

# TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

## Board Predicts 100,000 Texas CPAs by Year's End

Sometime near the end of this year, the Board will issue its 100,000<sup>th</sup> certificate to a new Texas CPA. Public accounting in Texas, which as a regulated profession will turn 100 years old in 2015, has gone from a loosely defined recognition to a professional designation earned by meeting rigorous education, examination, and experience requirements.

After passage of the Public Accountancy Act of 1915, Governor James E. Ferguson appointed the first five members of the Texas State Board of Public Accountancy—**William P. Peter** of Dallas, **Edward J. Archinard** of Fort Worth, **Milton Morris** of Austin, **Edgar F. Hunter** of San Antonio, and **Harry V. Robertson** of Amarillo. When the Board first met on June 22, 1915, their goal was to establish a “recognizable class of accountants from whom the public could confidently expect professional service.” Protecting the public interest remains the Board’s primary goal today.

The 1915 Act allowed the newly formed Board to examine accountants annually and to issue certificates. The first five certificates went to the first five Board members. The Board also had the authority to revoke certificates under certain circumstances, but the law as a whole was not written to be exclusive. In fact, it stated, “Nothing herein contained shall be construed to prevent any person from being employed as an accountant in this State in either public or private practice.” It defined its purpose as follows:

The purpose of this law is to provide for the examination and the issuance of a certificate...indicative of the holder's fitness to serve the public as a competent and properly qualified accountant in public practice, and to prevent who have no such certificate from using such title or initials.

With passage of the 1915 Act, the Legislature allocated no state funds to the Board for its operation, so it relied on a \$25 examination fee plus \$1 a year licensing fee to pay expenses. The first exam was conducted in Galveston that summer, and three persons were examined and certified. Exams were written and graded by the Board members themselves and covered four areas of expertise: theory, practice, auditing, and commercial law.

The number of CPAs grew slowly at first because licensure was not initially required to perform accounting work. Many early accountants were grandfathered in as “public accountants” under the Public Accountancy Act of 1945; others managed with no professional designation at all. But as practice requirements became more stringent, and the body of knowledge with which accountants needed to be conversant grew exponentially, the need for more education became evident, driven by the expansion of the economy nationally and internationally. Qualifications for certification have increased from only one year of college and a year of work experience (or no college with three years of experience) to 150 hours of college credit and a year of experience. CPE requirements, peer review, and ethics requirements have also been added, but the number of aspiring CPAs in Texas continues to grow in size and diversity as the demand grows.

### History of CPA Certificates Issued in Texas

Certificate No.	Year Issued
1	1915
10,000	1971
20,000	1979
30,000	1983
40,000	1986
50,000	1989
60,000	1992
70,000	1996
80,000	2001
90,000	2008
<b>100,000</b>	<b>2012</b>

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## CPE Sponsors Successfully Completing Review

(since February 2012 Board Report)

Sponsor #	Sponsor Name	Date of Next Review	Status
000548	Bixler & Co., LLP	02/01/2014 - 01/31/2015	E
000595	Chamberlain, Hrdlicka, White, Williams & Aughtry	02/01/2014 - 01/31/2015	A
008054	Dallas / Ft Worth Chapter of Turnaround Management Association	01/01/2014 - 12/31/2014	A
000408	Dallas Chapter of the IIA	01/01/2014 - 12/31/2014	A
009557	DynCorp International	01/01/2014 - 12/31/2014	A
000255	Exxon Mobil Corporation - Upstream Business Services	12/01/2013 - 11/30/2014	A
001424	Fancher & Company	02/01/2014 - 01/31/2015	A
003455	FMC Technologies, Inc.	05/01/2013 - 04/30/2014	A
009556	Gary A. Morris	01/01/2014 - 12/31/2014	A
009879	Gary W. Wenzel (DBA Wenzel & Associates)	02/01/2014 - 01/31/2015	A
009575	Gibson Ruddock Patterson, LLC	03/01/2014 - 02/28/2015	A
009369	Hilcorp Energy Company	12/01/2013 - 11/30/2014	A
007142	Information Systems Audit & Control Association	11/01/2013 - 10/31/2014	A
003915	Institute of Internal Auditors - San Antonio Chapter	01/01/2014 - 12/31/2014	A
009876	Karen Gabelein/Cash America International, Inc.	01/01/2014 - 12/31/2014	A
005940	Lennox International, Inc.	01/01/2014 - 12/31/2014	A
007243	Malnory, McNeal & Company, PC.	02/01/2014 - 01/31/2015	A
000606	Melton & Melton, LLP	02/01/2014 - 01/31/2015	A
005906	Miller Grossbard & Associates, PC	12/01/2013 - 11/30/2014	E
008011	Ralph Rieger, CPA	01/01/2014 - 12/31/2014	A
005005	Salmon Sims Thomas & Associates, PLLC	01/01/2014 - 12/31/2014	A
000266	San Antonio CPA/CPE Foundation - TSCPA	12/01/2013 - 11/30/2014	A
008865	Sirius Solutions, LLLP	02/01/2014 - 01/31/2015	A
000557	Sproles Woodard, LLP	02/01/2014 - 01/31/2015	A
008257	Strickler & Prieto, LLP	01/01/2014 - 12/31/2014	A
009566	Tammy Vasilatos, CPA, LLC	02/01/2014 - 01/31/2015	A
002705	Texas Bankers Association	02/01/2014 - 01/31/2015	A
000300	Texas Instruments Incorporated	12/01/2013 - 11/30/2014	A
009252	The Collaborative Law Institute of Tx	12/01/2013 - 11/30/2014	A
000387	Tx Society of CPAs - South Plains Chapter	01/01/2014 - 12/31/2014	A
000535	Tx Society of CPAs - Wichita Falls Chapter	02/01/2014 - 01/31/2015	A
009872	Union Drilling, Inc.	01/01/2014 - 12/31/2014	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](http://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](http://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

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# ENFORCEMENT ACTIONS

## Taken by the Board on March 22, 2012

### A. AGREED CONSENT ORDERS

#### BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.:** 10-09-02L  
**Respondents:** Douglas Alan Fleming and Barker & Fleming, PC  
**Hometown:** Granbury  
**Certificate No.:** 048488  
**Firm License No.:** C04460  
**Rule Violations:** 501.74  
501.81  
501.93  
527.4  
527.6  
**Act Violations:** 901.502(6) & 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded, and Respondent firm was placed on limited scope status, whereby Respondents cannot provide any attest service until such time as Respondent firm Barker & Fleming, PC, obtains a current firm

license, enrolls in peer review, and reports the same to the Board. In addition, Respondents must pay an administrative penalty of \$3,000 and \$697.77 in administrative costs, by cashier's check, within 30 days of the date the Board ratified the order.

Respondent incorrectly prepared the complainant's 2006, 2007, and 2008 tax returns, did not timely file complainant's 2006, 2007, or 2008 tax returns, resulting in the complainant owing penalties and interest; performed attest services after the firm license of Respondent firm Barker & Fleming, PC, had expired; failed to report the results of Respondent firm's 2006 and 2009 peer reviews to the Board; and failed to substantively respond to Board communications.

- 2. Investigation No.:** 11-04-02L  
**Respondent:** Robert M. Woodard  
**Hometown:** Waco  
**Certificate No.:** 098161  
**Rule Violations:** 501.74  
501.93  
**Act Violation:** 901.502(6)

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

Respondent incorrectly prepared complainant's 2005 and 2006 tax returns, resulting in complainant owing penalties and interest. Respondent also failed to substantively respond to Board communications within the required time frame.

- 3. Investigation No.:** 11-10-12L  
**Respondent:** William Joseph Sellers  
**Hometown:** Spring Branch  
**Certificate No.:** 035994  
**Rule Violation:** 501.93  
**Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$1,000 and \$96.26 in administrative costs within 30 days of the date the Board ratified the order.

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**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](http://www.tsbpa.state.tx.us)
- Email: [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us)
- Phone: 512-305-7853

## ENFORCEMENT ACTIONS

Respondent did not respond in writing to communications from the Board requesting a response.

**4. Investigation No.:** 11-08-15L  
**Respondent:** Michael James Bierman, Jr.  
**Hometown:** Heath  
**Certificate No.:** 065217  
**Rule Violation:** 501.90(4)  
**Act Violations:** 901.502(6)  
901.502(10)(A)  
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's license was suspended for a period of two years from the effective date of the Board's ratifying the Agreed Consent Order; however, that suspension was stayed and Respondent was placed on probation for two years. In addition, Respondent was ordered to pay \$120.33 in administrative costs within 30 days of the date the Board ratified the order.

On July 7, 2011, Respondent was convicted of a felony, Driving While Intoxicated with a Child Passenger.

**5. Investigation Nos.:** 11-09-22L  
11-09-23L  
**Respondents:** Rochelle Renee Chandler and Chandler & Knowles CPAs, PLLC  
**Hometown:** Flower Mound  
**Certificate No.:** 068168  
**Firm License No.:** C07091  
**Rule Violation:** 501.74  
**Act Violation:** 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were ordered to pay an administrative penalty of \$1,800 and \$197.23 in administrative costs within 30 days of the date the Board ratified the order.

A tax refund check intended for a client was deposited in Respondent's firm's account. Respondents failed to forward the check to the client in a timely manner.

**6. Investigation No.:** 11-07-12L  
**Respondent:** Donald Edwards Davidson  
**Hometown:** Dallas  
**Certificate No.:** 025977  
**Rule Violations:** 501.90(4)  
501.90(9)  
**Act Violations:** 901.502(6)  
901.502(10)  
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. In addition, Respondent must pay an administrative penalty of \$10,000 and \$280.49 in administrative costs within 30 days of the date the Board ratified the order.

On June 15, 2011, Respondent was placed on deferred adjudication for a felony, Misapplication of Fiduciary Property, with an aggregate value of \$200,000. Respondent confessed to the felony.

**7. Investigation No:** 02-03-20L  
**(Reinstatement Application)**  
**Respondent:** Kenneth Dale Owens  
**Hometown:** Austin  
**Certificate No.:** 049534

The Board revoked Petitioner's certificate on September 26, 2002, for failing to report knowledge of a felony.

Respondent entered into an Agreed Consent Order with the Board whereby the Board ordered that a new certificate number 049534 be issued to Petitioner upon receipt of proof from Petitioner that he has completed 60 hours of continuing professional education (CPE) by June 25, 2012. At least 30 hours of this CPE must be in accounting or auditing and at least 16 hours must be in partnership tax. All of the CPE must be provided by sponsors registered with the Board, and none of it shall consist of the continuing legal education required to maintain his law license. If Petitioner fails to provide this proof by June 25, 2012, no certificate will be issued to him, his original certificate will remain revoked, and



*I am leaving my CPA firm. May I call my former clients and tell them that I am leaving? May I take some of their files with me when I go?*

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

[www.tsbpa.state.tx.us/enforcement/faq.html](http://www.tsbpa.state.tx.us/enforcement/faq.html)

Petitioner must reapply for reinstatement.

For a period of three years from the date his certificate is reinstated, Petitioner is placed on probated revocation under the following conditions: Petitioner must complete at least 120 hours of CPE by the end of the term of his probation and a minimum of 20 hours in each one-year period. At least 60 hours of this CPE must be in accounting or auditing and at least 16 hours must be in partnership tax. All of this CPE must be provided by sponsors registered with the Board, and none of it shall also be continuing legal education. Petitioner can use this CPE to meet the CPE requirements for a license issued by the Board and report same to the Board on his annual license renewal notice; however, Petitioner must provide separate copies of the certificates of completion for each class he takes to satisfy this term of his probation to the Board's probation monitor. Petitioner cannot apply for exemption from CPE during the term of his probation.

**8. Investigation No.:** 11-01-04L  
**Respondent:** Selwa Perry  
**Hometown:** Sheboygan, WI  
  
**Certificate No.:** 039172  
**Rule Violation:** 501.90(9)  
**Act Violations:** 901.502(2)  
 901.502(6)  
 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. In addition, Respondent must pay an administrative penalty of \$2,000 and \$89.88 in administrative costs in an installment plan.

Respondent misappropriated \$148,199 from a Louisiana Anglican Diocese in her capacity as controller for the organization, but has made restitution to the Diocese.

**TECHNICAL STANDARDS REVIEW COMMITTEE**

**Investigation Nos.:** 11-05-12L  
 11-05-13L  
**Respondents:** William  
 Tinder  
 Robinson and  
 William  
 Tinder  
 Robinson,  
 CPA  
  
**Hometown:** Fort Worth  
**Certificate No.:** 018848  
**Firm License No.:** S01542  
**Rule Violations:** 501.60  
 501.81  
 527.4  
  
**Act Violations:** 901.502(6)  
 901.502(12)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent Robinson was reprimanded and his certificate and Respondent firm's license were placed on limited scope status until a petition for removal is approved. The scope limitation provides that Respondents are prohibited from performing audits required by the Board to be performed in accordance with the standards for auditing adopted by the American Institute of Certified Public Accountants or another national accounting organization recognized by the Board. In addition, Respondents must pay an administrative penalty of \$1,000 and \$11,464.11 in administrative costs,

by cashier's check, within 30 days of the date the Board ratified the order.

Respondent firm issued an audit of the Schedule of Indirect Costs of Gorrondona & Associates, Inc., for the year ended December 31, 2008, that did not comply in all respects of generally accepted auditing standards. At the time of issuance of the attest report, Respondent firm did not hold a current firm license. The firm license has been delinquent, expired since January 2007. Respondent firm has not participated in peer review since 1998.

**UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY**

**Investigation No.:** 11-06-60N  
**Respondent:** Dee Dee  
 Stone  
  
**Hometown:** McKinney  
**Act Violation:** 901.453

Respondent entered into an Agreed Consent Order with the Board whereby Respondent will cease and desist from any further violations of the Act.

Respondent entered into an Agreed Cease and Desist Order with the Board dated May 22, 2008, agreeing that neither Respondent nor her agents, employees, or representatives would hold out to the public as an "accountant," "auditor," or any combination of those terms or assert an expertise in accounting or auditing unless done in accordance with the Act, §901.453(b).

Respondent violated the May 22, 2008, Agreed Cease and Desist Order by using the term "tax accountant" in her LinkedIn profile and the term "accounting" in several online business profiles although she does not hold a license in Texas.

**B. AGREED CEASE AND DESIST ORDERS**

**1. Investigation No.:** 09-07-38N  
**Respondent:** Larry R.  
 Pirkle, Jr.  
  
**Hometown:** Houston  
**Act Violation:** 901.451

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## ENFORCEMENT ACTIONS

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.

**1. Investigation No.:** 11-12-24N  
**Respondent:** Lisa Wilhelm  
**Hometown:** Flower Mound  
**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 provided an attest service although Respondent does not hold a license in Texas.

**2. Investigation No.:** 11-12-35N  
**Respondent:** Jennifer A. Whitaker d/b/a

**Hometown:** Alayne's Accounting Service  
**Act Violations:** Katy 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 to provide attest services although Respondent does not hold a license in Texas.

**3. Investigation No.:** 12-01-08N  
**Respondent:** Keith F. Rosicker  
**Hometown:** Amarillo  
**Act Violations:** 901.451  
 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 "CPA," "accountant," and "accounting" to assert an expertise in accounting and offered to provide attest services although Respondent does not hold a license in Texas.

**4. Investigation No.:** 12-01-10N  
**Respondent:** Jody Fauss d/b/a Data Management Systems  
**Hometown:** Lindale  
**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.

## 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
Cynthia W. Bailey, Richardson, TX	3/22/2012	Julia Elaine Marcantel, Magnolia, TX	3/22/2012
William J. Birch, Sugar Land, TX	3/22/2012	Charles Oliver May, IV, Houston, TX	3/22/2012
Barton Stuart Bumpus, Houston, TX	3/22/2012	Gerard Michael McEvoy, Dallas, TX	3/22/2012
Jay Alexander Burgess, Sugar Land, TX	3/22/2012	Kimberly Dudik Medina, Flower Mound, TX	3/22/2012
Maylene Santiago Cato, Seabrook, TX	3/22/2012	Douglas Clark Nash, Dallas, TX	3/22/2012
Michele Renee Chauviere, Cypress, TX	3/22/2012	John Christopher Parshall, Colleyville, TX	3/22/2012
Kristin Lynn Chetty, Plano, TX	3/22/2012	Susan B Pena, Lewisville, TX	3/22/2012
Julie A. Churchill, Austin, TX	3/22/2012	Bruce Robert Pfeffer, Keller, TX	3/22/2012
Katherine D. Courtney, Houston, TX	3/22/2012	Voltaire T. Pineda, Allen, TX	3/22/2012
Deron Dacus, Ben Wheeler, TX	3/22/2012	Steven Allan Reinmund, The Woodlands, TX	3/22/2012
Melanie Kay Fox, Richmond, TX	3/22/2012	Tejal Sanjeev Shah, Houston, TX	3/22/2012
Christie Leigh Garant, San Antonio, TX	3/22/2012	Douglas Raphael Smith, Ovilla, TX	3/22/2012
Phillip Buckley Garrison, Austin, TX	3/22/2012	Roderick Lance Staring, Rowlett, TX	3/22/2012
Carol Ann Ellis Harvey, League City, TX	3/22/2012	Martha Elaine Voigt, Dallas, TX	3/22/2012
Deborah Kay Hunter, Austin, TX	3/22/2012	Mark Lynn Wabschall, Austin, TX	3/22/2012
Michael W. Krautz, Nederland, TX	3/22/2012	William Christopher Wright, Harlingen, TX	3/22/2012
Craig Joseph Llorens, Houston, TX	3/22/2012		

## ENFORCEMENT ACTIONS

### THREE-YEAR DELINQUENT ACTIONS

The respondents listed below violated Sections 901.502(4) (*Disciplinary Powers of Board*) and 901.502(11) (*Grounds for Disciplinary Action*) 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
Glenn Repiedad Amistad, Fremont, CA	3/22/2012	Irina Leontieva, Houston, TX	3/22/2012
James Raymond Barker, JR., Cleveland, TX	3/22/2012	Li-Ju Li, Los Alamos, NM	3/22/2012
Barry Scott Barnett, Roswell, GA	3/22/2012	Kevin Lloyd Litke, Tallahassee, FL	3/22/2012
Avito B. Bassig, Pearland, TX	3/22/2012	Clarence Leslie Manning, Houston, TX	3/22/2012
Cynthia A. Bennett, Las Cruces, NM	3/22/2012	Sayima Naz Mansoor, Missouri City, TX	3/22/2012
Arnis Guntis Berkulis, Sugar Land, TX	3/22/2012	Austin Ralph McCracken, Jr., Houston, TX	3/22/2012
Caroline J. Choe, Richmond, TX	3/22/2012	Demont W. McNeil, Tulsa, OK	3/22/2012
William Edward Cieszkiewicz, Houston, TX	3/22/2012	Gary Victor Morris, Houston, TX	3/22/2012
Herman Lee Compton, Georgetown, TX	3/22/2012	Joseph Francis Myers, Mandeville, LA	3/22/2012
Oanh Kim Dao, San Jose, CA	3/22/2012	Jill A. O'Connor, Houston, TX	3/22/2012
Cynthia Marie Davis, Houston, TX	3/22/2012	George Bernard Owen, Houston, TX	3/22/2012
Jackson William Ellis, II, Surry, ME	3/22/2012	Steven Douglas Parris, Lake Worth, FL	3/22/2012
Jeanette Hamblen Good, Dallas, TX	3/22/2012	Charlie Richard Perrin, Portland, TX	3/22/2012
Curtis Von Hail, Richardson, TX	3/22/2012	Jules Camden Pollard, Jr., Houston, TX	3/22/2012
Barton Eldean Head, Fort Worth, TX	3/22/2012	William Radley Reiff, Atlanta, GA	3/22/2012
Kevin Blane Jackson, The Colony, TX	3/22/2012	Tommie Everett Roddy, Jr., Fort Worth, TX	3/22/2012
Andrew Palestine Jennings, San Antonio, TX	3/22/2012	Benjamin Franklin Rodgers, Jr., Houston, TX	3/22/2012
Ela Nikhil Parikh Jhaveri, Palos Verdes Estates, CA	3/22/2012	Darrell Dewayne Shobert, Purcell, OK	3/22/2012
James Wallace Johnson, McAllen, TX	3/22/2012	Carol Eileen Smith, Concho, AZ	3/22/2012
John Robert Jones, Phoenix, AZ	3/22/2012	Raymond Lamar Thomas, Houston, TX	3/22/2012
Thomas Edwin Kerr, Angleton, TX	3/22/2012	William Randall Vaughn, Arroyo Grande, CA	3/22/2012
Marsha Wolf Kuenstler, Brownsboro, AL	3/22/2012		

### 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
Mark Scott Croft, Lake Worth, FL	3/22/2012	James Mark Quigg, Las Cruces, NM	3/22/2012
Garrett Baxter Greer, Dallas, TX	3/22/2012	Mark Steven Suarez, Littleton, CO	3/22/2012

- ✓ Accountant
- ✓ Certified Public Accountant
- ✓ CPA
- ✓ Auditor

Only Board licensees can legally use these terms. If you suspect unauthorized use of these terms or their derivatives, call the Board at 512-305-7866.

**Help Us Identify the Unauthorized Practice of Public Accountancy**

TEXAS STATE

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# 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