

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Forecasts?
Attest Services?
Special Reports?
Compilations?
Projections?
Reviews?
Audits?

MOST TEXAS FIRMS ARE REQUIRED TO TAKE PART IN PEER REVIEW



If you perform any of these services, you must participate in Peer Review. This is pursuant to Board Rule 527.4 of the TSBPA.

The Peer Review program is a practice-monitoring program established by the Board in accordance with Section 901.159 of the Public Accountancy Act. The Act provides the Board with the responsibility to administer a Peer Review program to help assure compliance by the profession with accounting standards and thereby protect the public from standard services.

The Board uses the AICPA's Standards for Performing and Reporting on Peer Reviews and, for public company audit firms, the standards required under the Sarbanes-Oxley Act (SOX) of 2002, administered by the Public Company Accounting Oversight Board (PCAOB). In Texas, CPA firms providing these services are required to have a peer review by a qualified evaluator once every three years or file annually for an exemption when firm licenses are renewed, stating that the firm does not perform the kind of work covered by the Act. If a firm that was exempt in the past begins performing any of the covered services, the firm has 30 days to inform the Board of this change of status, 12 months from the date the services were first provided to send peer review enrollment information to the Board, and 18 months to complete a peer review. A firm that is subject to inspections under SOX and that also performs attest work not subject to such inspections must enroll in a peer review program for its nonpublic company attest work in addition to the firm inspection program.

Types of Peer Review

There are two types of peer review: system reviews and engagement reviews. **System reviews** focus on the system of quality control set up by the firm. These on-site reviews are for firms that have an audit and accounting practice. The objective of a system review is to determine whether the firm's system of quality control ensures conformity with professional standards and whether the firm is complying with its system consistently and appropriately. **Engagement reviews** are for firms that do not perform audits and can be conducted off-site. They include an examination of work products, such as reports and financial statements, that were part of a particular engagement. Firms subject to engagement reviews perform only services under the Statements on Standards for Accounting and Review Services (SSARS) and those under the Statements on Standards for Attestation Engagements (SSAES) not included in system reviews. AICPA differentiates between the two as follows:

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CPE Sponsors Successfully Completing Review

(since November 2011 *Board Report*)

Sponsor #	Sponsor Name	Date of Next Review	Status
009880	Akili Inc	02/01/2014 - 01/31/2015	A
009868	AT&T University	11/01/2013 - 10/31/2014	A
002509	ATKG, LLP	10/01/2013 - 09/30/2014	A
000436	Brazos Valley Chapter - TSCPA	01/01/2014 - 12/31/2014	A
001152	ConocoPhillips	11/01/2013 - 10/31/2014	A
009867	CPA Magazine	11/01/2013 - 10/31/2014	A
000441	Dallas CPA Society	01/01/2014 - 12/31/2014	A
009065	Deborah Hroch & Associates, L.L.C.	12/01/2013 - 11/30/2014	A
009884	Denbury Resources, Inc.	02/01/2014 - 01/31/2015	A
005465	Durbin & Bennett, LLP	12/01/2013 - 11/30/2014	A
008623	GenOn Energy, Inc.	12/01/2013 - 11/30/2014	A
003249	Georgia Society of CPAs	12/01/2013 - 11/30/2014	A
007491	Glen Fonner, CHFC	11/01/2013 - 10/31/2014	A
007369	Goldin, Peiser & Peiser, LLP	07/01/2013 - 06/30/2014	A
009450	Government Finance Officers Association of Texas	11/01/2013 - 10/31/2014	A
009861	Gulf Publishing Company	11/01/2013 - 10/31/2014	A
001140	Healthcare Financial Management Association	11/01/2013 - 10/31/2014	A
000154	Institute of Internal Auditors - Houston Chapter	11/01/2013 - 10/31/2014	A
001987	Johnson Miller & Co, CPAs, PC	01/01/2014 - 12/31/2014	A
001224	Kenemer, Masters & Lunsford, LLC	11/01/2013 - 10/31/2014	A
000104	Margolis, Phipps & Wright, PC	11/01/2013 - 10/31/2014	A
009878	MHBT	01/01/2014 - 12/31/2014	E
000109	Middleton Burns & Davis, PC	11/01/2013 - 10/31/2014	E
002595	National Institute of Tax Professionals	12/01/2013 - 11/30/2014	E
000038	Oklahoma Society of CPAs	11/01/2013 - 10/31/2014	A
000388	Panhandle Chapter of the TSCPA	01/01/2014 - 12/31/2014	A
007100	Petroleum Strategies Inc	11/01/2013 - 10/31/2014	E
001232	Philip Vogel & Co., P.C.	11/01/2013 - 10/31/2014	A
009552	Preservation Financial, LLC	12/01/2013 - 11/30/2014	A
009874	Proskauer Rose LLP	01/01/2014 - 12/31/2014	E
009877	Reimer, McGuinness & Associates, P.C.	01/01/2014 - 12/31/2014	E
008841	Ridout, Barrett & Co., PC	01/01/2014 - 12/31/2014	A
001208	Roloff, Hnatek and Company, LLP	11/01/2013 - 10/31/2014	A
002582	San Antonio Estate Planners Council	11/01/2013 - 10/31/2014	A
008219	Scott M Hill & Company	11/01/2013 - 10/31/2014	A
000509	Seidel, Schroeder & Co	01/01/2014 - 12/31/2014	A
004850	Southwest Benefits Association	11/01/2013 - 10/31/2014	A
008594	Stone & Associates, LLP	11/01/2013 - 10/31/2014	E
003553	Sysco Corporation	07/01/2013 - 06/30/2014	A
008614	Texas Association of CPAs	11/01/2013 - 10/31/2014	A
007129	Texas Electric Cooperatives	11/01/2013 - 10/31/2014	A
002554	Texas Municipal League	11/01/2013 - 10/31/2014	A
009549	The Hall Group, CPAs	11/01/2013 - 10/31/2014	E
007162	Towery & Associates	12/01/2013 - 11/30/2014	A
000265	Tx Society of CPAs - Austin Chapter		
	CPE Foundation	12/01/2013 - 11/30/2014	A
002566	Urban, Thielemann, Oltmann & Herms, LLP	11/01/2013 - 10/31/2014	A
007831	Web CPE, Inc.	12/01/2013 - 11/30/2014	A
007492	XTO Energy Inc.	11/01/2013 - 10/31/2014	A

Registration Status: A = Currently active E = Currently expired

To ensure that CPE taken will meet Board requirements, check the Board website at www.tsbpa.state.tx.us for qualified CPE providers before enrolling.

*You can report **CPE hours** on the Board website — www.tsbpa.state.tx.us — as you complete them.*

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

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

333 Guadalupe
Tower 3, Suite 900
Austin, Texas 78701-3900

BOARD MEMBERS

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PRESIDING OFFICER

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JOHN W. STEINBERG, CFE

EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
BARBARA C. STOOKSBERRY

Accounting/Administration
(512) 305-7800
FAX (512) 305-7854
accounting@tsbpa.state.tx.us

CPE
(512) 305-7844
FAX (512) 305-7875
licensing@tsbpa.state.tx.us

Enforcement
(512) 305-7866
FAX (512) 305-7854
enforcement@tsbpa.state.tx.us

Executive Director
(512) 305-7800
FAX (512) 305-7854
executive@tsbpa.state.tx.us

Licensing/Peer Review
(512) 305-7853
FAX (512) 305-7875
licensing@tsbpa.state.tx.us

Publications
(512) 305-7804
FAX (512) 305-7875
publicinfo@tsbpa.state.tx.us

Qualifications
(512) 305-7851
FAX (512) 305-7875
exam@tsbpa.state.tx.us

Peer Review / continued from p. 1

A system review will include interviews with firm personnel and examination of administrative files to evaluate the effectiveness of the firm’s quality control system and the degree of compliance with the system. The reviewer might also examine a cross-section of the firm’s engagements to determine if they were conducted in accordance with professional standards.

An engagement review consists of reading the financial statements or information submitted by the firm and the accountant’s report thereon, together with certain background information and representations, as well as applicable documentation required by professional standards.

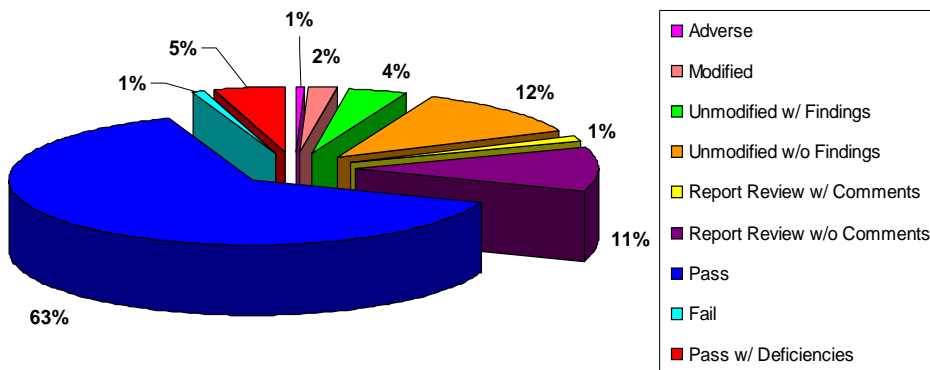
When a review is completed, the reviewer issues a report and notifies the firm whether the results were Pass, Pass with Deficiency(ies), or Fail. (This terminology has been used since 2009 and replaces the terms Unmodified w/o findings, Unmodified w/ findings, Modified, and Adverse.) Results are then submitted to the peer review oversight board of the sponsoring organization for final review. If deficiencies are noted, the firm must address these to the satisfaction of the oversight board before it will issue the Final Letter of Acceptance.

Peer Review Reporting to the Board

- (1) To enroll in a peer review program, the firm must contact one of the Board-approved sponsoring organizations listed below and obtain a review due date:
 - AICPA Peer Review Program administered by NPRC
 - AICPA Peer Review Program administered by TSCPA
 - AICPA Peer Review Program administered by a state society other than the Texas Society
 - Public Company Accounting Oversight Board (PCAOB; inspections of firms that audit publicly held companies only)
 - TSCPA Peer Review Program administered by TSCPA
- (2) The firm will complete and mail the Board’s Peer Review Reporting Form (L0014), which notifies the Board that the firm is not claiming an exemption and is in the process of having a peer review. The firm follows the Board’s online instructions under the “Firms” tab at www.tsbpa.state.tx.us and submits required documentation.
- (3) If a review results in a Pass, and that has been confirmed by the oversight board, the firm will receive a Final Letter of Acceptance from the sponsoring organization. At this point, the firm must submit the Peer Review Compliance Reporting Form (L0027), the Peer Review Report, and the Final Letter of Acceptance to the Board.
- (4) When the review results in a Fail or Pass with Deficiency(ies), the firm must take corrective action. Once the deficiencies have been addressed to the oversight board’s satisfaction, the firm will receive the Final Letter of Acceptance, which must be filed with the Board, along with Form L0027 and supporting documents.

Explanation of Terms Relevant to Peer Review	
AICPA	American Institute of CPAs
Peer Review Board (PRB)	A senior technical committee that oversees AICPA’s peer review program (PRP)
Sponsoring Organization	An entity that has been authorized to maintain professional standards via peer review
Attest Engagement	An engagement that requires independence as defined in AICPA professional standards
Audit	An examination and verification of a company’s financial and accounting records and supporting documents
Engagement Review	A type of peer review that focuses on work performed and reports and financial statements issued on particular engagements (reviews or compilations)
Report Review	This type of peer review is no longer issued
System Review	A type of review that focuses on a firm’s established system of quality control

The figure shows results of the last completed reviews of the 3,531 Texas firms enrolled in peer review as of October 2011. The chart, which uses both old and current terminology because of the time period covered, indicates the overwhelming success firms experienced in the program. The chart reveals that only 2% of reviewed firms failed to meet standards (Adverse [old term] + Fail [current term]), 79% passed outright, 7% passed after taking corrective action to address deficiencies, and the remainder had report reviews, which are no longer offered.



Swearing-in Ceremony

December 3, 2011

At the December swearing-in ceremony in Austin, 474 women and 482 men received their CPA certificates. Of the 768 who had passed the exam in computer format, 297 had taken and passed each section of the exam only once. Shelby Ann Dover was the top-scoring candidate. The youngest new CPA in the group was 20; the oldest was 65.



Eighteen of the 69 CPAs honored for maintaining their licenses for 50 years were in attendance. They were, L-R, seated, Jerry Burrows, Jasper; James Francis Carroll, Dallas; James Robert Daffron, Rockwall; Jack C. Fitzgerald, Victoria; Albert R. Gallatin, San Antonio; Raymond Dewey Glasscock, Dallas; Galen Hays, Tyler; and Johnnie Rae Seale, Corpus Christi; and, standing, William Hillers, Tyler; Leslie J. Jeko, Houston; George W. Johnson, Fort Worth; Howard T. Martin, Rockville, MD; Roland B. Naumann, Seguin; William G. Nolen, Katy; Michael J. Pieri, Houston; John A. Poteet, Jr., San Antonio; Robert W. Reynolds, Arlington; and Richard E. Tarlton, Richardson.

50-Year Honorees

Joe Bert Abston
Walter H. Allen
Duncan Edmond Barnett
Charles F. Bedford
Bryant Berry, Jr.
Alan Druss Buck
Ernest Ben Bugh, Jr.
Jerry Blake Burrows
James Francis Carroll
Tommy M. Clayton
Robert Donald Clyde
Evelyn Whittenburg Coltrin
James Robert Daffron
Russell G. Davis
William Chaplain Dent
John T. Elliot
Bill G. Elms
Lynn Samuel Felps
Jack C. Fitzgerald
William B. Fry, Jr.
Albert R. Gallatin
Raymond Dewey Glasscock
Robert P. Gordon

Maxwell D. Green
S. Louis Greenberg
William Donald Greene
Richard M. Gunther
Bruce John Harper
Glen Howard Hartford
Galen Morris Hays
Joe Donald Hendrix
William Aubrey Hillers
Marshall Dan Howard
Van H. Howard, III
Leslie J. Jeko
Floyd B. Jenkins
George William Johnson
Jimmy C. Johnson
Leonard W. Lintala
Alan Lowther
Charles Edwin Martin
Howard T. Martin
Robert E. Matthys
Elbert L. Moss, Jr.
Roland B. Naumann
William G. Nolen

Claude C. Olvera
Charles R. Oster
Marshall Bookman Peters
Jesse R. Pharis
Michael J. Pieri
John A. Poteet, Jr.
Karl F. Proksch
George E. Pugh
Burdett F. Pulliam
Joan Raab Boecker
Robert W. Reynolds
Clarence A. Roberson, Jr.
William Bates Roberts
David Charles Rothfus
Reynaldo Salazar
Johnnie Ray Seale
Wilson B. Sexton
Herbert D. Simons
Kenneth Wayne Smith
Richard E. Tarlton
Mart M. Thomas, Jr.
Robert K. Willis
Charles L. Zody

Board members who took part in the swearing-in ceremony were, L-R, John R. Broaddus, CPA, El Paso; Thomas G. Prothro, CPA, Tyler; J. Coalter Baker, CPA, Austin; Dr. James C. Flagg, CPA, College Station; A. Carlos Barrera, CPA, Brownsville; and Rocky L. Duckworth, CPA, Houston.



Members of the Austin CPA Chapter serve as ushers and assist Board staff with other responsibilities during each ceremony. Austin CPAs who assisted with the December ceremony included, L-R, seated, Ekaterina Trepalina, Kayo Kawamoto, Nancy Foss, Carol Boyd, and Whitney Ryser; and, standing, Frank Stover, David Crumbaugh, Dan Kreuzscher, Frank Vito, and Jason Wynne.



OUTSTANDING CANDIDATES honored at the ceremony included, L-R, Sharon Fern Stanley, Christopher C. Rozakeas, Benjamin Taylor Colodney, Mary Beth Woods, Robert Henry Smith III, Amy Nicole Brunner, Patrick Blaine Smith, Mahesh Rupani, Brett Edward Baucum, Jenna Kathleen Pickel, and Shelby Ann Dover. These 11 CPAs earned the highest scores of any candidate registering as a CPA for the December 3 swearing-in ceremony.

ENFORCEMENT ACTIONS

Taken by the Board on November 17, 2011

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.:** 10-04-01L
Respondents: Tharen K. Simpson and Tharen K. Simpson, P.C.
Hometown: Houston
Certificate No.: 076610
Firm License No.: C05160
Rule Violations: 501.80
 527.4
Act Violation: 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent involuntarily surrendered her certificate and firm license in lieu of further disciplinary action.

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

- 2. Investigation No.:** 11-02-12L
Respondent: Aurelia Evers Weems
Hometown: Conroe
Certificate No.: 087946
Rule Violations: 501.81
 501.93
Act Violations: 901.502(6)
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's license was suspended for two years from the date the order was ratified; however, the suspension was stayed and Respondent was placed on probation for two years. In addition, Respondent was ordered to pay an administrative penalty of \$2,000 and \$72.32 in administrative costs within 30 days of the date the Board ratified the order.

Respondent's firm held out as a CPA firm without a firm license from the Board and Respondent failed to respond to Board communications.

TECHNICAL STANDARDS REVIEW COMMITTEE

- Investigation Nos.:** 10-10-06L
 10-07-24L

- Respondents:** Kam Franklin Ede and Ede & Co.
Hometown: Knippa
Certificate No.: 046882
Firm License No.: P03404
Rule Violations: 501.60
 501.61
 501.74(b)
Act Violations: 901.502(6)
 901.502(12)(B)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and prohibited from performing audits until a petition for removal of the scope limitation was granted. Respondent firm entered into an Agreed Consent Order with the Board whereby the firm was reprimanded and ordered to pay an administrative penalty of \$10,000 and administrative costs of \$32,973.44.

Respondent was the audit supervisor for the audits of financial statements for Kinney County Groundwater Conservation District (KCGCD) for FYE 30 September 2007, 2008, and 2009. These audits did not conform to the Statements on Auditing Standards (SAS). Respondent firm issued these audit reports.

B. AGREED CEASE AND DESIST ORDERS

- 1. Investigation No.:** 10-07-03N
Respondent: Strategic Enterprises, Inc., and James P. Jenkins
Hometown: Duncanville
Act Violation: 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent attached reports to financial statements, although Respondent does not hold a license in Texas.

- 2. Investigation No.:** 11-03-31N
Respondent: Rima George
Hometown: Houston
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

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

- 3. Investigation No.:** 11-07-03N
Respondent: Karron Wardwell
Hometown: Houston
Act Violations: 901.453
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent provided an attest service and used the reserved term "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

- 4. Investigation No.:** 11-07-33N
Respondent: Sue Upshaw
Hometown: Childress, TX
Act Violation: 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved term "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

- 5. Investigation No.:** 11-08-01N
Respondent: Rosa Benitez-Perez
Hometown: Buda
Act Violations: 901.453
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved term "accounting" to assert an expertise in accounting and offered to provide attest

services although Respondent does not hold a license in Texas.

6. Investigation No.: 11-08-38N
Respondent: Ken Schilling
Hometown: Fort Worth
Act Violation: 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

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

7. Investigation No.: 11-09-17N
Respondent: WRS Lyons & Associates
d/b/a Your Tax Wizard
Hometown: Houston
Act Violations: 901.453
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

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

C. FOREIGN ACCOUNTANCY FIRM - AGREED CEASE AND DESIST ORDER

▪ **Investigation No.:** 11-07-13N
Respondent: Jimmy C.H. Cheung & Co., CPAs
Hometown: Wanchai, Hong Kong, China
Act Violations: 901.351
 901.354
 901.451
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas.

Respondent signed the SEC filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC filings. Respondent is not licensed in Texas. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company's SEC filing is considered an attest service. See Act Section 901.002(a)(1). All firms providing attest services in Texas are required to be licensed in Texas. See Act, Chapter 901,

Sections 901.351, 901.451(b), and 901.462). To be licensed, a firm must have majority U.S. Certified Public Accountant ownership, Act, Chapter 901, Sections 901.354(a) and 901.451.

D. PROPOSAL FOR DECISION

▪ **Investigation No.:** 10-04-05L
SOAH Docket No.: 457-11-3750
Respondents: Phillip Stewart Smart and Phil Smart, CPA
Hometown: Crowley
Certificate No.: 060415
Firm License No.: T07392
Rule Violations: 501.90(5)
 501.91(a)(1)(C)
Act Violations: 901.502(6)
 901.502(11)

The State Office of Administrative Hearings Administrative Law Judge (ALJ) issued a Proposal for Decision (PFD) finding that Respondents violated Board Rules 501.90(5) and 501.91(a)(1)(C). The ALJ recommended in the PFD that Respondents be assessed a \$1,000 administrative penalty and \$721.37 in administrative costs.

Respondent was convicted of a crime involving a controlled substance and failed to report his conviction to the Board within 30 days.



Are CPAs allowed to advertise through direct mail?

For the answer to this and other frequently asked questions on a variety of enforcement matters, see:

www.tsbpa.state.tx.us/enforcement/faq.html

ENFORCEMENT ACTIONS

Taken by the Board on January 19, 2012

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation Nos.:** 10-10-09L
11-07-09L
- Respondents:** David Mody
Boatright and
David Mody
Boatright
(Firm)
- Hometown:** Corpus Christi
- Certificate No.:** 098161
- Firm License No.:** T02767
- Rule Violations:** 501.74
501.76
501.81
501.90(11)
501.93
- Act Violations:** 901.460
901.502(6)
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's individual and firm licenses were suspended for one year beginning February 15, 2012. In addition, Respondent must pay an administrative penalty of \$3,000 and \$480.42 in administrative costs within 30 days of the date the Board ratified the order.

Respondents failed to timely negotiate and complete an Offer in Compromise (OIC) with the Internal Revenue Service on a client's behalf, failed to timely respond to client inquiries, failed to provide a client with a copy of her file upon request, failed to timely account for and return client funds, offered to perform an attest service without a valid firm license, failed to timely complete an audit and failed to substantively respond to Board communications in writing within 30 days.

- 2. Investigation No.:** 11-04-01L
- Respondent:** Kenneth F.
Burford
- Hometown:** McAllen
- Certificate No.:** 016024
- Rule Violations:** 501.81
501.90(7)
501.91
527.4
527.6

- Act Violations:** 901.502(6)
901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate would be revoked. In addition, Respondent must pay an administrative penalty of \$3,500 and \$184.31 in administrative costs within 30 days of the date the Board ratified the order.

The Internal Revenue Service (IRS) suspended Respondent from practicing before that agency because Respondent failed to timely file federal income tax returns for the years 2006-2008, failed to pay federal income tax returns for the years 2007-2008, failed to timely file employer's federal quarterly tax returns for eight quarters during the years 2004-2009, and failed to pay federal tax liabilities for Kenneth Burford, CPA, JD. Respondent failed to report the suspension to the Board within 30 days of the date he had knowledge of the event. Respondent performed attest services without a firm license and has not reported the results of a peer review since 2004.

- 3. Investigation No.:** 11-03-26L
- Respondent:** Andrew M.
Rossi
- Certificate No.:** 029050
- Hometown:** Houston
- Rule Violations:** 501.81
527.4
527.6
- Act Violations:** 901.502(6)
901.502(12)

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby Respondent's license was placed on limited scope. Under the ACO, Respondent is prohibited from performing attest services until he obtains a firm license and enrolls in peer review. Respondent must pay an administrative penalty of \$5,000 and \$280.84 in administrative costs within 30 days of the date the Board ratified the order.

Respondent performed an attest service without a firm license from the Board. Respondent failed to report to the Board the results of a peer review scheduled in November 2000 and has not had a peer review since then.

- 4. Investigation Nos.:** 11-07-03L
11-07-04L
- Respondents:** Arun Mago
and Arun
Mago, CPA,
PC
- Hometown:** Pflugerville
- Certificate No.:** 090789
- Firm License No.:** C07520
- Rule Violation:** 501.74
- Act Violation:** 901.502(6)

Respondent Mago entered into an Agreed Consent Order with the Board whereby he will involuntarily surrender his certificate and firm license in lieu of further disciplinary proceedings. In addition, Respondent must also pay \$252.31 in administrative costs within 30 days of the date the Board ratified this order.

Respondent Mago failed to obtain sufficient supporting documents regarding certain IRA conversions made by tax clients and failed to obtain sufficient supporting documents for a residential energy credit claimed by those clients.

- 5. Investigation Nos.:** 11-08-08L
11-08-09L
- Respondents:** Jeffrey A.
Beckley and
Beckley CPA, PC
- Hometown:** Plano
- Certificate No.:** 061039
- Firm License No.:** C06842
- Rules Violations:** 501.74
501.90(11)
- Act Violations:** 901.502(6)
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent would be reprimanded and ordered to pay an administrative penalty of \$2,000 and \$135.00 in administrative costs within 30 days of the date the Board ratified the order.

In August of 2010 a client engaged Respondents to work with the Internal Revenue Service on the client's behalf. Respondents did not begin work until April 2011. Although Respondents told the client that they would file a request for an installment plan with the IRS, they failed to do so. Respondents also failed to respond to email requests from the client.

ENFORCEMENT ACTIONS

6. Investigation Nos.: 11-04-09L
11-04-10L
Respondents: Gregory A. Herbst and Gregory A. Herbst, CPA, PC
Hometown: Houston
Certificate No.: 030063
Firm License No.: C04574
Rule Violation: 501.74
Act Violations: 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded. Respondent Gregory A. Herbst was ordered to pay \$309.00 in administrative costs within 30 days of the date the Board ratified the order. Respondent Herbst must also complete 8 hours of live CPE in the area of franchise tax. This requirement is in addition to his annual CPE requirement and must be completed within 90 days of the date the Board ratified the order.

Respondents incorrectly interpreted the Texas State Franchise Code in a letter to a shareholder of a corporate client in which the Respondents asserted that the shareholder's firm must consolidate its tax returns with that of the corporate client because the shareholder's firm made a payment to the corporate client.

7. Investigation No.: 11-05-16L
Respondent: Joseph Scott Duran
Hometown: St. Petersburg, FL
Certificate No.: 051144
Act Violation: 901.505

On July 7, 2010, Respondent was convicted in a Florida court of drug trafficking, a felony, and of driving while intoxicated, a misdemeanor, and was sentenced to 10 years in prison. Both convictions are on appeal.

Respondent entered into an Agreed Consent Order with the Board whereby, in accordance with Section 901.505 of the Act, the Board orders that Respondent's license to practice public accountancy in Texas be suspended until such time as the conviction(s) become(s) final. If the conviction is reversed or set aside, then Respondent's license will be reinstated. If the conviction is modified so that the underlying offense is not a felony, or if the conviction is modified, reversed, or set aside so that only the misdemeanor conviction remains, the license will be

reinstated, but the matter will return to the BEC for further review and possible disciplinary action.

If the conviction becomes final, Respondent's certificate will be automatically revoked, and Respondent must pay a \$5,000 administrative penalty and \$86.40 in administrative costs within 30 days of the date the certificate is revoked.

8. Investigation No.: 11-03-20L
Respondent: Marlene T. Franklin
Hometown: Houston
Certificate No.: 022395
Rule Violation: 501.81
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent would be reprimanded and ordered to pay an administrative penalty of \$2,000 and \$134.99 in administrative costs within 30 days of the date the Board ratified the order.

Respondent issued a review report concerning the financial statements of a client although Respondent did not have a firm license issued by the Board.

9. Investigation Nos.: 11-07-05L
11-07-06L
Respondents: Martin L. Bradley and Martin L. Bradley, CPA, PC
Hometown: Irving
Certificate No.: 090719
Firm License No.: C06720
Rule Violation: 501.90(11)
Act Violations: 901.502(6)
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent would be reprimanded and ordered to pay an administrative penalty of \$2,000 and \$176.42 in administrative costs within 30 days of the date the Board ratified the order.

Respondent failed to return phone calls or emails from a client in a timely manner.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 10-03-11L
Respondent: Joe B. Dorman
Hometown: McKinney
Certificate No.: 009572

Rules Violation: 501.90(7)
501.93
501.94
Act Violations: 901.502(6)
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was suspended for a period of five years beginning on the date the Board ratified the order.

Respondent served as the chief financial officer of North American Technologies Group, Inc. (NATG) when, during April 2008-November 2008, he misappropriated over \$538,000 in booked assets from NATG, rendering NATG's certified financial statements for FYE 2008 false and misleading. On March 8, 2010, Respondent entered into an agreed judgment/consent decree wherein the SEC issued a Cease and Desist Order against him requiring him to cease and desist violating the SEC's rules and the Exchange Act of 1934 and ordered him to pay a \$15,000 fine to the SEC.

Respondent also failed to comply with mandatory continuing professional education requirements and failed to substantively respond within 30 days to Board communications dated June 29, 2010, and August 6, 2010.

2. Investigation Nos.: 11-05-07L
11-05-08L
Respondents: Kevin F. McKenna and Kevin F. McKenna, PC
Hometown: Spring
Certificate No.: 031393
Firm License No.: C03958
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondent McKenna entered into an Agreed Consent Order with the Board whereby he will be reprimanded and subject to pre-issuance review of all attest services until a petition for removal of the scope limitation is granted. Respondent firm entered into an Agreed Consent Order with the Board whereby the firm will be reprimanded and pay an administrative penalty of \$10,000 and administrative costs of \$7,257.76.

Respondent firm did not comply with applicable generally accepted auditing standards in two (2) audits of the financial statements of The Woodvine Park Council of Co-owners, Inc. The first audit was for

the year ending December 31, 2009, and the second audit is an interim report for the period January 1, 2010, to September 30, 2010. Respondent McKenna was the audit supervisor.

C. AGREED CEASE AND DESIST ORDERS

1. Investigation No.: 11-02-29N
Respondents: Fray
Candelaria and Troy Triana d/b/a Candelaria & Triana Forensic Accounting
Hometown: El Paso
Act Violations: 901.453
 901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents used the reserved terms “accountant” and “accounting” to assert an expertise in accounting and offered to provide attest services although Respondents do not hold a license in Texas.

2. Investigation No.: 11-10-08N
Respondent: Kyle L. Tingle, CPA, LLC
Hometown: Las Vegas, NV
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas.

Respondent signed the SEC 10-KSB filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-KSB filings. Respondent is not licensed in Texas. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company’s 10-KSB filing is considered an attest service. See Act Section 901.002(a)(1). Under the Act, persons may not provide attest services in Texas without first obtaining a firm license from the Board and complying with

all other relevant requirements of the Act and Board Rules.

3. Investigation No.: 11-10-16N
Respondent: Weinberg & Company, PA
Hometown: Los Angeles, CA
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-K filings. Respondent is not licensed in Texas. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company’s 10-K filing is considered an attest service. See Act Section 901.002(a)(1). Under the Act, any person providing attest services in Texas must hold a valid firm license from the Board and comply with all other relevant requirements of the Act and Board Rules.

4. Investigation No.: 11-10-23N
Respondent: Madsen & Associates CPAs, Inc.
Hometown: Murray, UT
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-K filings. Respondent is not licensed in Texas. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company’s 10-K filing is considered an attest service. See Act Section 901.002(a)(1). Under the Act, persons may not provide attest services

in Texas without first obtaining a firm license from the Board and complying with all other relevant requirements of the Act and Board Rules.

5. Investigation No.: 11-10-24N
Respondent: Bernstein & Pinchuk LLP
Hometown: New York, NY
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-K filings. Respondent is not licensed in Texas. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company’s 10-K filing is considered an attest service. See Act Section 901.002(a)(1). Under the Act, persons may not provide attest services in Texas without first obtaining a firm license from the Board and complying with all other relevant requirements of the Act and Board Rules.

6. Investigation No.: 11-10-25N
Respondent: Sherb & Co., LLP
Hometown: New York, NY
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas without a firm license.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-K filings. Respondent was not licensed in Texas at the time of the filing. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company’s 10-K filing is considered an attest service. See Act Section

901.002(a)(1). Under the Act, persons may not provide attest services in Texas without first obtaining a firm license from the Board and complying with all other relevant requirements of the Act and Board Rules.

7. Investigation No.: 11-10-26N
Respondent: De Joya Griffith & Company, LLC
Hometown: Henderson, NV
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas without a firm license.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-K filings. Respondent was not licensed in Texas at the time of the filing. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S. company's 10-K filing is considered an attest service. See Act Section 901.002(a)(1). Under the Act, persons may not provide attest services in Texas without first obtaining a firm license from the Board and complying with all other relevant requirements of the Act and Board Rules.

8. Investigation No.: 11-10-28N
Respondent: Child, Van Wagoner & Bradshaw, PLLC
Hometown: Kaysville, UT
Act Violations: 901.351
 901.451(b)
 901.462

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services in the state of Texas.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies that list their principal place of business as Texas in their SEC 10-K filings. Respondent is not licensed in Texas. Under the Texas Public Accountancy Act, signing a Report of Independent Registered Public Accounting Firm for a publicly traded U.S.

company's 10-K filing is considered an attest service. See Act Section 901.002(a)(1). Under the Act, persons may not provide attest services in Texas without first obtaining a firm license from the Board and complying with all other relevant requirements of the Act and Board Rules.

9. Investigation No.: 11-10-29N
Respondent: Jorge L. Verar d/b/a Accountant2go
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.

Respondent used the CPA designation and the reserved terms "accountant" and "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

10. Investigation No.: 11-10-38N
Respondent: Monique Peña Johnson d/b/a Peña Accounting & Tax Service
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.

Respondent used the CPA designation and the reserved term "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

11. Investigation No.: 11-10-56N
Respondent: Nelson Brett
Hometown: Tyler, TX
Act Violations: 901.453
 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the reserved terms "accountant" and "accounting" to assert an expertise in accounting and offered attest services although Respondent does not hold a license in Texas.

12. Investigation No.: 11-10-64N
Respondent: Kurt Kulpa
Hometown: Fort Worth
Act Violations: 901.451
 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the CPA designation and the reserved term "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

13. Investigation No.: 11-11-09N
Respondent: Budget Tax Service, Inc.
Hometown: Waco
Act Violations: 901.451
 901.453

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the designation "certified public accountants" and the reserved term "accounting" to assert an expertise in accounting although Respondent does not hold a license in Texas.

14. Investigation No.: 11-11-29N
Respondent: Henry Stephen Busch
Hometown: Houston
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

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

D. CEASE AND DESIST ORDERS

1. Investigation No.: 09-12-32N
Respondent: Deborah Gary
Hometown: Houston

Act Violations: 901.451
901.453
901.456

Respondent held out to the public as a CPA and accountant and offered services to the public that involved the use of accounting, attest or auditing skills, including tax services, although Respondent does not have an individual CPA license or a firm license. These actions constitute a violation of Public Accountancy Act Sections 901.451, 901.453, and 901.456.

Respondent repeatedly ignored the Board's attempts to gain compliance with Texas law. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

2. Investigation No.: 10-06-09N
Respondents: Derrell Childs and Derrell Childs Inc.
Hometown: Dallas
Act Violations: 901.451
901.453
901.456

Texas State Board of Public Accountancy staff initiated an investigation of this matter based on a complaint. Complainant

provided the cover page and invoice for a review performed by Respondents. The review was for a Texas-based company and was required to be completed in accordance with AICPA standards. The invoice represented Respondents as "certified public accountants" and used the term "accounting" to assert an expertise in accounting although Respondent does not have an individual CPA license and Respondent firm does not have a firm license. These actions constitute a violation of the Public Accountancy Act Sections 901.451, 901.453, and 901.456.

Respondents repeatedly ignored the Board's attempts to gain their compliance with Texas law. It was therefore necessary for the Board to issue a cease and desist order against Respondents.

3. Investigation No.: 10-08-02N
Respondent: Richard Soto
Hometown: San Antonio
Act Violations: 901.451
901.453

In 2006, Texas State Board of Public Accountancy staff initiated an investigation regarding Respondent based on evidence of his use of the CPA designation. Respondent entered into an Agreed Cease and Desist Order, which was ratified by

the Board on September 21, 2006. On January 10, 2010, the Board assessed a \$2,500 penalty against Respondent based on evidence that he had continued to use the CPA designation.

Board staff had initiated an investigation based on two separate complaints. Complainants provided copies of correspondence and IRS documents in which Respondent used the CPA designation and the reserved term "accounting." Respondent was also found to be using the terms "accountant" and "accounting" on social media sites. Respondent does not have an individual CPA license or a firm license.

During the relevant times, Respondent held out to the public as a CPA and accountant and used the reserved term "accounting" to assert an expertise in accounting. Respondent also offered services to the public that involved use of accounting, attest, and auditing skills, including tax services. These actions constitute a violation of Public Accountancy Act Sections 901.451 and 901.453.

Respondent repeatedly ignored the Board's attempts to gain his compliance with Texas law, and it became necessary for the Board to issue a Cease and Desist Order and impose a \$10,000 penalty.

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- **Online under "Online Services" at www.tsbpa.state.tx.us**
- **Email: licensing@tsbpa.state.tx.us**
- **Phone: 512-305-7853**
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333 Guadalupe, Twr 3, Ste 900
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CPE ACTIONS

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

Respondent / Location	Board Date	Respondent / Location	Board Date
Evelyn Ann Bechem, Orangeburg, SC	01/19/2012	Julie Ann Kirkland, Bozeman, MT	11/17/2011
Scott Andrew Blackston, Richardson, TX	01/19/2012	David Wayne Lancelot, Weston, FL	11/17/2011
Andrew Lyle Bolton, III, Fair Oaks Ranch, TX	11/17/2011	Beverly Coonrod Lewis, Benbrook, TX	11/17/2011
Neil K Brighton, Spring, TX	11/17/2011	Suzanne G. Magee, Frisco, TX	11/17/2011
Janet Karen Brown, Dalhart, TX	01/19/2012	Joseph Nessley Main, El Paso, TX	01/19/2012
Mark C. Candela, Weimar, TX	11/17/2011	Charles Wilburn Matthews, III, Houston, TX	01/19/2012
James Frederick Crable, Houston, TX	11/17/2011	Pat Crum McBride, Houston, TX	01/19/2012
Gary Michael DeGrange, Sugar Land, TX	11/17/2011	Robert Wesley McKee, Coppell, TX	11/17/2011
Gilbert Del Bosque, Pettus, TX	11/17/2011	James Daniel Mooney, Dallas, TX	01/19/2012
Donna Baretela Dignam, Heath, TX	11/17/2011	Michael Wayne Murphree, Sugar Land, TX	11/17/2011
Arthur Milroy Elliott, III, Portland, TX	01/19/2012	Gus Ochotorena, III, San Antonio, TX	11/17/2011
Maria Cecilia Baptista Eugenio, Grand Prairie, TX	01/19/2012	Ryan David Orlowski, Dallas, TX	11/17/2011
Ronald Glenn Faubion, Benton, AR	01/19/2012	Tiffany Leah Patch, Wimberley, TX	01/19/2012
Keith Michael Fouquette, Fate, TX	11/17/2011	John E. Pitts, Dallas, TX	01/19/2012
Gaylon Teshumbra Franklin, Dallas, TX	01/19/2012	Christopher Donald Priebe, Frisco, TX	01/19/2012
Kevin James Goodwin, Houston, TX	11/17/2011	James Curt Quinn, Austin, TX	01/19/2012
Michael Herbert Graetz, Dallas, TX	11/17/2011	Kemeshia Katrella Richardson, Dallas, TX	11/17/2011
David Calvin Hairston, Nashville, TN	11/17/2011	Robert Judson Rockett, Fort Worth, TX	11/17/2011
Sandra J. Hill, Charlotte, NC	01/19/2012	James Henry Simpson, III, Danville, CA	01/19/2012
Susan Jane Liggett Hudson, Flower Mound, TX	01/19/2012	Clenton Loyd Sullivan, Kingwood, TX	01/19/2012
James Robert Hurt, Dallas, TX	01/19/2012	Karen Auffarber Todd, Seabrook, TX	11/17/2011
Randy Gene Johnson, Kaufman, TX	11/17/2011	Carl Theodore Wedemeyer, Sugar Land, TX	01/19/2012
Donna J. Kee, Burleson, TX	01/19/2012	Toni Wilson, Katy, TX	01/19/2012
Charles Richard King, Round Rock, TX	01/19/2012	Donna L. Witmer, Richmond, TX	01/19/2012
Gary Wade King, Fort Worth, TX	11/17/2011	Thomas Lawrence Zschesche, Austin, TX	11/17/2011

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ENFORCEMENT ACTIONS

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
Michele Chao Adams, Durham, NC	01/19/2012	Gregory Lance Janes, Hogansville, GA	01/19/2012
Shelley Becker Albrecht, Tomball, TX	11/17/2011	Candice Vernetta Jenkins, Grand Prairie, TX	11/17/2011
Muhammad Noman Ali, Feltham, UK	01/19/2012	Dena Leeann Johnson, Stephenville, TX	11/17/2011
Mark Eugene Anderson, Atlanta, GA	01/19/2012	Hannah S. Kim, Frisco, TX	11/17/2011
Richard Neil Arends, Austin, TX	01/19/2012	Yujie Kong, Plano, TX	01/19/2012
Sammy Jay Bates, Mount Vernon, IL	11/17/2011	Warren August Krute, Nederland, TX	11/17/2011
John Edwin Berggren, Kingwood, TX	01/19/2012	John Roland Linder, Broken Arrow, OK	11/17/2011
Ronald Wayne Bopp, Houston, TX	11/17/2011	Daniel Arthur Linnett, Houston, TX	01/19/2012
Malachy Francis Byrne, III, The Woodlands, TX	11/17/2011	Stephen Andrew Martin, Fairview, TX	11/17/2011
Bobby Joe Carmichael, St. Augustine, FL	01/19/2012	Jerry Allen McIntosh, Jr., Marshall, TX	11/17/2011
Ronald Castro, Houston, TX	01/19/2012	James A. Meyers, Jr., Garden Ridge, TX	11/17/2011
Pamela Shannon Cox, Jacksonville, FL	01/19/2012	Alan Gregory Murphy, Jr., Houston, TX	01/19/2012
Roberta Diane Crowley, San Antonio, TX	01/19/2012	John Ernest Nelson, El Paso, TX	11/17/2011
Floyd Leslie Depauw, Jr., Flower Mound, TX	11/17/2011	Wesley Patrick Olfers, Flower Mound, TX	01/19/2012
Lionel Arnold Donatto, Jr., Shaker Heights, OH	11/17/2011	Robert William Owen, Milan, TN	01/19/2012
Dana L. Ellis, Alexandria, VA	01/19/2012	Cody Bernt Palmer, Houston, TX	01/19/2012
Marilyn Cecilia Stephens Braud Farrell, Houston, TX	11/17/2011	Marian Stange Pekelder, Ponte Vedra Beach, FL	11/17/2011
Walter Thomas Finley, Dallas, TX	11/17/2011	Sandra Lynn Peltz, New York, NY	01/19/2012
Ann Louise Gerard, St. Germain en Lay, France	01/19/2012	Clint James Pete, Durham, NC	01/19/2012
Emmett Nelson Hagedorn, Cibolo, TX	11/17/2011	Greg Reisman, Cedar Park, TX	01/19/2012
Won Jeong Han, San Antonio, TX	01/19/2012	William Edward Reynolds, Kingsland, TX	01/19/2012
Craig Lee Hardison, Garland, TX	01/19/2012	Ronna Holt Ritter, Cedar Hill, TX	11/17/2011
William Thomas Harris, Jr., Houston, TX	11/17/2011	Kathryn Marie Rojas, Schertz, TX	01/19/2012
Seth Christopher Herndon, Sugar Land, TX	11/17/2011	Susan Ryan, Boulder, CO	01/19/2012
Karen Eng Hu, Hong Kong SAR, Hong Kong	01/19/2012	Charles Lawrence Schuber, Jr., The Woodlands, TX	01/19/2012
Kevin M. Hudson, Dallas, TX	11/17/2011	Robert Leo Schuch, Dallas, TX	01/19/2012
		Jinyi Shang, Jersey City, NJ	11/17/2011
		Sheila Nealy Shirley, Atlanta, TX	01/19/2012
		Aubrey Mervin Smart, Jr., Baytown, TX	11/17/2011
		Joel Irwin Spira, Houston, TX	11/17/2011
		Rebecca Lynn Stell, Houston, TX	11/17/2011
		Samuel Willie Stevens, III, Shreveport, LA	11/17/2011
		Johnny Su, Pleasanton, CA	11/17/2011
		Annette Thompson, Houston, TX	01/19/2012
		Spencer Conley Usrey, Tuscaloosa, AL	11/17/2011
		Paul G. Vanderhoven, Houston, TX	11/17/2011
		Mark Anthony Vincent, Hastings, NE	11/17/2011
		Rebecca Kelly Wagner, Catonsville, MD	11/17/2011
		Rodrick Wayne Walters, Pembroke Pines, FL	01/19/2012
		Brenda Carol Warren, Southlake, TX	11/17/2011
		Peter Walter Gregory Webster, St. Peter, Barbados	11/17/2011
		David Clair Williams, Houston, TX	01/19/2012
		Janice Marie Wilson, Houston, TX	01/19/2012
		Romeliza Dato Wise, San Antonio, TX	11/17/2011

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FAILURE TO COMPLETE LICENSE RENEWAL

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 a Professional Accountant*) of the Act. The certificate of each respondent who was not in compliance at the time of 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	Respondent / Location	Board Date
Anita Darlene Brake, Arlington, TX	11/17/2011	Richard Todd Sandig, Katy, TX	01/19/2012
Ethan Kendall Powell, Frisco, TX	01/19/2012		

Help Us Identify the Unauthorized Practice of Public Accountancy

The Public Accountancy Act prohibits the use of the terms “Accountant,” “Certified Public Accountant,” “CPA,” “Auditor,” and any derivations of these terms, by individuals or firms that do not hold a current certificate from the Board.

If you suspect someone in your community of practicing public accountancy without a valid license, please contact the Board’s enforcement division and provide as much information as possible, including any examples you may have of unauthorized use of reserved terms (business cards, letterhead, advertisements, etc.).

We actively pursue individuals and firms that use these terms to imply an expertise in accounting they may not have so that we may bring them into compliance with the statute and protect the public interest.

Email: enforcement@tsbpa.state.tx.us

Mail: TSBPA
 Attention: UPPA
 333 Guadalupe, Twr 3, Ste 900
 Austin, TX 78701

Phone: 512-305-7872

Texas State Board of Public Accountancy
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Austin, Texas 78701-3900

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