Land) Pettibone, Fred Edwin Jr.

WISCONSIN: Binder, Kerri Elizabeth Complaint Nos.: 00-10-10001 through 00-10-10064 Docket No.: 457-01-0485.A Date of Board ratification: 1/24/01 Disposition: The certificate of each respondent still not in compliance with the Board’s license requirements as of the January 24, 2001 Board meeting was revoked without prejudice. Each respondent may regain certification by paying all the required license fees and penalties and by otherwise coming into compliance with the Act.

The respondents failed to pay the license fees and penalties required under Section 901.502(4) of the Act for three consecutive license periods. The respondents are in violation of Section 901.502(4) of the Act.

Respondents: ARIZONA: Peiser Robert Kenneth COLORADO: King, Jogina FLORIDA: Cox, David William; Khimji, Zenobia IOWA: Fleischer, Richard Ray ILLINOIS: Wong, Julia Kay KANSAS: Marquis, Troy M. MASSACHUSETTS: Embs, Stephen Edward MISSOURI: Presley, Theresa Janet NEW YORK Christiansen, Barry Lee; Kennedy, Charlotte Lee Banks OHIO: Goodwin, James Edward Jr. TEXAS: (Arlington) Bibb, Robert Lee; Rains, Diana Lynn Cooper (Austin) Chan, Olivia; Kirby, John Albert; Sedgwick, John Edwin (Belton) Doskocil, Dawn Lynn Spring (Brownsville) Diaz-Granados, Harmodio (Cedar Park) Moerbe, Diann Louise (Coleman) Patrick, Jane Burton (Dallas) Chiu, Gin-Phong; Dion, Donald Armand; Gass, Steven Ray (Flower Mound) Scroggins, Boyd Keith (Fort Worth) McClanahan, Paul Kirk; Sheffy, Robbie Kay (Houston) Dennard, Andrew Joseph; Massoudi, Javad; Raduschen, Stephen Kent; Richards, Stanford Stephen; Sharif, Sarfraz Aftab; Tang, Alan (Katy) Macon, George Thomas (Lubbock) Hendricks, Robert T. (Missouri City) Craig, Daniel Layne; Gremillion, James Paul Jr. (San Antonio) Pairett, Monica Jeanne (Sugar Land) Crosley, Charles Douglas; Woods, Michelle Marie (Tomball) Marshall, Mickey Vernon VIRGINIA: Pollard, Mark Edward Complaint Nos.: 00-11-10001 through 00-11-10051 Docket No.: 457-01-0980.A Date of Board ratification: 3/22/01 Disposition: The certificate of each respondent still not in compliance with the Board’s license requirements as of the March 22, 2001 Board meeting was revoked without prejudice. Each respondent may regain certification by paying all the required license fees and penalties and by otherwise coming into compliance with the Act.

The respondents failed to pay the license fees and penalties required under Section 901.401 of the Act for three consecutive license periods. The respondents are in violation of Section 901.502 of the Act.

Failure to Complete License Notice

Respondents: TEXAS: (Canton) Smith, Charles (Tivoli) Fagan, Fred Nicholas Investigations Nos.: 00-11-10240 through 00-11-10284 Docket No.: 457-01-0980.C Date of Board ratification: 3/22/01 Disposition: Each respondent’s registration was revoked without prejudice until such time as the individual’s license renewal complies with the license requirements of the Act.

The respondents failed to complete the renewal of their licenses required under Section 901.401(b) of the Act. The respondents are in violation of Sections 901.502(6) and 901.502(11) of the Act as well as Section 515.1 (License) of the Rules.

Quality Review Actions

Exam Writers
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Evaluating effective multiple-choice questions, a glossary of terms and assumptions, as well as an exam blueprint.

AICPA technical managers will work with the contractors in preparing the deliverables, reviewing and approving the contractors’ training materials, and serving as subject matter experts at the item writing and reviewing workshops. The item writing and examination development workshops will be conducted in June and July 2001 under the guidance of a measurement or test development professional. Item review panels will meet in September.

The AICPA’s Examinations Team staff will review the items prior to submission to subcommittees for further appraisal. Preparation subcommittees and content committees will focus on either accepting or rejecting the items rather than attempting to rework unacceptable questions.

All items will then undergo evaluation, pretesting, and calibration prior to building the computer-based test forms.

21st Century
continued from page 2

are involved in research to determine whether the computerized exam is sound. State boards of accountancy are providing input from the legislative and regulatory sector. Volunteer participants are taking part in exam simulations while research groups are proceeding with various other aspects.

Holder and Mills see the creation of a computerized Uniform CPA Examination as essential to maintaining the esteem that American CPAs have earned. “Thus, we see a profession that is both highly regarded and yet subject to increasing criticism and questioning. This situation affects all accountants and, by extension, the CPA exam. We do not believe the current exam fails to protect the public; however, we do think the exam must change if it is to remain effective in protecting the public interest.”
Offering CONFIDENTIAL assistance to CPAs, exam candidates, and accounting students who may have a drug or alcohol dependency problem or mental health issues.

For information call (800) 289-7053

The network is sponsored by the TSCPA and is endorsed by the Board.

LEGAL NOTICE: The identity and communications and fact of membership of anyone attending this group are confidential and protected under penalty of law under Chapter 467 of the Texas Health and Safety Code.

DID YOU KNOW?

Volunteers in the Concerned CPA Network receive training about:
- chemical dependency and mental illness;
- guidelines for identification;
- intervention skills; and
- policies and procedures used by the TSCPA Peer Assistance Program.

If you are interested in becoming a volunteer, call for a confidential referral to a member of the Concerned CPA Network near you for information about the training.

CONCERNED CPA NETWORK

(800) 289-7053