

Board Pursues Unauthorized Practice to Protect Public and the Profession

By Lorna Schwimmer, UPPA Investigator

You may have encountered a client who came to you because of the inadequate performance of his or her former “CPA,” a person who may or may not have actually been a CPA. Or, perhaps you have come across a compilation report provided by an bookkeeper with no CPA license. Both are in violation of the *Public Accountancy Act* (the *Act*). Even CPAs who are currently licensed in Texas may unwittingly violate the *Act*.

Identifying the unauthorized practice of public accountancy (UPPA) by licensees and non-licensees is a function of the Board’s Enforcement Division, which actively seeks to protect the public from being misled by unlicensed persons implicitly or explicitly misrepresenting themselves as CPAs or by CPAs performing attest services in violation of the *Public Accountancy Act*. The UPPA program actively searches for violations by unlicensed entities and investigates complaints from CPAs, community members, other state agencies, and members of the Constructive Enforcement Advisory Committee (CEAC). Complaints that come to the Board may concern anything from business cards, websites, newspaper advertisements, fliers, signs, emails, or any other evidence of alleged violations of the *Act* or Board *Rules*.

The CEAC is a committee of CPAs appointed by the Board’s presiding officer. They live all over Texas and are charged with actively keeping an eye open for violations in their geographic areas and reporting them to the Board. Committee members may also be called upon to assist in their communities with investigations of alleged violations by non-licensees, complaints against licensees, and possible non-compliance of licensees with Board *Rules* and orders.

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Establishing Reserved Terms

Under Texas law, the terms “Certified Public Accountant” and “CPA,” as well as the terms “accounting” and “auditing” and their derivatives, are reserved for the exclusive use of Texas licensees. The main impetus for establishing these “reserved terms” was to fulfill the Board’s mandate to protect the public from non-licensees asserting an expertise in accounting they do not have. The Board also believes that these terms are closely associated in the public mind with the practice of public accounting and with the assumption that anyone offering such services to the public is a licensed CPA.

Almost 25 years ago, Texas A&M University researchers surveyed Texas residents to examine the public’s perception of the term “accounting.” The survey revealed that, by a margin of 61% to 19%, the public perceived that a person offering accounting or auditing services to the public was a licensed CPA. A similar survey commissioned by the Board in 2006 found that this perception still existed. These findings held true across regional, gender, racial, age, income, and educational demographic lines, even among those in the financial services sector.

Unauthorized Use of Reserved Terms

The most common UPPA violation is the use of accountant and accounting by unlicensed individuals or entities offering accounting or auditing services to the public, a practice prohibited by the *Public*

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CPE Sponsors Successfully Completing Review

(since August 2009 Board Report)

Sponsor #	Sponsor Name	Date of Next Review	Status
009557	DynCorp International	01/01/2011-12/31/2011	A
009578	E.A.G. Services, Inc.	03/01/2011-02/28/2012	A
009579	AC Lordi Consulting, Inc.	03/01/2011-02/28/2012	A
009577	Pinnacle Arbitrage Compliance LLC	03/01/2011-02/28/2012	A
001374	Faske, Lay & Co., LLP	03/01/2011-02/28/2012	A
005547	Invesco Aim	04/01/2011-03/31/2012	A
009587	EXCO Resources, Inc.	04/01/2011-03/31/2012	A
002818	Howard & Co, LLP	04/01/2011-03/31/2012	A
000408	Dallas Chapter of the IIA	01/01/2011-12/31/2012	A
003477	Pioneer Natural Resources Company	05/01/2011-04/30/2012	A
008888	Houston Jewish Community Foundation	03/01/2011-02/28/2012	A
007582	Express Information Systems, Inc	03/01/2011-02/28/2012	A
001689	Gollob Morgan Peddy & Co. PC	07/01/2011-06/30/2012	A
002551	Stovall, Grandey & Allen, LLP	11/01/2010-10/31/2011	A
009591	National Petroleum Energy Credit Association	04/01/2011-03/31/2012	A
009589	AASHTO 2008	04/01/2011-03/31/2012	E
009593	McQueary Henry Bowles Troy LLP	04/01/2011-03/31/2012	E
009366	Independent Bankers Association of Texas	11/01/2010-10/31/2011	A
009595	Shell Trading in North America	04/01/2011-03/31/2012	A
009594	Wednesday Tax Forum	04/01/2011-03/31/2012	A
001508	USAA	05/01/2011-04/30/2012	A
008117	The Wiewel Law Firm	05/01/2011-04/30/2012	A
009599	Continental Airlines, Inc-Internal Audit	05/01/2011-04/30/2012	A
009143	Oxy, Inc.	05/01/2011-04/30/2012	A
000839	Frost National Bank	06/01/2011-05/31/2012	A
006069	Bobby E. Dusek, CPA	05/01/2011-04/30/2012	E
004575	ALX Consulting, Inc.	06/01/2011-05/31/2012	A
009491	AXIA Resources	05/01/2011-04/30/2012	E
009598	Houston Human Resource Management Association DBA HR Houston	05/01/2011-04/30/2012	A
009611	Old Republic National Title	06/01/2011-05/31/2012	E
001634	Schmid, Broaddus, Nugent & Gano & Co., PC	06/01/2011-05/31/2012	A
003398	Southwest Research Institute	04/01/2011-03/31/2012	A
009609	Greystone Communities, Inc.	06/01/2011-05/31/2012	A
007993	Texas Assn of Life & Health Insurers	01/01/2010-12/31/2010	A
009607	The Schlichting Group	06/01/2011-05/31/2012	A
001629	Holliday, Lemons & Cox, P.C.	06/01/2011-05/31/2012	A
001682	Tyler Junior College	07/01/2011-06/30/2012	A
006090	Burton McCumber & Cortez, LLP	06/01/2011-05/31/2012	A
001987	Johnson Miller & Co., CPAS, PC	01/01/2010-12/31/2010	E
002158	Carter Financial Management	04/01/2011-03/31/2012	A
004046	Crady, Jewett, & McCulley LLP	06/01/2011-05/31/2012	A

Registration Status: A = Currently active E = Currently expired

EFFECTIVE IMMEDIATELY CPE taken from the following providers will not be eligible for CPE credit.

— **American Society for Continuing Education (A.S.C.E.)**, P.O. Box 2877, Brandon, FL 33509

— **Fred Pryor Seminars**, 9757 Metcalf Ave., Overland Park, KS 66212

Texas CPAs should check our website, www.tsbpa.state.tx.us, for qualified CPE providers before enrolling in a CPE course.

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Fifth-Year Scholarship Responsibility Transferred to Accountancy Board

House Bill 2440, signed into law by Governor **Rick Perry** on May 23, transferred administration of the fifth-year scholarship fund from the Higher Education Coordinating Board (HECB) to the Texas State Board of Public Accountancy (TSBPA). The bill was authored by Rep. **Brian McCall** (R-Plano) and sponsored in the Senate by Sen. **Tommy Williams**, CPA (R-The Woodlands).

The Legislature established the fund in 1991 to help disadvantaged accounting students complete the last 30 hours of the 150-hour education requirement to take the CPA examination. Transfer of the fund from the HECB to the TSBPA was made because administering the fund is more in keeping with the mission of the TSBPA than of the HECB. The scholarships are funded by a \$10 fee that is part of CPAs' annual renewal fees.

All mandates and responsibilities that were previously charged to the HECB were transferred to the TSBPA effective September 1, 2009, and were codified with the addition of Subchapter N to the *Public Accountancy Act*. These responsibilities include continuation of an advisory committee whose composition is to include a presiding officer appointed by the TSBPA, a representative named by the TSBPA, a representative named by the Texas Society of CPAs, a Texas representative named by the American Accounting Association, one named by the National Association of Black Accountants, one named by the Association of Latino Professionals in Finance & Accounting, two representatives named by the HECB, one of whom is the chair of the accounting department at a private Texas college or university and another who is the chair of the accounting

department at a Texas college or university that primarily serves minority students. Board Presiding Officer **Greg Bailes**, CPA, appointed former Board Chair **Melanie Thompson**, CPA, a faculty member of Texas Lutheran University, to head the advisory committee and Dr. **James Flagg**, CPA, a member of the faculty of Texas A&M University and chair of the Board's Qualifications Committee, to represent the TSBPA.

The legislation also spells out three criteria that must be considered in determining scholarship recipients: (1) financial need, (2) ethnic or racial minority status; and (3) scholastic ability and performance. Funds are disbursed to the financial aid offices of Texas colleges and universities and awarded to students meeting the criteria. The awards go only to Texas residents who intend to take the CPA exam under Texas jurisdiction. Awards may be used for tuition, fees, books, supplies, and living expenses incurred in connection with the student's fifth year of study.

Although the legislation went into effect in September, the HECB took responsibility for disbursing funds for the Fall 2009 and Spring 2010 semesters. The TSBPA has until January 1, 2010, to adopt rules to govern the fund and has worked with the Coordinating Board and the Advisory Committee to formulate those rules. The committee considered rules to govern the fund at an August meeting and published them in the *Texas Register* for public comment. The rules passed on first reading at the September 17 Board meeting and will be on the Board agenda for its November 19 meeting and brought up for possible adoption.

Advisory Committee Member	Appointed by
Melanie Thompson, CPA, Chair Texas Lutheran University	Texas State Board of Public Accountancy
James C. Flagg, PhD, CPA Texas A&M University	Texas State Board of Public Accountancy
Pat L. Wilson, CPA San Antonio	Texas Society of CPAs
Roselyn Morris, PhD, CPA Texas State University	American Accounting Association
Walter D. Davis, CPA Houston	National Association of Black Accountants
Cynthia Ramos, CPA Austin	Association of Latino Professionals in Finance & Accounting (formerly the American Association of Hispanic CPAs)
Bob Vigeland, PhD Texas Christian University	Higher Education Coordinating Board (chair of an Accounting Dept. at a private Texas college or university)
Sewon O, PhD Texas Southern University	Higher Education Coordinating Board (chair of an Accounting Dept. at a Texas college or university primarily serving minority students)

In Memoriam

Listed below are the names of licensees who passed away between September 1, 2008, and August 31, 2009.

Name	Date bert.	Date of Death	Name	Date bert.	Date of Death
Kaylon F. Adams, Cypress, TX	02/01/1969	11/07/2008	Carol C. Lee, Arlington, TX	09/09/1986	11/19/2008
Wilbur E. Alexander, Lufkin, TX	08/04/1966	02/28/2009	John T. Leverette III, Waco, TX	03/02/1994	06/01/2009
John E. Allen, Weatherford, TX	03/05/1991	01/28/2009	Denise C. Linch, Lorena, TX	06/26/1996	10/15/2008
J. C. Armstrong, Lubbock, TX	01/23/1950	03/22/2009	Brady P. Lockhart, Weatherford, TX	01/29/1959	09/22/2008
Gomicindo Baca, Albuquerque, NM	01/28/1987	12/01/2008	Eugene H. Lott, San Angelo, TX	08/01/1949	10/24/2008
Richard L. Bemis, Corpus Christi, TX	07/25/1975	02/21/2009	Michael J. McAndrew, Elgin, TX	03/03/1993	12/08/2008
Dennis J. Bilbe, Corpus Christi, TX	08/20/1982	03/15/2009	Richard C. McClendon, Austin, TX	07/24/1973	10/23/2008
Everett D. Bohls, Austin, TX	01/17/1948	08/12/2009	Peter W. McCook, Lakeway, TX	11/29/1962	04/04/2009
H. B. Bond III, New Braunfels, TX	01/30/1973	02/23/2009	Richard W. McKenney, Spring, TX	10/07/1974	03/29/2009
Jana K. Braddick, Wellington, KS	03/11/1992	02/27/2009	Billie J. Miller, College Station, TX	04/01/1983	02/06/2009
Rulon M. Briscoe, Franklin, TN	03/09/1987	07/07/2009	Phillip D. Nelson, Houston, TX	07/03/1984	07/13/2009
Louis M. Canant, Conroe, TX	11/21/1981	01/03/2009	Fred W. Neumann, Taylor, TX	08/07/1948	12/18/2008
Perren A. Cherry, Shreveport, LA	01/28/1962	12/10/2008	Clarence F. Niebuhr, Buda, TX	12/21/1940	03/25/2009
Robert T. Coleman Jr., Spartanburg, SC	07/31/1958	02/09/2009	Linda L. Nix, Mansfield, TX	10/03/1983	12/02/2008
Phil B. Cook, Harlingen, TX	07/29/1955	03/10/2009	John D. O'Steen, Carrollton, TX	03/04/1985	01/30/2009
Lida E. Cooper, Hemphill, TX	07/27/1978	11/24/2008	H. L. Obermiller, Corpus Christi, TX	12/02/1946	01/24/2009
Thomas L. Corley, Waco, TX	10/07/1974	02/16/2009	Oscar Olchyk, Surfside, FL	10/01/1982	07/23/2009
Lori B. Demaree, Austin, TX	01/15/1991	01/28/2009	Thomas E. Oliver, Houston, TX	08/06/1974	04/18/2009
Weldon W. Dickson, Desoto, TX	03/11/1992	05/16/2009	Larry D. Olson, Albuquerque, NM	10/01/1982	10/08/2008
John E. Dodson, Amarillo, TX	03/17/1978	04/15/2009	Lawrence C. Osborn, Tulsa, OK	02/04/1964	09/13/2008
Rick A. Dowdall, Kingwood, TX	04/23/1984	01/07/2009	John D. Owsen, Colleyville, TX	08/01/1983	11/18/2008
Patrick J. Driggers, Fort Worth, TX	03/05/1991	06/12/2009	Bobby W. Patterson, Dallas, TX	01/17/1960	10/24/2008
Leslie W. Dunn, Corpus Christi, TX	01/29/1959	11/01/2008	Roger G. Pearce, Charlotte, NC	11/21/1981	03/04/2009
Norma C. Edwards, Colleyville, TX	02/09/1994	03/08/2009	Buel E. Pearson, San Antonio, TX	03/09/1984	10/27/2008
Douglas M. Elich, Midland, TX	07/26/1959	06/24/2009	William C. Penick, Asheville, NC	01/23/1950	07/20/2009
Barbara J. Ellas, San Antonio, TX	04/14/1978	05/06/2009	Preston E. Perdue, Norman, OK	02/03/1965	05/19/2009
Richard G. Ellis, Garland, TX	07/27/1973	12/08/2008	Ronald W. Perkins, Rockwall, TX	08/03/1971	02/03/2009
Genee C. Eubank, Larue, TX	03/06/1989	01/31/2009	Robert C. Peterson, Odessa, TX	04/24/1989	03/31/2009
Joe L. Finch, Georgetown, TX	01/27/1992	12/19/2008	Robert L. Powell, Houston, TX	03/31/1976	06/08/2009
Willard H. Findling, San Antonio, TX	01/28/1956	03/22/2009	William A. Pritchard, Rockwall, TX	01/23/1950	12/05/2008
Roger D. Fry, Spring, TX	05/14/1974	02/25/2009	Robert C. Qualls, Carrollton, TX	01/16/1974	09/19/2008
Gary E. Givens, Artesia, NM	01/31/1977	09/15/2008	Alfred J. Ratcliffe, Shamong, NJ	11/21/1981	03/27/2009
Robert E. Glaze, Dallas, TX	01/17/1948	02/03/2009	Andrea C. Ray, McLean, VA	03/09/1988	10/14/2008
Arnold Golieb, Boca Raton, FL	01/30/1958	06/11/2009	Jason W. Richardson, Sherman, TX	10/12/1994	09/24/2008
Harry Goodman, Dallas, TX	01/29/1959	12/29/2008	James E. Rodgers, Hamlin, TX	07/26/1959	11/24/2008
Barbara A. Gozberk, Dallas, TX	07/27/1978	02/21/2009	Oscar M. Saldana, Laredo, TX	02/02/1981	12/10/2008
Lawrence P. Graham, Hubbard, TX	10/04/1979	10/10/2008	George W. Sanders III, Tomball, TX	09/07/1982	11/02/2008
Lisa D. Guy, Baytown, TX	02/09/1994	02/25/2009	Peggy C. Satterfield, China Spring, TX	03/06/1989	11/18/2008
Paul R. Haas, Corpus Christi, TX	12/21/1940	11/29/2008	William J. Schrader, State College, PA	07/28/1951	07/27/2009
L. C. Harlow Jr., San Angelo, TX	07/09/1947	10/01/2008	Patrick J. Seimetz, Plano, TX	01/02/1989	05/22/2009
Gene Harris, Springfield, MI	01/17/1960	12/19/2008	Jesse E. Shivers, Houston, TX	01/31/1953	07/12/2009
Harry M. Hayes, Sarasota, FL	05/15/1982	10/20/2008	Steve W. Sterquell, Amarillo, TX	01/26/1978	04/01/2009
John G. Heard, Houston, TX	01/20/1951	11/07/2008	Melvin J. Stiefel Jr., Tyler, TX	01/31/1971	09/20/2008
Margaret H. Heaton, Houston, TX	02/01/1969	10/15/2008	Hugo C. Stolte Jr., San Antonio, TX	01/22/1954	12/09/2008
Gordon M. Heggem, Flower Mound, TX	02/03/1965	05/13/2009	Denise D. Stuckey, Gladewater, TX	03/10/1986	03/20/2009
Horace B. Hill, Houston, TX	02/03/1965	02/16/2009	Frank Taggart III, Longview, TX	01/17/1960	06/12/2009
John A. Hoffpauir, Houston, TX	05/15/1982	08/01/2009	James O. Taylor III, San Antonio, TX	04/21/1966	06/25/2009
Drew E. Holderman, Granbury, TX	07/30/1970	04/16/2009	Brenda S. Tolleson, Tomball, TX	10/27/1982	06/29/2009
Stephen N. Holland, Arlington, TX	02/07/1975	11/09/2008	Bernard J. Vanek, Houston, TX	01/30/1968	01/18/2009
Lori L. Howell, Springtown, TX	09/07/1994	10/13/2008	Allan C. Vik, Gainesville, TX	02/01/1963	01/28/2009
Sam W. Hunsaker, Oklahoma City, OK	08/08/1952	11/18/2008	Kenneth D. Weeks, Houston, TX	08/04/1977	09/21/2008
Worth F. Johnson, Tyler, TX	06/30/1939	01/06/2009	Lina E. Whitaker, Edinburg, TX	03/11/1992	07/31/2009
Jon M. Jordan, Plano, TX	02/20/1996	11/28/2008	Ray E. Whitmire, Corpus Christi, TX	03/10/1986	01/28/2009
Gaines F. Keener, Katy, TX	02/02/1967	11/17/2008	Larry G. Wilburn, Houston, TX	09/12/1985	04/01/2009
Jerry L. Keith, Stephenville, TX	03/11/1992	10/20/2008	Edward E. Winkelman, Addison, TX	08/04/1964	04/07/2009
William A. Kelly Jr., Houston, TX	08/03/1971	06/27/2009	Stephen R. Wood, Lago Vista, TX	07/26/1956	11/02/2008
Margie Kraus, Laredo, TX	08/01/1967	03/15/2009	Rosemary C. Wright, Fort Worth, TX	08/06/1974	08/24/2009
Gregory A. Krupps, Houston, TX	03/27/1981	04/07/2009	T. S. Xanthos, Lake Dallas, TX	09/05/1990	05/25/2009
Carroll N. Kuykendall, Cedar Hill, TX	07/26/1959	11/26/2008	James L. Zaccagni, San Antonio, TX	12/12/1985	10/20/2008
Ray W. Lacour, Houston, TX	01/29/1959	12/31/2008			

NASBA Installs Atkinson as Chair, Honors Treacy

During its annual conference in Phoenix, November 1-4, the National Association of State Boards of Accountancy (NASBA) bestowed top honors on two Texans. Former Board Presiding Officer **Bill Atkinson** of Sugar Land acceded to NASBA's top office and Texas Board Executive Director **Bill Treacy** received the Lorraine P. Sachs Standard of Excellence Award.

Bill Atkinson, who served on the Texas Board during 1999-2005 and as presiding officer during 2003-2005, was installed as chair of the NASBA Board of Directors to succeed **Thomas J. Sadler** of Washington. Atkinson had previously served NASBA as a member of the Nominating and Regulatory Structures committees, as a director-at-large and as vice chair of the Board. As a member of the Texas Board, he chaired both Technical Standards Review committees and served on several others, including the Rules and Executive committees.



During Atkinson's tenure on the Texas Board, the Board developed a four-hour ethics course for all Texas CPAs, created the Sponsor Review Oversight Board and enacted new rules governing the peer review program, developed rules to address the post-Sarbanes-Oxley environment, and implemented the requirement for a three-hour college ethics course for CPA exam applicants.

Atkinson has practiced for 37 years with PricewaterhouseCoopers, LLP, and its predecessor, Coopers Lybrand, where he has been an audit partner since 1982. His professional affiliations include numerous leadership roles in the Texas Society of CPAs, as well as the AICPA, where he has served as a member of the Council. He has also been active in a number of civic endeavors in the Gulf Coast region. Atkinson is a graduate of Texas A&M University, where he was a Distinguished

Student, a member of the Corps of Cadets, and president of the Accounting Society.

Bill Treacy was presented the Lorraine P. Sachs Award, which recognizes an executive from one of NASBA's 55 jurisdictions who is judged to be exceptionally competent and effective in the performance of his duties to the public and to the accounting profession.

Treacy has participated in national and international efforts toward standardization of the practice of accountancy and served for the past four years as chair of NASBA's International Qualifications Appraisal Board (IQAB). As such, he has negotiated Mutual Recognition Agreements (MRAs) with licensing bodies in Canada, Mexico, Ireland, Australia, and New Zealand. The tripartite recognition agreement among the U.S., Mexico, and Canada is believed to be the first such agreement in any profession. In August of this year, Treacy traveled to Wellington, New Zealand, to sign an MRA with that country on behalf of U.S. IQAB.

During Treacy's 19 years as executive director, the Texas Board became the first to establish mandatory ethics training for both CPA exam candidates and licensed CPAs. Through his initiative, the agency established an assistance program for CPAs and CPA candidates with substance abuse or mental health issues, a policy of vigorous enforcement of practice standards for Texas CPAs, and the active pursuit of persons who are practicing accountancy in Texas without a license.

Lorraine P. Sachs, a long-time senior vice president and chief operating officer of NASBA, was responsible for creating NASBA's Executive Directors Committee. Upon her retirement three years ago, the NASBA Board of Directors created the Standard of Excellence Award in recognition of her contributions to the accounting profession.

Board Adopts Rules Change on Confidentiality

The Texas Board, meeting in Austin on September 17, adopted a change to Board *Rule 501.75* that clarifies that licensees must provide client communications and records in response to grand jury and Congressional and Texas Legislative subpoenas. The proposed change was first brought before the Board in July and subsequently published in the *Texas Register*. The Board received no comments from the public.

The Board also approved clarifications to *Rule 511.57* concerning accounting courses and *Rule 523.118* concerning a limitation on non-technical CPE courses. The former extends implementation of additional education requirements until July 1, 2011. The latter clarifies that total CPE credit hours from the non-technical area may not exceed 50% in a three-year reporting period.



Bill Treacy, right, representing U.S. IQAB, signs the MRA with New Zealand as Terry McLaughlin, FCA, chief executive officer, New Zealand Institute of Chartered Accountants, and Linda Turner, president of the Institute, look on. Tim Groser, minister of trade for New Zealand, hosted the ceremony at the Parliament Building.

Unauthorized Practice / continued from previous page

Accountancy Act. Other violations include use of derivations of the term “audit” to refer to services other than attest services, misuse of the CPA designation, and the performance of, or offer to perform, attest services, which include audits, reviews, compilations, and accounting research services.

One cause of confusion may come from the use of these terms by unlicensed organizations or businesses to refer to departments within their companies as accounting departments or to staff members within these departments as accountants. Neither practice violates the *Public Accountancy Act* as long as the services are not offered to the public. The *Act* states the following:

A person may hold the person out **to the public** [emphasis added] as an “accountant,” “auditor,” or any combination of those terms or assert that the person has expertise in accounting or auditing only if the person holds a license issued under this chapter. . . . “

A business that does not offer bookkeeping or related services to the public may have an internal “accounting” department and refer to its employees as “accountants.” In this situation, there is no potential for anyone to obtain what he or she believes to be CPA services from the business.

However, if such an employee (who is not a CPA) were to subsequently become employed by a CPA firm or bookkeeping business, he or she **may not** offer “accounting” services or refer to his or her past “accountant” positions without gaining licensure because this is asserting to the public an expertise in accounting.

Violations by CPAs

Keep in mind that UPPA investigations may be opened on CPA firms that are using reserved terms for unlicensed employees. Files also may be opened on licensees if they are (1) using these terms in association with an unregistered firm, (2) using the CPA designation in association with an unregistered firm without the proper disclaimer, or (3) providing compilations (with or without reports) through unregistered firms.

Use by Unlicensed Employees. Unlicensed employees working for CPA firms, unlike those not in the practice of public accountancy, **may not** be called “staff accountants,” “audit interns,” or “CPA candidates,” nor can they be described as performing “accounting” or “auditing” tasks, as having “accounting” or “auditing” experience, or as having held job titles containing these terms in the past. However, if these employees have degrees in accounting, this may be stated. Suggested alternatives for the term “staff accountant” include “professional assistant,” “professional staff,” “professional associate,” “senior associate,” “senior assistant,” “junior associate,” “staff associate,” “senior staff,” “tax associate,” or “support staff.”

Use by Unlicensed Firms. CPAs may not use the terms “accounting” or “audit” nor the CPA designation for themselves

in association with firms that do not have firm licenses without including the disclaimer, “This firm is not a CPA firm.” Board *Rule 501.81(d)* states:

Each advertisement or written promotional statement that refers to a CPA’s designation and his or her association with an unlicensed entity in the client practice of public accountancy must include the disclaimer: “This firm is not a CPA firm.” The disclaimer must be included in conspicuous proximity to the name of the unlicensed entity and be printed in type not less bold than that contained in the body of the advertisement or written statement.

This disclaimer must be used on business cards, web pages, and any other materials that may be viewed by the public.

The terms accounting, auditing, and CPA **may not** be part of the name of a firm that is not licensed by the Board. In addition, because “a firm licensed by the board may not conduct business, perform or offer to perform services for or provide products to a client under a name other than the name in which the firm is licensed” (Board *Rule 501.83*), simply having a registered firm does not justify the use of reserved terms through another firm name. Suggested alternatives for the term accounting for use by an unregistered firm include “financial consulting” or “financial advisory services.” Suggestions to replace audit include “internal controls analysis” or “examination,” “inventory analysis” or “examination,” “forensic analysis” or “examination,” “inspection,” “evaluation,” “verification,” “inquiry,” or “investigation.”

Financial Statements by CPAs Are Attest Services

Many CPAs do not realize that in Texas, financial statements are considered attest services when performed by CPAs and may be provided only through licensed CPA firms that undergo peer review. The following is an excerpt from an opinion of one of the Board’s staff attorneys:

Section 901.002(a)(1)(B) of the Accountancy Act defines an “attest service” to include “an engagement required by the board to be performed in accordance with standards for accounting and review services adopted by the American Institute of Certified Public Accountants or another national accountancy organization recognized by the board.”

Under Board Rules 501.53(b) and 501.61, no Texas-licensed CPA shall issue, or otherwise be associated with, financial statements that do not conform with “generally accepted accounting principles” or GAAP. Further, in performing such services, the CPA “shall conform to the professional standards” set forth in the Statements on Standards for Accounting and Review Services (SSARS) by the American Institute of Certified Public Accountants (AICPA). See Board Rule 501.62(2).

Section 901.351(a) of the Act, in turn, provides that a “firm may not provide attest services . . . unless the firm holds a firm license issued under this subchapter”

[continued on next page](#)

ACTIONS TAKEN BY THE BOARD

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 09-02-20L
 Respondent: Richard L. Meggs, Jr.
 Hometown: Dallas
 Certificate No.: 074866
 Rules Violations: 501.81, 501.83, 527.4
 Firm License No.: C06920
 Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. Respondent must complete and submit proof of completion of eight hours of live CPE in the area of compilations and reviews within 90 days of the date the Board ratified the Board Order. In addition, Respondent must pay \$566.76 in administrative costs within 30 days of the date the Board ratified the Board Order.

Respondent practiced public accountancy in an unregistered entity, practiced public accountancy with an improper firm name, and failed to participate in the Board’s peer review program.

2. Investigation No.: 07-04-11L
 Respondent: Jean E. Sickels
 Hometown: Decatur, GA
 Certificate No.: 072576
 Firm License No.: T09446
 Act Violation 901.502(8)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$1,000 and \$876.55 in administrative costs within 30 days of the date the Board ratified the Board Order.

On September 20, 2006, the Colorado Board issued an Order wherein Respondent was placed on probation for at least

continued on next page

Unauthorized Practice / continued from previous page

These provisions of the Act and Board Rules dictate, therefore, the following rule in Texas: If an individual CPA licensed by the State of Texas participates in the issuance of a financial statement for an outside party, the individual CPA can lawfully render this service only through a Texas-licensed CPA firm.

The requirement that financial statements issued by CPAs undergo peer review in a registered CPA firm ensures the competence and integrity of accounting services provided by Texas CPAs. Even for firms that provide management-use-only compilations without reports, peer review must verify that the CPA firm properly prepared the engagement letter and received assurances from management.

Finally, unauthorized use of the CPA designation is surprisingly common among former CPAs whose licenses have been revoked, those who are in the process of becoming certified, CPAs licensed in other states who do not qualify to practice in Texas under the practice privilege granted under Section 901.462 of the Act, or individuals who just don’t think anyone will challenge their use of the CPA designation.

Enforcement

The objective in uncovering and pursuing UPPA violations, for both CPAs and for non-licensees, is to obtain compliance not to censure. Most non-licensees are unaware when they are violating Texas law, and most investigations of unlawful practices by non-licensees end with their agreement not to use reserved terms or imply an expertise they do not have.

Files opened on CPAs or CPA firms are considered investigations, not complaints, and are not reported as disciplinary actions against the licensees unless it becomes necessary to refer the files to the Behavioral Enforcement Committee for noncompliance or for more serious violations (e.g., offering or providing audits or reviews through an unlicensed firm).

Reporting Suspected Violations

By verifying the CPA licenses of job applicants, persons with whom you do business, or anyone else using reserved terms, you help protect the public, yourself, and your business. It’s easy to verify licenses on the TSBPA website at “Individual License Lookup” under the “Licensing” tab.

Suspected violations may be reported by mail, Attn: UPPA, TSBPA, 333 Guadalupe Twr 3 Ste. 900, Austin, TX 78701-3900; by email to enforcement@tsbpa.state.tx.us; by fax to 512-305-7854; or by calling the investigator directly at 512-305-7872. Remember that a file cannot be opened without evidence of a violation and reason to believe that the subject of the complaint generated or contributed to the violation.

Please be aware that if you provide your name or information with your complaint, the Board may be required under the *Public Information Act* to provide that information to the subject of the complaint if requested. If you wish to remain anonymous, send your complaint by itself in an envelope with no return address, by an anonymous fax (with no identifying information at the top), or by an anonymous email if you don’t mind the possibility that the respondent may obtain the email address.

ENFORCEMENT ACTIONS

two years, assessed a \$1,000 fine, required to submit copies of five preissuance reviews of her audits, and required to obtain and submit preissuance reviews of her next five audits conducted on entities in the state of Colorado.

B. AGREED CEASE AND DESIST ORDERS

1. Investigation No.: 08-08-16N
Respondent: The Accounting Office - Gary Biggs
Hometown: Midland
Act Violation: 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent held himself out as an "accountant" and asserted his expertise in accounting, although Respondent does not hold a license in Texas.

2. Investigation No.: 07-08-08N
Respondent: Harold L. Walsleben
Hometown: Kerrville
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

3. Investigation No.: 08-06-02N
Respondent: Ken Carter
Hometown: Hurst
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

4. Investigation No.: 08-07-24N
Respondent: James Broomas

- Hometown: Houston
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

5. Investigation No.: 09-05-38N
Respondent: Cindy Clifton
Hometown: Dallas
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation and asserted her expertise in accounting and auditing, although Respondent does not hold a license in Texas.

6. Investigation No.: 09-05-63N
Respondent: Charles E. Willett
Hometown: Sugar Land
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

7. Investigation No.: 09-06-10N
Respondent: DB Consulting
Hometown: Cedar Park
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

ENFORCEMENT ACTIONS

Respondent offered attest services and used the term “accountant” although Respondent does not hold a license in Texas.

8. Investigation No.: 09-06-14N
Respondent: Aaron Liggett
Hometown: Arlington
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent performed an attest service although Respondent does not hold a license in Texas.

9. Investigation No.: 09-06-26N
Respondent: Marc R. Hall
Hometown: Austin
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation and asserted his expertise in accounting although Respondent does not hold a license in Texas.

10. Investigation No.: 09-06-28N
Respondent: Greg Schroen
Hometown: Austin
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent offered attest services and held himself out to the public as an “accountant” although Respondent does not hold a license in Texas.

11. Investigation No.: 09-06-34N
Respondent: Marjorie Adams
Hometown: Austin
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent offered attest services and held herself out to the public as an “accountant” although Respondent does not hold a license in Texas.

12. Investigation No.: 09-07-06N
Respondent: Smith & Associates
Hometown: Forney
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent performed an attest service and used the term “accounting” although Respondent does not hold a license in Texas.

13. Investigation No.: 09-07-07N
Respondent: Haytham Nakhleh
Hometown: Wylie
Act Violation: 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent held himself out to the public as an “accountant” and asserted his expertise in accounting although Respondent does not hold a license in Texas.

14. Investigation No.: 09-07-09N
Respondent: GAVA Consulting & Galia M. Vargas
Hometown: Houston
Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

ENFORCEMENT ACTIONS

Respondent performed an attest service and held itself out to the public as a firm of “accountants” although Respondent does not hold a license in Texas.

15. Investigation No.: 09-07-15N
 Respondent: William E. Gassiott
 Hometown: Houston
 Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

16. Investigation No.: 09-07-24N
 Respondent: M. Wayne Usry
 Hometown: Fort Worth
 Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist

from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

17. Investigation No.: 09-07-30N
 Respondent: Mounis Masood Abbasi
 Hometown: Houston
 Act Violations: 901.451, 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the Act, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation and asserted his expertise in accounting although Respondent does not hold a license in Texas.

CPE ACTIONS

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

Respondent / Location	Board Date	Respondent / Location	Board Date
James Brandon Amato, Houston, TX	09/17/2009	John Herbert Hudson, Dallas, TX	09/17/2009
Robby Dea Baber, Carrollton, TX	09/17/2009	Jane Ellen Kennedy, Arlington, TX	09/17/2009
Kenneth Gordon Buford Jr., Plano, TX	09/17/2009	Thomas Prescott Kessey, Houston, TX	09/17/2009
Abraham A. Cato, Dharan, Saudi Arabia	09/17/2009	Brady Russell Kilpper, Flower Mound, TX	09/17/2009
Angela Sue Christoffersen, Irving, TX	09/17/2009	Brian Nicholas Lohrding, Lubbock, TX	09/17/2009
William Joseph Connors, Leander, TX	09/17/2009	Steven Gene McElyea, Highlands Ranch, CO	09/17/2009
Regina Kay Cronkrite, Dallas, TX	09/17/2009	Kimat Rai Singla, Houston, TX	09/17/2009
Andrey V. Dokuchayev, London, UK	09/17/2009	Karen Elizabeth Sledge, Richardson, TX	09/17/2009
Martha Candace Dufour, Houston, TX	09/17/2009	Kelly Tacke, Dallas, TX	09/17/2009
Gregory John Engeldinger, Southlake, TX	09/17/2009	Abbas Jakiuddin Udawala, Richmond, TX	09/17/2009
Robert Dewitt Grooms, Pearland, TX	09/17/2009		

THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated *Sections 901.502(4)* and *901.502(11)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and penalties and by otherwise coming into compliance with the *Act*.

Respondent / Location	Board Date	Respondent / Location	Board Date
Jeffrey Brent Adams, Fort Worth, TX	09/17/2009	Ayhii Ken Ofulue, Pearland, TX	09/17/2009
Amanda J. Baker, Ocala, FL	09/17/2009	August Waldorf Olson, San Antonio, TX	09/17/2009
Gary Fred Berger, Boonton, NJ	09/17/2009	Harold Solomon Parnell Jr., Kingwood, TX	09/17/2009
Scott Blackburn, New Roads, LA	09/17/2009	Charles R. Phoenix, Keller, TX	09/17/2009
Phyllis Ann Burch, Austin, TX	09/17/2009	Bobby Lynn Pritchard, Texarkana, AR	09/17/2009
Sarah Grace Cole, Austin, TX	09/17/2009	Middleton Pinckney Ray III, Allen, TX	09/17/2009
Fairye Irene Barber Davidson, Virginia Beach, VA	09/17/2009	Marvin William Rogers, Boerne, TX	09/17/2009
Gari Dawn Fielder Del Alamo, San Antonio, TX	09/17/2009	James Henry Schorr, Austin, TX	09/17/2009
Elizabeth Donnelly, Mansfield, TX	09/17/2009	Kaitlyn Lee Sharp, Houston, TX	09/17/2009
George L. Garrett Jr., Huntsville, TX	09/17/2009	Linda Louise Sexton Short, Arlington, TX	09/17/2009
Dwight David Goodman, Houston, TX	09/17/2009	Bryan Scott Smith, Canyon, TX	09/17/2009
Kathleen Gorman, Colorado Springs, CO	09/17/2009	Julianne H. Smith, Pflugerville, TX	09/17/2009
Kimberly Gough, Charlotte, NC	09/17/2009	Karen Knight Solana, Austin, TX	09/17/2009
Dennis Greer, Dripping Springs, TX	09/17/2009	Harry Wright Stanford, Buchanan Dam, TX	09/17/2009
Lisa Welman Hart, Carthage, MO	09/17/2009	Theodore Edward Thorp, Irving, TX	09/17/2009
David Hudson Holcombe, Irving, TX	09/17/2009	Billy Joe Vied, San Antonio, TX	09/17/2009
Amy Joyce Hudgeons, Springdale, AR	09/17/2009	Wei Bill Wan, Calabasas, CA	09/17/2009
Gary Dean Johnson, Tomball, TX	09/17/2009	Tayu Tenley Wang, Taipei, Taiwan, ROC	09/17/2009
Richard Alan Joyer, Pearsall, TX	09/17/2009	Robert Benton Warrenburg, S. Hamilton, MA	09/17/2009
Jeanne Marie Ganz Kee, Greenville, TX	09/17/2009	Linda Yvonne Freeman Watson, Houston, TX	09/17/2009
Ulysses Grant Keener III, Houston, TX	09/17/2009	Wilson Warren Whatley III, Plano, TX	09/17/2009
Peter Arthur Koziol, Honolulu, HI	09/17/2009	Perrin Glenn Williams Jr., Austin, TX	09/17/2009
John Kenneth Kuhlrow, Jenks, OK	09/17/2009	Kaye Colyer Wirz, Devol, OK	09/17/2009
Gyanendra Raj Mehta, Dubai, UAE	09/17/2009	William Rodney Woody, Kilgore, TX	09/17/2009
Douglas Mark Mills, Aberdeen, UK	09/17/2009	Robert Henry Woolley Jr., El Paso, TX	09/17/2009
Darren Paul Miranda, Dallas, TX	09/17/2009	Hilal (M.A.) I. Yaish, Riyadh, Saudi Arabia	09/17/2009
Haji Vali Mody, Dallas, TX	09/17/2009	Lanhua Yao, Overland Park, KS	09/17/2009
Norma Jean Nelson, Beaumont, TX	09/17/2009		

**FAILURE TO COMPLETE
LICENSE RENEWAL**

The respondent listed below was 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 a professional accountant) of the *Act*. The certificate of each respondent who was not in compliance at the Board meeting was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*.

Respondent / Location	Board Date
James Randolph Mallek, McLean, VA	09/17/2009

RenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnlineRenewOnline

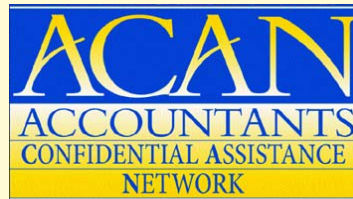
Moving??

Be sure to let us know.



Board rules require licensees to inform the Board within 30 days of a change of address.

- Online under "Online Services" at www.tsbpa.state.tx.us
- Email: licensing@tsbpa.state.tx.us
- Phone: 512-305-7853
- Mail: TSBPA
333 Guadalupe, Twr 3, Ste 900
Austin, TX 78701



Accountants Confidential Assistance Network

Assistance for CPAs, exam candidates, and accounting students with alcohol or drug dependency problems or mental health issues.

1-866-766-2226

VOLUNTEERS NEEDED

ACAN needs volunteers across the state. If you are a CPA in recovery and interested in volunteering, please call 1-866-766-2226.

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*.

Administered by the TSCPA and Funded in Part by the Board