

Year-Round Firm Licensing Moves TSBPA Closer to Online Process

With the initiation of year-round firm renewals in the next billing cycle, the Texas State Board of Public Accountancy takes another significant step toward putting the entire renewal process online. The conversion process for firm renewals will follow a model similar to that used in 1995 for individual licenses. The change in the renewal process will have no effect on peer review requirements.

Before the Board mails renewal packets in 2006, each firm registered with the Board will be assigned a **renewal month**, which will identify the month in which all future fee renewals are due. The assignments will be made systematically, based on internal identification numbers maintained by the Board, and will be indicated on this year's renewal materials for future reference.

There are a few important things to remember during the conversion process:

1. The packets mailed to each firm in late 2006 will indicate the month in which all future firm fees are payable; however, **all fees billed in 2006 will be payable no later than December 31, 2006**. Penalties will apply for late payments.
2. During the conversion period, fees billed in 2006 will cover the firm's license for the next 13 to 24 months, depending on the firm's assigned renewal month. Fees will be prorated accordingly.
3. The earliest any firm will need to renew again is January 2008. Those firms assigned a January renewal month should receive renewal packets approximately six weeks earlier, that is, in December 2007; those assigned a February renewal month should receive renewal packets in January 2008, and so on. As has been its practice, the Board will send renewal packets approximately six weeks before payment is due, as determined by your firm's assigned renewal month.

"The year-round renewal process means the agency can function more efficiently because the workload is distributed evenly throughout the year. This is an important step in moving the agency toward an online renewal process, which is our ultimate goal," says TSBPA Executive Director **Bill Treacy**.

"This is an important step in moving the agency toward an online renewal process. . . ."

When renewals are mailed late this year, the Board will send each firm a packet that includes a worksheet and a set of instructions with which to calculate the total amount due. Each firm will owe a \$50 *firm license fee* for 2007 for each office it operates, plus a prorated portion of that fee for 2008. As in the past, the firm will use the worksheet to calculate the *firm organization fee*, which is based on the total number of CPA employees and non-CPA owners who work for the firm. The firm organization fee also will include the annual amount for 2007 plus a prorated portion for 2008.

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The renewal process will be different for firms that register with the Board after the initial assignment of renewal months and for firms organized after January 1, 2007. Those firms will complete an initial application to the Board in which they disclose the number of CPA partners, non-CPA owners, and CPA employees in the firm, and the Board will send a statement for the first year's dues based on those figures. Once new firms have completed the initial registration process, they will be assigned a renewal month and will renew in the same manner as all other registered firms in the future.

The following chart can be used to visualize the extended license periods that will facilitate the conversion to year-round license

processing for firms. As shown in the chart, conversion will be complete for all firms by the end of December 2008.

Refer to the chart below to see, for example, how the process will work for a firm that has been assigned a June renewal month. Renewal notices for this firm will be processed as follows:

- In late 2006 a renewal notice will be sent with a due date of December 31, 2006. This renewal will cover an 18-month period beginning on January 1, 2007, and ending June 30, 2008.
- The next renewal will be sent in May 2008 with a due date of June 30, 2008. This renewal will cover a 12-month period beginning on July 1, 2008, and ending June 30, 2009.

Timeline to Year-Round Firm Licensing
 (All firm licenses billed in 2006 are due on **December 31, 2006**, regardless of renewal month assigned for future renewals)

If Your Renewal Month is:	2007												2008												2009											
	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D
January	Pay by 12-31-06 Covers 13 months												Pay by 1-31-08 Covers 12 months																							
February	Pay by 12-31-06 Covers 14 months												Pay by 2-29-08 Covers 12 months																							
March	Pay by 12-31-06 Covers 15 months												Pay by 3-31-08 Covers 12 months																							
April	Pay by 12-31-06 Covers 16 months												Pay by 4-30-08 Covers 12 months																							
May	Pay by 12-31-06 Covers 17 months												Pay by 5-31-08 Covers 12 months																							
June	Pay by 12-31-06 Covers 18 months												Pay by 6-30-08 Covers 12 months																							
July	Pay by 12-31-06 Covers 19 months												Pay by 7-31-08 Covers 12 months																							
August	Pay by 12-31-06 Covers 20 months												Pay by 8-31-08 Covers 12 months																							
September	Pay by 12-31-06 Covers 21 months												Pay by 9-30-08 Covers 12 months																							
October	Pay by 12-31-06 Covers 22 months												Pay by 10-31-08 Covers 12 months																							
November	Pay by 12-31-06 Covers 23 months												Pay by 11-30-08 Covers 12 months																							
December	Pay by 12-31-06 Covers 24 months												Pay by 12-31-08 Covers 12 months																							

Please check the November 2006 issue of the *Board Report* and the Board website at www.tsbpa.state.tx.us for updated information.

Online Eligibility Application Speeds Process

Prospective applicants for the Uniform CPA Examination can now file their eligibility applications and pay fees online rather than going through a paper process. By using the internet application and paying by credit card, applicants avoid the delays inherent in the mail and check deposit process and cut about a week off the time it takes to complete the application. Although there is a small cost to the Board for offering this option, that cost is not passed on to the applicant because offering this option is considered an important step in streamlining the process.

“When applicants use the online application, they can expect to get approval in 24 to 48 hours,” says Qualifications Director **Donna Hiller**. Applicants can pay using MasterCard, Discover, American Express,

or Visa; print a receipt; and track the progress of the application online. Since launching the e-pay system in May, the Board has seen the online application quickly gain favor with applicants, with 45% of July applications being filed online.

Once an application is approved by the Board, it is sent electronically to NASBA, which then sends a payment coupon to the candidate. Once payment is received, NASBA sends the candidate a Notice to Schedule and the candidate can proceed in scheduling with Prometric.

To file electronically, candidates should go to www.tsbpa.state.tx.us, click on “Check Your Status,” and then on “CBT Eligibility Application.” Step-by-step instructions direct applicants through the process.

52 CPE Sponsors Successfully Complete Board's Sponsor Review Program

Since the Board implemented the Sponsor Review Program (SRP) on January 1, 2005, 52 sponsors have successfully completed the Program and been approved by the Board. The periodic (at least once every three years) review considers course content, format, and materials, as well as the qualifications of the instructor (see related story in the May 2006 issue of the *Board Report*, p. 1). CPAs should refer to the Board's website at www.tsbpa.state.tx.us for the complete roster of Board-approved sponsors before signing up for a course to be certain the sponsor is Board-approved and the course will count toward the CPE requirement.

ID#	Sponsor Name	ID#	Sponsor Name
005547	IM Management Group	000654	Werlein and Harris
006010	Alcon Laboratories	006090	Burton, McCumber & Cortez
009299	BizBuy Resource Group	004046	Crady Jewett & McCulley
008895	Biznet Software	004535	Dell Inc
004331	Carranco & Lawson	005155	EDMIS: Education Mgmt Info Systems
000595	Chamberlain Hrdlicka White	006051	EDP Enterprises
007582	Express Information Systems	009313	Forensic CPA Society
001424	Fancher & Company	001572	Fox Byrd & Company
005981	Gainer Donnelly & Desroches	001629	Holliday Lemons & Cox
008088	Hartman Leito & Bolt	000690	Institute of Internal Auditors
003371	Holt Technical Training	001610	Pepsico Corporate Audit
002818	Howard & Co.	008714	Solvay America Inc
008282	Lockart Atchley & Assoc	000840	UHY Mann Frankfort Stein & Lipp
000606	Melton & Melton	008117	Wiewel Law Firm
006412	Peisner Johnson & Co	009304	Women's Energy Network
007860	Petroleum Equipment Suppliers	005185	Air Liquide America
008878	Plan Benefit Services	004575	ALX Consulting Inc
000623	Practice Management Group	009184	BKD, LLP
006883	Sgen LLC	006069	Bobby Dusek, CPA
000597	Simonton & Kutac	007411	Christus Health
009108	Spreadsheet Masters	009136	Cooper Cameron Corp
002065	Strasburger & Price	007921	Keller & Associates CPA
002705	Texas Bankers Association	009143	Oxy, Inc
008094	Texas State Construction Systems	004619	Sutton, Frost & Cary
000678	Thomas and Thomas	004509	The Hanke Group
005087	Travis Wolfe & Co	002962	Whiting & Associates

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Certificates Presented at Arlington Ceremony

Many of the 923 candidates receiving their CPA certificates recently picked up their certificates in person at the swearing-in ceremony held in Arlington on July 22. Of the awardees, 491 were women and 432 were men. The average age of new certificate holders was 32; the youngest was 23; and the oldest was 66.

Special recognition went to the Top Ten outstanding candidates, and **Joshua David Bothager** spoke briefly on their behalf. Attendees also heard brief remarks from Board members **Melanie G. Thompson**, CPA, presiding officer; **J. Coalter Baker**, CPA; **Orville W. Mills, Jr.**, CPA; and **Paula M. Mendoza**, as well as from **Jerry L. Love**, CPA, representing the Texas Society of CPAs.



Top Ten candidates in attendance included, L-R, Christopher Alan Blasko, San Antonio; Andrew Dennison Green, Dallas; Malissa Ann Livingston, Dallas; Liwen Gao, Dallas; and Joshua David Bothager, Austin. Outstanding candidates not in attendance were Chun-Yu Stephen Poon, David Randolph Eads, Jenny Catherine Venza, Huimin Huang, and Joy Elisabeth Tegtmeyer. Eads was also an AICPA Elijah Watt Sells Award recipient.

When Renewing Your License—

Please fill out all areas of the renewal form, including change of address (if applicable), continuing professional education (CPE) reporting area, employment reporting area, and individual affidavit, then fill out the CPE details on the back side (totals on front and back should match). Finally, be sure to sign the front side of the form. You should receive your renewal form approximately six weeks before the end of your birthday month (e.g., August 15 for a September birthday).



50-Year Honorees recognized at the Arlington ceremony included, L-R, front, Eugene L. Jeffers, Tyler; James C. Richards, Dallas; Winfred P. Jackson, Denton; Bill A. Wood, Ft. Worth; and James Hubert Bandy, Granbury; and, back, Patrick B. Collins, Houston; Howard N. Gay Jr., Garland; Lawrence G. Pickens, Amarillo; Samuel D. Vaugh, Richardson; Thomas O. Bailey, Dallas; and James R. Gilger, El Paso. George L. Kenner of Katy also attended.



Board members on hand to make the presentations were, L-R, Paula M. Mendoza, Houston, Executive Committee Member-at-Large; Orville W. Mills Jr., CPA, Sugar Land; Assistant Presiding Officer J. Coalter Baker, CPA, Austin; and Presiding Officer Melanie G. Thompson, CPA, Seguin.

Gov. Perry Appoints Martinez to Board

Gov. Rick Perry has appointed San Antonio attorney Evelyn M. Martinez to the Texas State Board of Public Accountancy. Ms. Martinez is in private practice and is a member of the State Bar of Texas and the San Antonio Bar Association, as well as a former member of the Mexican American Bar Association, the National Hispanic Bar Association, and the Association of Diocesan Attorneys. She previously served on the board of directors of the YMCA and the YWCA and volunteers at the Battered Women's Shelter.

Ms. Martinez graduated magna cum laude from St. Mary's University and received her law degree from St. Mary's University School of Law. She will fill the unexpired term of Carlos Madrid, Jr., which ends January 31, 2007.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD
MAY 18, 2006

A. AGREED CONSENT ORDERS

BEC

- 1. Respondent: Billy Wayne Jarvis**
Hometown: Sherman
Investigation No.: 05-06-23L
Certificate No.: 010150
Rules Violations: 501.74, 527.4 and 527.6
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby respondent was reprimanded and ordered to pay an administrative penalty of \$1,039.60 and administrative costs of \$693.07. In addition, the respondent must complete and submit proof of completion of 16 hours of live continuing professional education (CPE) in the area of compilations and reviews. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days of the date the Board ratified the Order.

The respondent prepared a client's financial statements incorrectly and failed to participate in the Board's peer review program.

- 2. Respondent: James Edward Keller**
Hometown: Whitesboro
Investigation No.: 05-06-24L
Certificate No.: 007470
Rules Violations: 501.74, 527.4 and 527.6
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby respondent was reprimanded and ordered to pay an administrative penalty of \$1,039.60 and administrative costs of \$693.07. In addition, the respondent must complete and submit proof of completion of 16 hours of live CPE in the area of compilations and reviews. This requirement is in addition to the respondent's annual CPE requirement and must be completed within 90 days of the date the Board ratified the Order.

The respondent prepared a client's financial statements incorrectly and failed to participate in the Board's peer review program.

- 3. Respondents: Gordon Douglas Maddox and Gordon Douglas Maddox (Firm)**
Hometown: Memphis
Investigation Nos.: 05-06-13L and 05-12-04L
Certificate and License No.: 011768 and S03675
Rules Violations: 501.80, 501.81, 527.4 and 501.93
Act Violations: 901.502(6) and 901.502(12)(c)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded, and his individual and firm licenses were placed on limited scope status. In addition, the respondent's individual and firm licenses were suspended; however, the suspensions were stayed, and the respondent was placed on probation for a period of two years. Further, the respondent was ordered to pay an administrative penalty of \$4000 and administrative costs of \$528.84 within 30 days of the date the Board ratified the order.

The respondent practiced public accountancy with delinquent, expired individual and firm licenses, failed to participate in the Board's peer review program, and failed to respond to Board communications dated June 7 and July 14, 2005.

- 4. Respondent: John Russell Price**
Hometown: Houston
Investigation No.: 05-08-11L
Certificate No.: 004417
Rules Violations: 501.74 and 501.90(11)
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay an administrative penalty of \$640.50 and administrative costs of \$386 within 30 days of the date the Board ratified the Order.

The respondent incorrectly prepared a client's 2004 corporate and individual tax returns and a letter of petition to the U.S. Tax Court. In addition, the respondent failed to respond to the client's telephone inquiries.

- 5. Respondent: Tommy Dee Pruitt**
Hometown: Brownfield
Investigation No.: 05-11-16L
Certificate No.: 037487
Rules Violation: 501.74
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded.

On June 1, 2005, in Cause No. 14729 in the 121st District Court of Terry County, Texas, the jury held that the respondent was 60% negligent in preparing an estimate of a client's tax liability. As a result, the Court ordered the respondent to pay damages in the amount of \$10,500 plus interest.

B. AGREED CEASE AND DESIST ORDERS

- 1. Respondent: Glen J. Degeyter**
Hometown: Humble
Investigation No.: 06-02-49N
Act Violation: 901.451

The respondent used the "CPA" designation on his resume although his certificate had been previously revoked on January 24, 1991.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

- 2. Respondent: William R. Hill**
Hometown: Dallas
Investigation No.: 06-02-23N
Act Violation: 901.451

The respondent violated the Act by holding himself out as an accountant without being licensed in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

- 3. Respondent: Eric Hopkins**
Hometown: Austin
Investigation No.: 06-04-08N
Act Violation: 901.451

The respondent held himself out as a CPA and his business as a CPA firm although the respondent does not hold a license in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

- 4. Respondent: Heather Reyes**
Hometown: Wilson
Investigation No.: 06-03-04N
Act Violation: 901.451

The respondent violated the Act by holding out as a certified public accountant although she is not licensed in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

- 5. Respondent: John R. Wemhaner**
Hometown: Converse
Investigation No.: 06-02-44N
Act Violation: 901.451

The respondent violated the Act by using the "CPA" designation on his letterhead although he is not licensed in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD
JULY 20, 2006

A. AGREED CONSENT ORDERS

BEC

- 1. Respondent: Jesse Lynn Austin**
Hometown: Nacogdoches
Investigation No.: 05-11-15L
Certificate No.: 010638
Rules Violations: 515.8 and 527.4
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$522.83 in administrative costs within 30 days of the date the Board ratified the Order. Further, the respondent was ordered to complete eight (8) hours of live Continuing Professional Education (CPE) in the area of compilations and reviews. This requirement is in addition to respondent's annual CPE requirement and must be completed within 90 days of the date the Board ratified the Order. In addition, respondent was ordered to submit proof of completion of peer review within 90 days of the date the Board ratified the Order.

The respondent practiced public accountancy with an issued, retired license and failed to participate in the Board's peer review program.

- 2. Respondent: Cheryl Ann Box**
Hometown: Cotulla
Investigation Nos.: 06-01-04L & 06-01-05L
Certificate No.: 065232 & License No. T03539
Rules Violation: 527.4
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded and ordered to pay \$474.62 in administrative costs within 30 days of the date the Board ratified the Order. In addition, the respondent was ordered to complete and submit proof of completion of peer review within 90 days of the date the Board ratified the Order.

The respondent practiced public accountancy with a held, expired individual license and failed to participate in the Board's peer review program.

- 3. Respondent: William Richard Burkhardt**
Hometown: Canyon Lake
Investigation Nos.: 06-02-04L & 06-05-16L
Certificate No.: 043128 & License No. T06049
Rules Violations: 501.90(5), 501.91, and 519.7(b)(3)
Act Violations: 901.502(6), 901.502(11)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent's certificate and firm license were revoked and the respondent was ordered to pay \$3000 in administrative penalties and \$452.01 in administrative costs within 30 days of the date the Board ratified the Order.

The respondent pleaded nolo contendere to the criminal offense of indecent exposure and failed to report the plea agreement to the Board within 30 days of the event.

- 4. Respondent: Barry Michael Watson**
Hometown: Houston
Investigation No.: 05-11-13L
Certificate No.: 055989
Rules Violations: 501.74, 501.81, 501.83, 501.90(11), 501.93, and 527.4
Act Violation: 901.502(6)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent was reprimanded, and his license was suspended; however, the suspension was stayed and the respondent was placed on probation for two years. In addition, the respondent was ordered to pay \$2500 in administrative penalties and \$797.04 in administrative costs within 30 days of the date the Board ratified the Order. Further, the respondent was ordered to complete and submit proof of completion of an accelerated peer review within 90 days of the date the Board ratified the Order.

The respondent failed to prepare and file a former client's 2004 tax return, failed to respond to the client's inquiries, and failed to notify the client of a change of address. In addition, the respondent practiced public accountancy in an unregistered entity, failed to participate in the Board's peer review program, and failed to respond to the Board's written communications dated November 17, 2005, and January 20, 2006.

TSR I

- 1. Gainer, Donnelly & Desroches, LLP; Roland Lionel Desroches, Jr.; Teresa Lynn Snow; and Sammy Charles Svoboda**
Hometowns: Houston, Spring, and Angleton
Investigation Nos.: 02-05-21L, 02-05-22L, 02-05-25L, and 02-05-26L
Respondent Certificate Nos.: P05282, 036995, 071048, and 034525
Rules Violations: 501.60 and 501.74
Act Violation: 901.502(6)

The respondents entered into an Agreed Consent Order with the Board whereby the respondents were reprimanded and ordered to pay \$10,000 in administrative penalties and \$9,170 in administrative costs. In addition, certain employees of respondent firm were ordered to complete eight (8) hours of live CPE in the area of auditing standards. This requirement was in addition to their annual CPE requirement and was required to be completed within 90 days of the date the Board ratified the Order. Proof of completion of the CPE was required to be received by the Board within 120 days of the date the Board ratified the Order. Respondent firm is subject to a pre-issuance review as described in the Order.

The respondents failed to investigate management's designation of checks that were not claimed by their recipients as "escheated property" and management's use of that property; failed to properly audit their clients' "goodwill" and other intangible assets; failed to perform any procedures to satisfy themselves as to the financial and reporting implications of pending and threatened litigation; and failed to document the engagement partner's and independent review partner's final review and approval of the working papers and audited financial statements.

- 2. Respondent: Edward Mitchell Gardner**
Hometown: Houston
Investigation No.: 00-07-10L
Certificate No.: 019215
Rules Violations: 501.90(13), and 501.90(18)
Act Violations: 901.502(6) and 901.502(11)

The respondent entered into an amendment to a previous Agreed Consent Order with the Board whereby the respondent agreed to sign an affidavit attesting that he will refrain from performing financial statement audits of any kind. The respondent will annually report to the Board the categories of professional services that he is offering to his clients. The respondent shall provide written notice to the Board should he decide in the future to engage in financial statement audits. In addition, the respondent shall complete and submit proof of completion of sixteen (16) hours of live CPE in the area of auditing standards at the time that he provides his written notice of intention to perform audit work. If the respondent provides written notice of his intention to perform financial statement audits, the respondent understands that the Technical Standards Review Committee must approve his request to perform audits prior to his actual initiation of future audit work.

The respondent breached the terms of a 1997 Agreed Consent Order ratified by the Board by failing to complete an accelerated quality review as required by the Order. The respondent also made false statements to the Board by claiming an exemption from quality review while performing compilations and preparing 1999 profit and loss statements for a client.

- 3. Respondent: Ronald Safran**
Hometown: Darien, CT
Investigation No.: 06-03-07L
Certificate No.: 081706
Rules Violation: 501.90(7)
Act Violations: 901.502(6) and 901.502(9)

The respondent entered into an Agreed Consent Order with the Board whereby the respondent surrendered his certificate for revocation in lieu of further disciplinary proceedings.

The respondent consented to a suspension from practicing before the Securities and Exchange Commission (SEC). The SEC complaint alleged that the respondent made representations that were materially false and misleading in audit reports on a corporation and that disclosures made in these reports omitted information that would not have made the statements false and misleading.

B. AGREED CEASE AND DESIST ORDERS

- 1. Respondent: Renaissance House International**
Hometown: Houston
Investigation No.: 05-09-14N
Act Violation: 901.456

The respondent issued an audit report although the respondent does not hold a license in Texas.

ENFORCEMENT ACTIONS

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

2. Respondent: Michael A. Tannery
Hometown: Richardson
Investigation No.: 06-05-15N
Act Violation: 901.451

The respondent used the "CPA" designation on his website although his certificate was revoked on March 28, 1996.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent

complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

3. Respondent: Janet Toledo
Hometown: Dallas
Investigation No.: 06-04-22N
Act Violation: 901.456

The respondent issued an audit report although the respondent does not hold a license in Texas.

The respondent entered into an Agreed Cease and Desist Order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

CPE ACTIONS

The certificate of each respondent listed below was not in compliance with the Board's CPE requirements as of the date of the Board meeting indicated. Each respondent was suspended for the earlier of a period of three years or until the respondent complies with the licensing requirements of the *Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in noncompliance with the Board's CPE requirements. The respondents were found to be in violation of Section 523.111(mandatory CPE reporting) and 501.94 (mandatory CPE) of the Board's *Rules*, as well as Section 901.411 (CPE) of the *Act*.

<i>Respondent, Location / Country</i>	<i>Board Date</i>	<i>Respondent, Location / Country</i>	<i>Board Date</i>
Gregory Keith Adams, Allen, TX,	05/18/2006	Thomas Alan Hardick, Dallas, TX	05/18/2006
Richard Thomas Baldwin, Dallas, TX	07/20/2006	Eugene Edward Hartley, Houston, TX	07/20/2006
Larry Dean Barak, Katy, TX	05/18/2006	Shahid Hussain, St Louis, MO	07/20/2006
Anthony John Bird, Grapevine, TX	07/20/2006	Marion Young Condon Hustis, Dallas, TX	07/20/2006
Lawrence Edward Boyd, Sunnyvale, TX	05/18/2006	Gregory Lynn Jordan, Mansfield, TX	05/18/2006
David Christopher Brown, Chicago, IL	07/20/2006	Kristina Louise Keever-Smith, Coppell, TX	07/20/2006
Keri Lee Chauffe, The Woodlands, TX	05/18/2006	Ted Kelley, II, Dallas, TX	07/20/2006
Amy Macmorran Chmielewski, McKinney, TX	05/18/2006	Shayan Khwaja, Quinlan, TX	05/18/2006
James Austin Chriesman, Flower Mound, TX	05/18/2006	Virgil Lee Kiser, Jr., Austin, TX	05/18/2006
Julie A. Churchill, Austin, TX	07/20/2006	Cynthia Eileen Lattanzi, Houston, TX	07/20/2006
Elizabeth Sullivan Condic, Seabrook, TX	07/20/2006	Cynthia Kay Lindsey, Leander, TX	05/18/2006
Mary Lou Deanda, Desoto, TX	05/18/2006	Paula Bonita Matthews Bowman Little, Tomball, TX	05/18/2006
Richard Norman Daniel, Tyler, TX	05/18/2006	Teresa Simmone Malone, Dallas, TX	05/18/2006
Heath Randall Daniels, Corinth, TX	05/18/2006	Jennifer Ann Manis, Houston, TX	07/20/2006
Geneva Mae Danks, Midland, TX	07/20/2006	Laurel Varney Mason, Dallas, TX	05/18/2006
Jason Deane, Smiths Fl02, Bermuda	05/18/2006	Michael Thomas Mason, Dallas, TX	07/20/2006
Juan Jose Duran, Austin, TX	05/18/2006	Gabrielle Annette Mathis, Shreveport, LA	05/18/2006
Eric Mayfield Friar, Austin, TX	05/18/2006	Francis Edward Maxwell, Hot Springs, AR	05/18/2006
Raymundo Garcia, Corpus Christi, TX	05/18/2006	Michael Wilbert Mclean, Houston, TX	07/20/2006
Britt Josephine Garner, Austin, TX	05/18/2006	Charles Eldridge Miller, III, Lawrenceville, GA	07/20/2006
Harry William Gerson, Miami Beach, FL	07/20/2006	Kenneth Robert O'Neal, Kerrville, TX	07/20/2006
Brenda K. Gil, Advance, NC	07/20/2006	James M. Henry Ohlweiler, Grand Prairie, TX	05/18/2006
Mark Anthony Gilbert, Moscow, Russian Federation	07/20/2006	Fredericks E. Okun-Gbowa, Houston, TX	05/18/2006
Linda Joyce Gilliam, Houston, TX	07/20/2006	Steffany Anne Olsen, Aledo, TX	05/18/2006
Brian Bennett Gore, Plano, TX	07/20/2006	Fritzi Gouldsby Pikes, Dallas, TX	05/18/2006
Mary Jennifer Green, Houston, TX	05/18/2006	Ruth Margaret Jobe Renfro, Midland, TX	07/20/2006
Sharon Lynn Allender Hamala, Austin, TX	07/20/2006	Michelle Ann Rouillard, Fort Collins, CO	07/20/2006
Jodi Lyn Hamilton, Irving, TX	07/20/2006	Ronald Lee Sullivan, Austin, TX	07/20/2006

ENFORCEMENT ACTIONS

<i>Respondent, Location / Country</i>	<i>Board Date</i>	<i>Respondent, Location / Country</i>	<i>Board Date</i>
Charles Edward Thompson, Lancaster, TX	05/18/2006	Lori Vail Willox, Dallas, TX	05/18/2006
Francisco Vazquez, Houston, TX	07/20/2006	William Douglass Womack, Houston, TX	05/18/2006
Hseau-Jean Jenny Wu Wang, Dalian, China	05/18/2006	David Lynn Wright, Palm Springs, CA	07/20/2006
Wilson Warren Whatley, III, Plano, TX	07/20/2006	Billy Joe Zvonek, Austin, TX	05/18/2006

THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) and 901.502(11) of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the date of the Board meeting. 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*.

<i>Respondent, Location/Country</i>	<i>Board Date</i>	<i>Respondent, Location/Country</i>	<i>Board Date</i>
John Beck Abney, McAllen, TX	07/20/2006	Chun-Yin Ho, San Jose, CA	05/18/2006
Jerold Ricky Armstrong, Midland, TX	07/20/2006	Howard Earl Hobgood, Lubbock, TX	07/20/2006
H. Wesley Ashendorf, Houston, TX	05/18/2006	Clifford Caranagnostis Hodde, Houston, TX	07/20/2006
Leo Oliver Bacher, Jr., Dallas, TX	05/18/2006	Mary Lauren Holguin, Helotes, TX	05/18/2006
Stephen Lee Bailey, Montgomery, TX	07/20/2006	Michael Edward Hoth, Fort Hood, TX	05/18/2006
Milton Hiram Barfield, Livingston, TX	07/20/2006	Frances Josephine Jackson, Chatfield, TX	07/20/2006
Donald Brian Bastis, Frederick, MD	07/20/2006	Qi Jiang, Fremont, CA	07/20/2006
Christian Howard Bell, Huntington Beach, CA	07/20/2006	Joannie Jianto, Oakland, CA	05/18/2006
Molly Johnson Brann, Houston, TX	07/20/2006	Susan Amy Johnson, The Woodlands, TX	07/20/2006
Dennis Robert Burcham, Keller, TX	05/18/2006	Cresenciano Andaya Jose, Houston, TX	05/18/2006
Jeremy Daniel Buss, Houston, TX	07/20/2006	Meredith Murray Kallaher, Dallas, TX	05/18/2006
Jon Wade Butler, Houston, TX	05/18/2006	James Barton Kalsu, Raleigh, NC	05/18/2006
Valdie Matthew Carr, Dallas, TX	05/18/2006	Radhika Rani Kathupady, Houston, TX	05/18/2006
Leen Hill Cashaw, Cypress, TX	05/18/2006	Douglas Soo Kim, Irvine, CA	07/20/2006
Martha Crumpler Chistolini, Houston, TX	07/20/2006	Mark Allen King, Houston, TX	07/20/2006
Anjana D. Das, Houston, TX	05/18/2006	Robert Cecil Lane, Jr., El Paso, TX	05/18/2006
Trammell Randolph Davis, Mansfield, TX	07/20/2006	Barry Edward Lassiter, McKinney, TX	05/18/2006
Michael Bowen Deluke, Dallas, TX	07/20/2006	James Nelson Lawnin, Kingwood, TX	05/18/2006
Bruce Glen Deprater, The Colony, TX	07/20/2006	Bin Li, San Bruno, CA	07/20/2006
Jane Muenzler Douglass, Dallas, TX	07/20/2006	Michelle Delong Lombana, Westerville, OH	05/18/2006
Cynthia Dowers, League City, TX	05/18/2006	Scott Allen Lowrey, Erie, CO	05/18/2006
Mark William Ebert, Austin, TX	07/20/2006	Brian Keith Markum, Fort Worth, TX	05/18/2006
Frank R. Edwards, Hutchinson, KS	05/18/2006	Alison Meissner Martin, Tampa, FL	05/18/2006
Ross Andrew Evans, Hurst, TX	05/18/2006	Daniel Wade Mathis, Dallas, TX	07/20/2006
Ernest Edwin Fannin, Jr., Leander, TX	05/18/2006	Frank Joseph McDermott, Del Mar, CA	05/18/2006
Scott Ellis Faulk, Tulsa, OK	05/18/2006	Maryann Correnti McKelvey, Waite Hill, OH	07/20/2006
Deborah Lynne Foster, Frisco, TX	05/18/2006	Betsy Lynn McMellon, Round Rock, TX	05/18/2006
William Thompson Freyfogle, Bellevue, WA	07/20/2006	Larry Gene Moore, Arlington, TX	07/20/2006
Ernest Herbert Furstenau, Lakewood, OH	07/20/2006	Maynette Shearn More, Austin, TX	05/18/2006
Teresa Ann Garland, Plano, TX	07/20/2006	Daniel Carter Mullins, San Antonio, TX	07/20/2006
Harold Lee Garton, Jr., Bedford, TX	07/20/2006	Anthony Alan Nichols, Richardson, TX	07/20/2006
Monica Renee Goswami, San Antonio, TX	05/18/2006	Rosamund O'Halloran, Dublin, Ireland	05/18/2006
Nancy Denise Green, Southlake, TX	07/20/2006	Robert Ivan Pender, College Station, TX	05/18/2006
Michael Thomas Greenstreet, San Antonio, TX	05/18/2006	Richard Earl Penick, Sugar Land, TX	05/18/2006
Laura June Griffith, Highlands Ranch, CO	05/18/2006	Richard Duron Ramirez, San Antonio, TX	05/18/2006
Jennifer Denyse Smith Hargrave, Kerrville, TX	05/18/2006	Paris Garfield Reece, III, Englewood, CO	05/18/2006
Russell Don Heard, Eau Claire, WI	07/20/2006	Clifford Bryant Renegar, Oklahoma City, OK	05/18/2006
Robert J. Hermann, Sugar Land, TX	05/18/2006	Paula Rhea, Madison, AL	05/18/2006
Sharon Natalie Hersh, Herndon, VA	07/20/2006	Blake Terence Rigby, Salt Lake City, UT	05/18/2006

ENFORCEMENT ACTIONS

<i>Respondent, Location/Country</i>	<i>Board Date</i>	<i>Respondent, Location/Country</i>	<i>Board Date</i>
Bradford Kent Riggs, Katy, TX	07/20/2006	Chandra H. Tjhin, Bedford, TX	05/18/2006
Charles Edward Roach, Fort Worth, TX	07/20/2006	Jodi Kathrine Tomm, Austin, TX	05/18/2006
Caroline Leigh Roche, Beverly Hills, CA	05/18/2006	William David Towe, Ft Lauderdale, FL	05/18/2006
Jamie Ross, Lakewood, OH	05/18/2006	William Lee Transier, Houston, TX	07/20/2006
Curtis Anthony Ruder, Nacogdoches, TX	07/20/2006	Yvette G. Treyes, Houston, TX	07/20/2006
Soufiane Sefraoui, San Antonio, TX	07/20/2006	James Adam Turner, Jr., New York, NY	05/18/2006
Fang Shi, San Diego, CA	07/20/2006	Thomas Paul Vance, Palo Alto, CA	07/20/2006
Robert William Sill, Tucson, AZ	07/20/2006	David Philip Ward, Houston, TX	05/18/2006
Dallas Frank Smith, Houston, TX	07/20/2006	John Clifton Whisnant, Dallas, TX	05/18/2006
Darren Kent Smith, Rowlett, TX	07/20/2006	John David White, Marietta, GA	05/18/2006
Donna Michaelena Smith, Fort Worth, TX	05/18/2006	Ellen Wigginton, Grapevine, TX	05/18/2006
Jacquelyn Marie Syring, Las Vegas, NV	05/18/2006	Vernon Lane Wimberly, Houston, TX	07/20/2006
Sien-Koon Ting, Tulsa, OK	07/20/2006		

FAILURE TO COMPLETE LICENSE NOTICE

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

<i>Respondent, Location/Country</i>	<i>Board Date</i>	<i>Respondent, Location/Country</i>	<i>Board Date</i>
Stacy Denson Alexander, McKinney, TX	05/18/2006	Denise Lorraine Parent, Garland, TX	05/18/2006
Marcia Lynn Harris, Houston, TX	05/18/2006	Helen Qi Zhou, Singapore, Singapore	05/18/2006
Wen-Yuan Lo, Arlington, TX	07/20/2006		

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Board rules require licensees to inform the Board within 30 days of a change of address. Use any of these methods:

- **Online under "Check your status" at www.tsbpa.state.tx.us**
- **Email: licensing@tsbpa.state.tx.us**
- **Call 512-305-7853**
- **Write TSBPA
333 Guadalupe, Twr 3, Suite 900
Austin, TX 78701**

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333 Guadalupe, Tower 3, Suite 900
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