Board revokes Andersen’s license to practice accounting in Texas

At a special meeting on August 16, 2002, the Texas State Board of Public Accountancy revoked Arthur Andersen LLP’s license to practice public accountancy in the State of Texas.

The revocation was presented to the Board in the form of an agreed consent order. The ground for discipline recited in the order was the firm’s conviction by jury verdict on felony obstruction of justice charges in June 2002.

“The Board’s revocation of Andersen’s license is the severest sanction available under the Public Accountancy Act for the firm,” said K. Michael Conaway, the Board’s presiding officer. “Although it is tragic that a firm with Andersen’s proud history in Texas should be brought so low, the firm’s actions in the Enron case clearly warrant this result.”

The Board’s order also expressly resolves all of the Board’s claims concerning the firm’s work for Enron, Inc. On May 23, 2002, in a notice of hearing filed with the State Office of Administrative Hearings, the Board charged that Andersen had failed to follow generally accepted auditing standards and generally accepted accounting principles in attest work it performed for Enron between 1997 and 2002. Enron’s financial statements for those years were materially misstated, in part because the company used certain “special purpose entities” to record debt that should have been booked to Enron’s financial statements. The Board also alleged that Andersen lacked objectivity, integrity, and independence in the performance of these services. Andersen denied the charges.

The Board opened its investigation in November 2001 after Enron announced it would restate its financial statements. The firm’s work for the Houston-based energy company thereafter quickly became the focus of intense media and public scrutiny. Enron and its accounting practices were the subject of more than 30 Congressional hearings and investigations by the SEC and other government agencies.

“A It though it is tragic that a firm with Andersen’s proud history in Texas should be brought so low, the firm’s actions in the Enron case clearly warrant this result.”

K. Michael Conaway

See *Andersen*, page 14
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA), THE NATIONAL ASSOCIATION OF State Boards of Accountancy (NASBA) and the testing firm Prometric have signed a joint agreement to provide a computerized CPA examination to candidates in early 2004.

A greement reached to provide

COMPUTERIZED EXAMINATION

The final paper-and-pencil examination will be held in November 2003. The transition to a computer-based test will enhance the CPA examination by incorporating the assessment of critical skills, such as research and communication, and will include increased emphasis on information technology and general business knowledge, as well as broadening the scope of the examination in the audit and attest area. In addition, the computer-based test will afford more flexibility to CPA examination candidates, who will be able to take the examination up to four times a year. With computer-based testing, examination centers will be available up to six days a week.

The AICPA will continue to develop the questions and grade the computerized examination, while NASBA and the state boards of accountancy will be responsible for the overall administration of the exam to the more than 100,000 candidates who sit each year, including approximately 7,000 Texas candidates. The AICPA will ensure that the CPA examination is reliable, psychometrically valid, secure, legally defensible, and conforms to applicable constitutional, statutory, and regulatory standards.

NASBA and the state boards of accountancy will continue to fulfill their traditional roles of administration, including candidate eligibility and authorization processes.

“The business world has changed dramatically since the Uniform CPA Examination was first introduced,” David Costello, president and CEO of NASBA, stated. “State boards of accountancy, in meeting their public interest responsibilities, require an examination that, together with relevant education and experience criteria, qualifies candidates to be CPAs in a tough and challenging business environment.”

NASBA will develop and maintain a national candidate database that enhances examination security, assures confidentiality of candidate information, and protects against inappropriate use of candidate data. Eligibility to sit for the examination is based upon determinations by individual state boards of accountancy. NASBA will issue final authorization to schedule appointments for testing once candidate information is entered into the database.

The AICPA will ensure that the CPA examination is reliable, psychometrically valid, secure, legally defensible, and conforms to applicable constitutional, statutory, and regulatory standards.

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This effort is being conducted by the AICPA’s Examinations Team under the auspices of the AICPA/NASBA Computerization Implementation Committee, the group that is managing the transition of the examination to a computer-based format. Each question must be pre-tested and determined to be psychometrically valid prior to its inclusion in the computerized examination’s item bank.

Since November, 2001 pretesting simulations have been conducted on college and university campuses across the nation, including in Texas at Baylor University, Texas A&M Commerce, and Texas A&M Corpus Christi. Discussions are underway at other universities around the state to host other pre-test events.

The project serves several purposes, including:

- offering an opportunity to pre-test potential questions;
- giving individuals an opportunity to experience the examination in a simulated test environment;
- offering a chance to use on-line authoritative literature and pronouncements that will be available to develop responses to the case-study simulations;
- relieving some of the anxiety associated with the transition from a paper-based examination to a computerized format; and
- providing the test-taker with a scored response that could be useful in preparing for the actual computer-based CPA examination.

Texas CPAs can assist the Board in the transition to the computer-based CPA examination in the following ways:

- Texas college and university accounting instructors are urged to relay this information to their department chairs so that their schools can participate in the pre-testing effort.
- Newly licensed CPAs who have taken the examination within the past year may be eligible to pre-test participants.
- CPAs are encouraged to inform co-workers of this opportunity. Individuals who are currently taking the paper-based CPA examination may participate in pre-testing.

A Volunteers sought for pre-testing

This effort is being conducted by the AICPA’s Examinations Team under the auspices of the AICPA/NASBA Computerization Implementation Committee, the group that is managing the transition of the examination to a computer-based format. Each question must be pre-tested and determined to be psychometrically valid prior to its inclusion in the computerized examination’s item bank.

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As we move closer to the first Uniform CPA Examination via computer in 2004, a number of important projects must be completed, including computerized pre-testing and case-study simulations.

Volunteers sought for pre-testing

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For additional information contact:

Joanne Lidstrom
Pre-Test Technical Manager
AICPA
(202) 938-3806
www.cpa-exam.org

or

Donna Hiller
Director of Qualifications
TSBPA
(512) 305-7818

\(^1\) The American Institute of CPAs and the National Association of State Boards of Accountancy.
The May 2002 Uniform CPA Examination was conducted at six Texas locations, with 2,849 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
- Daniel Garcia - Asicta Corp.
- Anthony Ross - Austin Energy
- Christina Boateng - CSC
- Janie Tusa - Deaton Engineering
- Rosanne Levbarg - Donovan Miller
- Susan McClain - Durbin & Bennett
- John Lemon - Gindler, Chappell, Morrison & Co.
- Susan Shrader - Mastec
- John Eli - Mueller, Vacek & Kiecke
- Larry Lentz - Region XIII Esc
- Dawn Cummings - Southwest Key Program, Inc.
- Melody Chung - Self-employed
- Michael Dickey - Self-employed
- Jessica Hung - Self-employed
- Richard James - Self-employed
- Robert Saegert - Self-employed
- Joseph Stanfield - Self-employed
- Celia Thompkins - Self-employed
- Constance White - Self-employed
- Terry Hobs - Student
- Queenie Tam - Texas Education Agency
- Linda Fredlund - Texas Education Agency
- Michael Richmond - Texas Education Agency
- Glen Simpson - Texas Research International
- Donald Woods - USAO Austin
- Darryl Tietjen - Utility Commission of Texas

### El Paso
- Kirk Patterson - Dunbar, Broaddus & Gibson
- David Appleby - Pate & Appleby
- Cory Gano - Rogers, Fitzhugh & Co.
- Helen Peck - Self-employed

### Fort Worth
- Woody Mathews - Auldridge, Mathews & Von Tung
- Kathryn Isbell - Bell & Isbell
- Joe McLaughlin - Benfield Blanch
- Christie Mantooth - Burlington Resources
- Gene Anderson - City of Paris
- Edie McDonald - Cook McDonald & Co.
- William Cook - Cook McDonald & Co.
- Kawana Brown - Ernst & Young
- Frank Norris - FDIC
- Linda De Jesus - Fort Worth Visitors & Convention Bureau
- Jim Klenzendorf - Jones & Klenzendorf
- Marilyn Todd - IRS
- George Lavina - IRS
- Bonnie Vaughn - Lange & Associates
- Johnna McNeal - Mairony & McNeal
- Don King - Retired
- Victor Rudolph - Retired
- Perry Smith - Retired
- Heather Cross - Rylander Clay & Optiz
- Walter Baldree - Self-employed
- Donna Chamberlain - Self-employed
- Tom Hatfield - Self-employed
- Terry Hobs - Self-employed
- Terri Homberger - Self-employed
- Ray McComb - Self-employed
- George Moore - Self-employed
- A.Z. Smith - Self-employed
- Dave Walsh - Self-employed
- Sharon Walker - Self-employed
- Lynn Crenshaw - Self-employed
- David Eason - Sproles Woodard
- Laurel Spohrer - Sproles Woodard
- Ruth Brooks - Stovall, Grandey & Whatley
- Toyin Adeniji - Sutton, Frost, Cary
- Kwadwo Ofori-Mensah - Texas Department of Human Services
- Phil Baker - The Rayzor Co.
- James Fitts - Weaver & Tidwell
- Kevin Sanford - Weaver & Tidwell

### Houston
- Queenie Tam - American General Life Insurance
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<td>Donna McGinnis</td>
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<td>Deloitte &amp; Touche</td>
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<td>Kraig Hal</td>
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<td>Aleyamma Mathew</td>
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<td>Lynn Correa</td>
<td>Silvertech Systems</td>
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<td>Richard Loving</td>
<td>The Estate Architects</td>
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<td>Daphna Simpson</td>
<td>Self-employed</td>
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<td>Roberta Allen</td>
<td>Texas Tech University</td>
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<tr>
<td>Ben Trotter</td>
<td>Texas Tech University</td>
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**SAN ANTONIO**

- Ann Laskowski
- Donald Malik
- Luther Boyd
- Gary Gresham
- Jo Lynn Timmermann
- Glen Hartford
- Andy Pickard
- Roland Boysen
- Alice Lee
- Ted Meyer
- Dean Pantzar
- Al Reiter
- Lloyd Tschirhart
- Virginia Flores
- Ann Laskowski
- Brehm, Havel & Co.
- Crocket St. Management
- HB Zachary
- Mass Marketing, Inc.
- Mullins & Timmermann
- Retired
- St. Mary’s University
- Self-employed
- Self-employed
- Self-employed
- Self-employed
- Self-employed
- Self-employed
- Self-employed
- Energy

**LUBBOCK**

- Thomas Allen
- American State Bank
- Marion Bryant
- American State Bank
- Clay Adrian
- Bolinger, Segars, Gilbert & Moss
- Matthew Willis
- Bolinger, Segars, Gilbert & Moss
- Dorothy Lewis
- City of Lubbock
- David Blackburn
- First United Bank
- Jerry Hill
- JW Anderson & Associates
- Sherry Hightower
- Mason Warner & Co.
- Lonny Hergert
- Phillips & Associates
- Ricky Green
- PNB Financial
- Jeffrey Vinson
- Robinson Burdette Martin
- Seright & Burrow
- Kurt Copeland
- Self-employed
- Norma Kincer
- Self-employed

If you are interested in proctoring even one session of the November 2002 exam, please call your local TSCPA chapter or contact the Board at:

**exam@tsbpa.state.tx.us**

**November 6-7, 2002**

**Exam Locations:**

- Austin
- El Paso
- Fort Worth
- Houston
- Lubbock
- San Antonio

**Tampa Bay Area Exam Site**

- Hyatt Regency Clearwater Beach

**San Francisco Exam Site**

- Hyatt Regency San Francisco Bayfront

**Washington, D.C. Exam Site**

- Conference Center at the Newseum

**Chicago Exam Site**

- Hyatt Regency Schaumburg

**Denver Exam Site**

- Denver Marriott South at Park Meadows

**Indianapolis Exam Site**

- JW Marriott Hotel & Spa

**Los Angeles Exam Site**

- Marriott Beverly Hills

**Miami Exam Site**

- Renaissance South Beach Hotel

**New York Exam Site**

- Grand Hyatt New York

**Philadelphia Exam Site**

- The Phillip\'s

**Phoenix Exam Site**

- Sheraton Phoenix Airport Hotel

**San Antonio Exam Site**

- San Antonio Marriott Riverwalk

**San Diego Exam Site**

- Hyatt Regency La Jolla

**Seattle Exam Site**

- Four Seasons Hotel

**Tokyo Exam Site**

- The Prince Tokyo Midtown

**Toronto Exam Site**

- The Westin Harbour Castle

**Vancouver Exam Site**

- Sheraton Vancouver Airport Hotel
The Board has published the entire body of its rules in a three-ring binder for licensees, libraries, and other interested parties.

The initial publication and a one-year subscription of updates may be purchased by cashier’s check, personal check, or money order made payable to the Texas State Board of Public Accountancy.

Included in the book are the Board’s Rules of Professional Conduct, as well as the rules on licensing and registration, continuing professional education, peer review, the Uniform CPA Examination, and practice and procedure.

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* MTA includes Austin, Jonestown, Lago Vista, Leander, and Manor.

MAIL TO
Texas State Board of Public Accountancy
333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900
Ten of the new CPAs were recognized for earning the highest scores on the CPA examination. They are:

- Mark C. Shannon
- Brandi Marie Coble
- Hua Gray
- Anna Elizabeth Sosolik
- Xiaohang Wang
- David Shane Peck
- Sarah Rachel Louise Goldberg
- Joshua Paul Comer
- Hemant Khemka
- Jennifer Renea Jennings

David Peck was also recognized for winning the AICPA’s bronzemedal for the highest score in the nation when he took the exam in May 1995.

One of the outstanding candidates spoke at each ceremony on behalf of all the candidates. Hua Gray delivered the address in Austin, while Anna Sosolik and Hemant Khemka spoke in Fort Worth and Humble, respectively.

The individuals listed below have maintained their CPA licenses for fifty years, and were also honored:

**CALIFORNIA:** George A. Janda

**COLORADO:** Robert C. Bennett

**MARYLAND:** Julian Savage

**TEXAS:** (Addison) Arty B. Smith
(Austin) George L. Boswell; Edward A. Burns; Raymond Devine
(Big Spring) John R. Scott
(Carrolton) Francis L. Davis III
(Dallas) Edward S. Blythe; Allen William Burgess Sr.; Charles M. Kennedy; Gerald R. May; Lee D. Webster
(Del Rio) James H. Hardin

**(El Paso)** Dorothy Angus Bartel; William L. Knodell
(Fort Worth) Kenneth E. Staples
(Galveston) Lee B. Ansell
(Granbury) George E. Spears
(Houston) Lawrence J. Blediger; James M. Daniel; Oscar E. Einkauf Jr.; Harry H. Hudson; Howard T. Lay; Robert L. Stevenson; Richard M. Voripaieff; James R. West; Ely M. Zalta
(Huntsville) Norman N. Snapp
(Laredo) Charles Burns Dickinson
(Longview) James R. Whatley
(Lubbock) Raymond L. Lawrence
(Richardson) Brian H. Dooley
(San Angelo) Francis D. Bachman Jr.
(San Antonio) Charles R. Deitiker; John F. Kramer
(Sweetwater) Oscar L. Taylor Jr.
(Tyler) Henry H. Bryant
(Wimberley) Curtis H. Cadenhead Jr.

**VIRGINIA:** Irene B. Davidson

(TOP LEFT) Edward A. Burns and James H. Hardin were 50-year honorees who attended the Austin ceremony.

(ABOVE) Lee D. Webster attended the Fort Worth ceremony, where he was recognized as a 50-year licensee.

(BELOW) CPAs licensed for 50 years honored at the Humble ceremony were Howard T. Lay, Norman N. Snapp, and Charles K. Deitiker.
THE BOARD HAS PROPOSED A NEW RULE WHICH, IF ADOPTED, WILL broaden the focus of the mandatory ethics course from the Rules of Professional Conduct to a course that includes ethical reasoning.

On July 25, the Board took the first step in adopting Section 523.34 (Course Content and Board Approval after September 1, 2003) which will require instructors of Board-approved ethics courses to also emphasize ethical considerations in applying the Rules of Professional Conduct to all aspects of professional accounting work.

Regardless of whether the work is performed by a CPA in client practice or in a non-client environment, the Board recognizes that it is sometimes difficult to make ethical decisions.

Regardless of whether the work is performed by a CPA in client practice or in a non-client environment, the Board recognizes that it is sometimes difficult to make ethical decisions; it has therefore directed the course to be designed to teach compliance with the spirit and intent of the Rules, rather than mere technical compliance with the Rules.

An ethical person often opts to do more than the law requires and less than the law allows. An ethical person is concerned with doing the right thing, not with doing what the person has a right to do. Unethical decisions come with consequences, and society pays a high price for its members’ unprincipled choices. Every significant decision effectively mirrors one’s dedication to ethics.

It is sometimes difficult to consistently make ethical decisions because in many situations there are a multitude of competing interests and values. Most judgments must be made in the context of economic, professional, and social pressure which can, on occasion, challenge ethical objectives and obscure or complicate the moral issues. Sometimes vital information is unknown or unclear. Because certain actions are apt to benefit some people to the detriment of others, one must prioritize competing moral demands and be proficient at foreseeing the probable consequences of one’s choices.

As the underlying set of attitudes that direct individual actions, ethics are a guide to conduct and the nucleus of one’s value system. It affirms our human dignity and promotes both the individual and the common good even as it defends human rights.
Section 523.34. Course Content and Board Approval after September 1, 2003

(a) Effective September 1, 2003 the content of an ethics course must be submitted to and approved by the continuing professional education (CPE) committee of the board for initial approval and every three years thereafter. Course content shall be approved only after the developer of the course demonstrates either in a live instructor format or a computer-based interactive format, as defined in Section 523.1(b)(5) of this title (relating to Continuing Professional Education Purpose and Definitions), that the course meets the following objectives:

(1) the course shall be designed to teach CPAs to achieve and maintain the highest standards of ethical conduct;

(2) the course shall be designed to teach the core values of the profession, integrity, objectivity and independence as ethical principles in addition to rules of conduct;

(3) the course shall be designed to teach compliance with the spirit and intent of the Rules of Professional Conduct, rather than mere technical compliance with the Rules; and

(4) the course shall address ethical considerations and the application of the Rules of Professional Conduct to all aspects of the professional accounting work whether performed by CPAs in client practice or CPAs who are not in client practice.

(b) The ethics course must be taught only by instructors approved by and under contract to the board. The board will contract with any instructor willing to offer this course who can demonstrate that:

(1) the instructor is a certified public accountant licensed in Texas or that the instructor is team teaching with a certified public accountant licensed in Texas and that both have completed the board’s ethics training program at least every three years or as required by the board;

(2) the instructor’s certificate or license has never been suspended or revoked for violation of the Rules of Professional Conduct; and

(3) the instructor is qualified to teach ethical reasoning because he or she has:

(A) experience in the study and teaching of ethical reasoning; and

(B) formal training in organizational or ethical behavior instruction.

(c) A sponsor of an approved ethics course shall comply with the board rules concerning sponsors of CPE and shall provide its advertising materials to the board’s CPE committee for approval. Such advertisements shall:

(1) avoid commercial exploitation;

(2) identify the primary focus of the course; and

(3) be professionally presented and consistent with the intent of Section 501.82 of this title (relating to Advertising).

(d) Board rules and ethics courses will be reevaluated every three years or as required by the board.

(e) As part of each course, the sponsor shall administer a test to determine whether the program participants have obtained a basic understanding of the course content, including the need for a high level of ethical standards in the accounting profession.
DISCIPLINARY ACTIONS

RESPONDENT: William Byron Adin (Fort Worth)
CERTIFICATE NO.: 014456
INVESTIGATION NO.: 01-04-13L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded for using confidential information learned as the controller/treasurer of an organization for personal gain. In addition, the respondent must complete an additional four hours of continuing professional education in the area of ethics taught by a live third-party instructor within 90 days of the date of the Board order.

The respondent’s conduct violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.73 (Integrity and Objectivity) and 501.90(2) (Discreditable Acts) of the Rules.

RESPONDENT: Michael Duane Beam (San Antonio)
CERTIFICATE NO.: 018573
INVESTIGATION NO.: 01-10-12L
BOARD RATIFICATION: 3/14/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby he was reprimanded and his certificate was placed on probation for three years. The respondent failed to provide a client with copies of its 1999 financial statements, practiced public accountability in an unregistered entity from 1991 through 2001, and failed to respond to Board communications in a timely manner without good cause. The respondent’s conduct violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.76 (Records and Work Papers), 501.81 (Registration Requirements), and 501.93 (Responses) of the Rules.

RESPONDENT: Dance, Hinckley & Co., LLP (Irving)
FIRM LICENSE NO.: P4888
INVESTIGATION NO.: 01-04-19L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded for violating auditing standards, professional standards and for lacking integrity and objectivity. In addition, the respondent must supply the Board with confirmation that the firm library has the most current NASD and SEC regulations on hand.

The respondent was not familiar with SEC regulations regarding independence and was not independent regarding a publicly traded audit client due to the respondent’s preparation of the client’s monthly financial records. The respondent violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.60 (Auditing Standards), 501.62 (Other Professional Standards), 501.70 (Independence), and 501.73 (Integrity and Objectivity) of the Rules.

RESPONDENT: Blair Lee Dance (Irving)
CERTIFICATE NO.: 026627
INVESTIGATION NO.: 00-04-29L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded for violating auditing standards, professional standards and for lacking integrity and objectivity. In addition, the respondent must supply the Board with confirmation that his firm’s library has the most current NASD and SEC regulations on hand.

The respondent was not familiar with SEC regulations regarding independence and was not independent regarding a publicly traded audit client due to the respondent’s preparation of the client’s monthly financial records. The respondent violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.60 (Auditing Standards), 501.62 (Other Professional Standards), 501.70 (Independence), and 501.73 (Integrity and Objectivity) of the Rules.

RESPONDENT: Hugo X. De Los Santos (San Antonio)
CERTIFICATE NO.: 041418
INVESTIGATION NO.: 00-11-13L
DOCKET NO.: 457-01-2618
BOARD RATIFICATION: 3/14/02
DISPOSITION: On May 18, 2000, the respondent received a three-month probation from the State Bar of Texas for violating Sections 1.03(b) and 3.02 of the Texas Disciplinary Rules of Professional Conduct. The respondent was reprimanded for violation of Sections

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901.502(6) and 901.502(11) of the Act as well as Section 501.90(7) (Discrreditable Acts) of the Rules.

RESPONDENT: John J. Forsberg (Arlington)
CERTIFICATE NO.: 020497
INVESTIGATION NO.: 00-09-14L
DOCKET NO.: 457-01-3640
BOARD RATIFICATION: 3/14/02
DISPOSITION: The respondent's certificate was revoked and administrative penalties of $6,000 were assessed against the respondent.

The respondent failed to complete or file corporate payroll tax returns with state or federal agencies during his tenure as a chief financial officer from 1997 to April 1999. He also failed to timely pay corporate state and federal income taxes during his tenure as a chief financial officer from 1997 to April 1999. The respondent violated Sections 901.502(2), 901.502(6), and 901.502(11) of the Act as well as Sections 501.21 (Competence), 501.41(2), and 501.41(9) (Discrreditable Acts) of the Rules.

RESPONDENT: Anders Grunfeldt (Houston)
CERTIFICATE NO.: 062835
INVESTIGATION NO.: 99-03-15L
BOARD RATIFICATION: 3/14/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was placed on probation for two years. The respondent must pay all licensing fees and penalties owed within 90 days of the Board order, complete all CPE requirements within 90 days of the Board order, and register a practice unit with the Board within 90 days of the Board order. The respondent must undergo psychiatric treatment within 90 days of the Board order. If ongoing treatment is recommended, the respondent must submit a written report regarding his treatment every three months after the Board order.

The respondent failed to respond to Board communications and practiced public accounting in an unregistered entity. In addition, the respondent was delinquent in paying licensing fees and meeting CPE requirements.

The respondent violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.80 (Practice of Public Accountancy), 501.81 (Registration Requirements), 501.93 (Responses), 523.62 (Continuing Professional Education Reporting), and 523.63 (Continuing Professional Education Attendance).

RESPONDENT: Kris Donald Hinckley (Irving)
CERTIFICATE NO.: 037161
INVESTIGATION NO.: 00-04-31L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby the respondent was restricted from issuing audits without prior approval by a technical consultant approved by the Technical Standards Review Committee chair. The respondent violated auditing standards, accounting principles, professional standards and showed lack of competence. In addition, the respondent must complete two annual accelerated peer reviews by December 31, 2002 and December 31, 2003. The respondent must also complete 40 additional live CPE hours in GAAP and GAAS within a year of the Board's order.

The respondent was unfamiliar with SEC regulations regarding related party transactions, failed to recognize such transactions in auditing a client, relied on verbal representations as a substitute for necessary auditing procedures, stated that deferred income was not recorded when it was in fact recorded, ignored evidence, material, failed to exercise the proper degree of professional skepticism, failed to detect the presence of internal fraud, provided a service regarding advertising credits without the requisite knowledge to comply with professional standards, and failed to comply with GAAP and GAAS.

The respondent violated Sections 901.502(2), 901.502(6), and 901.502(11) of the Act as well as Sections 501.60 (Auditing Standards), 501.61 (Accounting Principles), 501.62 (Other Professional Standards), and 501.74 (Competence) of the Rules.

RESPONDENT: Donald Edward Laine (Austin)
CERTIFICATE NO.: 008568
INVESTIGATION NO.: 02-02-06L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings.

On March 8, 2001, the respondent pled guilty to a violation of Title 18, United States Code Section 1343, Wire Fraud, and Title 18, United States Code Section 1957, Engaging in Monetary Transaction in Property Derived from Specified Unlawful Activity. The respondent's conduct violated Sections 901.502(6) and 901.502(11) of the Act as well as Section 501.90(4) (Discrreditable Acts) of the Rules.

RESPONDENT: Harry G. Marishak (Plano)
CERTIFICATE NO.: 026142
INVESTIGATION NO.: 00-09-26L, 00-09-27L, and 00-10-22L
DOCKET NO.: 457-01-1176
BOARD RATIFICATION: 3/14/02
DISPOSITION: The respondent's certificate was revoked; he was also assessed $1,000 in administrative costs and $15,000 in administrative penalties. The respondent failed to complete two 1998 tax returns, two 1999 tax returns, and one 2000 tax return for four clients, failed to return the records of three clients, failed to respond to repeated telephone and mail inquiries of four clients, and failed to respond to Board inquiries regarding the
above allegations.

The respondent violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.90(5) and 501.90(8) (Discreditable Acts) of the Rules.

RESPONDENT: Stephen Robert White (Klein)
CERTIFICATE NO.: 078492
INVESTIGATION NO.: 02-04-12L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby his certificate was revoked in lieu of further disciplinary proceedings.

The respondent was convicted of the felony offense of theft in accordance with Section 15 of Article 42.12 of the Texas Code of Criminal Procedure in the 174th District Court of Harris County, Texas. The respondent’s conduct violated Sections 901.502(6) and 901.502(11) of the Act as well as Section 501.90(4) (Discreditable Acts) of the Rules.

RESPONDENT: Dan R. Young (Houston)
CERTIFICATE NO.: 025649
INVESTIGATION NOS.: 00-12-12L and 01-02-20L
BOARD RATIFICATION: 5/16/02
DISPOSITION: The respondent entered into an agreed consent order with the Board whereby he was reprimanded and suspended for two years for being disciplined by the State Bar of Texas and failing to respond to Board communications. Before his suspension will be lifted, the respondent must pay all delinquent licensing fees and penalties, complete all delinquent continuing professional educational requirements, and pay $2,000.00 in administrative penalties.

The respondent was reprimanded by the State Bar of Texas on March 17, 2000 and suspended by the State Bar of Texas on September 21, 2000 for violating the Bar’s rules of professional conduct. In addition, the respondent failed to respond to Board communications. The respondent violated Sections 901.502(6) and 901.502(11) of the Act as well as Sections 501.90(7) (Discreditable Acts) and 501.93 (Responses) of the Rules.

CPE ACTIONS

RESPONDENTS: CALIFORNIA: Calvert, Michael Madison; Savage, Murray Allen

TEXAS: (Allen) Pineda, Voltaire T. (Austin) Maldonado, Olga Ramirez; Speer, Barbara Lee Jacobs; Tamez, David Edward (Cypress) Smith, William A (Dallas) Nunez, Robert Sylvester; Webb, Russell Don (Frisco) Passons, Michael Ray (Garland) Crisp, Jerry Wayne (Georgetown) Wallace, Terry Lee (Houston) Bryan, Kimberly Kathleen; Scarano, Joseph James; Van Tho, Paul N. (Katy) Walters, Byron Lee (Kingwood) Foster, Abby Gayle (San Antonio) Juarez, Gloria (Sugar Land) Law, Elizabeth Graeme Conway

INVESTIGATION NOS.: 01-11-10069 through 01-11-10399
DOCKET NO.: 457-02-0789.B
BOARD RATIFICATION: 3/14/02
DISPOSITION: The license of each respondent not in compliance as of the March 14, 2002 Board meeting was suspended for three years, or until he or she complies with the licensing requirements of the Act, whichever is sooner. Additionally, a $100 penalty was imposed for each year a respondent has been in non-compliance with the Board’s CPE requirements.

The respondents failed to report sufficient CPE credits required under Section 901.411 of the Act. The respondents are in violation of Section 901.411 of the Act, as well as Sections 501.52 (Mandatory Continuing Professional Education), and $23.65 (Mandatory Continuing Professional Education Reporting) of the Rules.

RESPONDENTS: TEXAS: (Dallas) Kiley, Sean Patrick; Womack, David Gary (Fort Worth) Hensel, Dennis Michael (Fulshear) Greczek, Carol Kosarek (Houston) Johnson, Charles Williford (Richardson) Schimeck, Gerald Wayne VIRGINIA: Silva, Dawn Hales

INVESTIGATION NOS.: 01-12-10057 through 01-12-10221
DOCKET NO.: 457-02-1119.B
BOARD RATIFICATION: 5/16/02
DISPOSITION: The license of each respondent not in compliance as of the May 16, 2002 Board meeting was suspended for three years, or until he or she complies with the licensing requirements of the Act, whichever is sooner. Additionally, a $100 penalty was imposed for each year.
year a respondent is 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 501.94 (Mandatory Continuing Professional Education) and 523.62 (Mandatory Continuing Professional Education Reporting) of the Rules.

RESPONDENTS: GEORGIA: Wolfe, Janice Christine
TEXAS: (Austin) Miller, Sharon Elizabeth Sadler; Wheeler, James Alfred Jr.
(Cypress) Echols, Clyde Thomas
(Dallas) Hodgson, Linda Shore; Kotara, Kenneth Joseph
(Flower Mound) Miller, Linda Jean
(Fort Worth) Wehlitz, George Walter Jr.
(Fulshear) Liska, James Vincent
(Richardson) Miller, Jayne Anne
(San Antonio) Hammond, Susan Dawn
(Tyler) Daniel, Richard Norman
INVESTIGATION NOS.: 02-01-10048 through 02-01-10309
DOCKET NO.: 457-02-1656.B
BOARD RATIFICATION: 5/16/02
DISPOSITION: The license of each respondent not in compliance as of the May 16, 2002 Board meeting was suspended for three years, or until he or she complies with the licensing requirements of the Act, whichever is sooner. Additionally, a $100 penalty was imposed for each year a respondent is 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 501.94 (Mandatory Continuing Professional Education) and 523.62 (Mandatory Continuing Professional Education Reporting) of the Rules.

NON-PAYMENT OF PROFESSIONAL FEES

RESPONDENTS: CANADA: Jonsson, Brenda Lee
ARIZONA: Peterson, Gregory John
FLORIDA: Kavanaugh, Kelly Jean
ILLINOIS: Dwyer, Peggy Diane
OKLAHOMA: Hobbs, Lillian Faye; Kostboth, Richard Ray; Robertson, Judy Lynn
PENNSYLVANIA: Cook, Don Selman
SINGAPORE: Guttman, Tim Gerard
TEXAS: (Arlington) Brown, Randal Patrick
(Austin) Simon, Max
(Bellaire) Sweeney, Erin Elizabeth
(Coppell) Caldwell, James T.
(Dallas) Block, Steven Harrel; Cheatham, Diane Treadwell; Craig, Nancy Lee
Ewing; Day, John William; Kiker, Patty McDougald; Salas, Victor
(Fort Worth) Tucker, Franklin Ray
(Frisco) Crutcher, Jay D.
(Garland) Lancer, Randal Louis; Sewell, Richard Dale Jr.
(Houston) Bagnasco, Nohemi; Johnston, Christopher Alan; Mathers, Dale Douglas; McDaniel. George Otto III; Nguyen, Duyen Le; Sakson, William George
(Laredo) Salinas, Ana Maria Gonzales
(McKinney) Posey, Timothy Karl
(Pflugerville) Coaxum, Sandra Lavern
(Plano) Newton, William Keith; Spurgeon, Dayna Kay Yankie
(Richards) Cole, Jean Ann
(Richardson) Harrell, Linda Darlyn; Wilmot, Patrick David
(San Antonio) Derian, Charles Mack; Gonzalez, Magda Cano
(Spring) Miller, Kevin Wesley
(Sugar Land) Ignacio, Maria Victoria R.
(Victoria) Dentler, Charles Edward
UNITED KINGDOM: Kelly, Mark Allen
UTAH Schonfeld, Rodney Joseph; Hancock, David Brit
INVESTIGATION NOS.: 01-11-10001 through 01-11-10068
DOCKET NO.: 457-02-0789.A
BOARD RATIFICATION: 3/14/02
DISPOSITION: The certificate of each respondent still not in compliance as of the March 14, 2002 Board meeting was revoked without prejudice. 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.

The respondents failed to pay the licensing 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.

RESPONDENTS: CALIFORNIA: Van Buskirk, Mark Larry; Asrat, Mekonnen; Bertagnolli, Laura Michele
COLORADO: Connelly, John Albert
KENTUCKY: Rawley, Clydene Brent
OKLAHOMA: Brown, James Edward
TEXAS: (Austin) Roper, Charles Justin; Shiffin, Kenneth Steven; Timmins, Richard Frederick
(Baytown) McDonald, Mary Jane
(Brownfield) Wise, Jeffrey Earl
(Carrollton) Morrison, Marty Lane; O’Brien, Dorothy Ann
(Croby) Hill, Steve Allen
(Dallas) Etzel, Richard Duncan; Moore, George Kevin; Nelson, Eric Isham
(Pflugerville) Evans, Kenneth James
(Plano) Badiee, Reza
(Sequim) Chenault, Judy Daniel

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August 2002
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Anderson continued from page 1

Enron’s accounting practices, including the use of the special purpose entities, has been under investigation by the SEC since October 17, 2001. Andersen had audited Enron’s or its predecessor’s books since 1985. In the Fall of 2001, Andersen was aware both of the accounting treatment given several material to Enron’s financial statements and of the controversial nature of many of these treatments. In October 2001 after learning of the SEC’s inquiry into Enron’s accounting practices, Andersen began to destroy records of its work for Enron in the firm’s Houston office and in other offices across the nation and the world. This destruction was done with the knowledge and at the instruction of the main office of the firm. In March 2002 the firm was indicted for obstruction of justice based on the document destruction and was convicted by a jury after a full trial in June 2002.

Andersen, founded in 1916, became one of the world’s largest accounting firms and was often identified as the best accounting firm in the United States. The firm had been licensed in Texas since 1945 and operated six offices around the state. Andersen was licensed in all 54 licensing jurisdictions. As of August 16, 2002, only the Texas Board has revoked Andersen’s license.
THE TEXAS SUNSET ADVISORY COMMISSION IS CONDUCTING A review of the Texas State Board of Public Accountancy. State law requires each state agency to undergo this review every twelve years.

Board undergoing Sunset Review

Under the provisions of the Texas Sunset Act (Chapter 325, Government Code), the Board must be reauthorized by the Texas Legislature or it will be abolished on September 1, 2003. As part of the review, the Sunset Commission staff is seeking suggestions for improvements to this state agency. The Legislature applies standard review criteria to Texas government agencies under sunset review. These criteria include:

- efficiency;
- achievement of statutory objectives;
- use of advisory committees;
- duplication and overlap with other agencies;
- handling of complaints;
- compliance with equal employment opportunity and individual privacy requirements;
- rules for conflicts of interest; and
- compliance with open records and open meetings statutes.

Following the staff review and publication of staff recommendations, the Sunset Commission will hold a public hearing on the Texas State Board of Public Accountancy. Based on this process, the Sunset Commission will recommend changes to the agency for consideration during the next legislative session.

To make comments or suggestions for improving state policy related to the Texas State Board of Public Accountancy, or for more information on the sunset process, please contact the Sunset Commission staff. Please be advised, however, that the Commission does not have the resources or the authority to become involved in individual complaints. Instead, the Commission looks for evidence indicating more systemic problems that need to be addressed through statutory change or management actions by the agency. Please contact Steve Hopson of the Sunset Commission staff.

www.tsbpa.state.tx.us

To check your individual and firm LICENSE STATUS and to submit a CHANGE OF ADDRESS.

SUNSET ADVISORY COMMISSION
P.O. Box 13066
Austin, Texas 78711
(512) 463-1300
FAX (512) 463-0705
steve.hopson@sunset.state.tx.us

TEXAS STATE BOARD REPORT
PUBLISHED BY THE
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AUTOMATED INFORMATION
(512)305-7870

To check your individual and firm LICENSE STATUS and to submit a CHANGE OF ADDRESS.
Concerned CPA Network

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.

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