

TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

Unauthorized Practice of Public Accountancy by CPAs

The Texas State Board receives numerous complaints each year concerning Certified Public Accountants who offer accounting services through unlicensed firms. Not all CPAs recognize that when a licensed CPA offers accounting services to the public, those services must be provided through a licensed CPA firm. An exception to this rule is that a CPA may provide non-attest work¹ through a non-licensed firm, but when doing so, it is important that there be no *assertion or offer of services* in accounting or auditing [§ 901.453(b) of the Public Accountancy Act].

A variation of the rule on attest services being offered through a non-CPA firm is Board Rule 518.5.² This rule permits an unlicensed firm to disclose a CPA ownership affiliation with a licensed CPA firm and permits the non-licensed firm to reference auditing or attest services. This is permitted, however, only when the non-licensed firm accompanies the reference of auditing and attest services with the statement that auditing and attest services will be performed only by the licensed CPA firm owned by the owners of the non-licensed firm.

¹ Board Rule 501.52(4). "Attest Service" means:

(A) an audit or other engagement required by the board to be performed in accordance with the auditing standards adopted by the AICPA, PCAOB, or another national or international accountancy organization recognized by the board;

(B) a review, compilation or other engagement required by the board to be performed in accordance with standards for accounting and review services adopted by the AICPA or another national or international accountancy organization recognized by the board;

(C) an engagement required by the board to be performed in accordance with standards for attestation engagements adopted by the AICPA or another national or international accountancy organization recognized by the board; or

(D) any other assurance service required by the board to be performed in accordance with professional standards adopted by the AICPA or another national or international accountancy organization recognized by the board;

² Board Rule 518.5(a). An unlicensed entity is permitted to state that it has an ownership interest and a business affiliation with a registered CPA firm provided each such statement complies with the following rules.

(b) In any letterhead, or in any advertising or promotional statements by an unlicensed entity that refers to accounting, auditing or attest services or any derivative terms associated with those services, there must be a statement that such services are only performed by the affiliated registered CPA firm. This statement 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 letterhead, advertisement or promotional statement. If the advertisement is in audio format, the statement must be clearly declared in each such presentation.

(c) An unlicensed entity performing attest services is in the unauthorized practice of public accountancy and in violation of the Act and the board's rules.

(d) Interpretative Comment: This section clarifies that the mere mention of a business and ownership affiliation with a registered CPA firm on the letterhead, or in advertising or promotional statements, of an unlicensed entity does not violate the Act when done in compliance with the provisions of this section. This section also clarifies that the letterhead, advertising or promotional statements of the unlicensed entity may not refer to accounting, auditing or attest services, or any derivative terms associated with those services, without violating §901.453 of the Act. It also clarifies that all attest services must still be performed exclusively by registered CPA firms in accordance with the Act and all board rules. The definition of "attest services" is set forth in §501.52 of this title (relating to *Definitions*).

ALSO IN THIS ISSUE

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CPE Sponsors Successfully Completing Review

(since August 2011 Board Report)

Sponsor #	Sponsor Name	Date of Next Review	Status
009036	AGA Dallas Chapter	10/01/2013 - 09/30/2014	A
005732	American National - Internal Audit	09/01/2013 - 08/31/2014	A
000010	Arkansas Society of CPAs	11/01/2013 - 10/31/2014	A
000053	Armstrong Backus & Co., LLP	11/01/2013 - 10/31/2014	A
000192	Association of Government Accountants	11/01/2013 - 10/31/2014	A
001043	Bland Garvey Eads Medlock & Deppe, PC	10/01/2013 - 09/30/2014	A
001846	Cain Watters & Associates, PLLC	10/01/2013 - 09/30/2014	A
008811	Chicago Bridge & Iron Company	11/01/2013 - 10/31/2014	A
008230	Clear Channel Communications	11/01/2013 - 10/31/2014	A
000225	Collier, Johnson & Woods, PC	11/01/2013 - 10/31/2014	A
009859	Community Foundation of Southern New Mexico	10/01/2013 - 09/30/2014	E
002985	DRDA, PLLC	07/01/2013 - 06/30/2014	A
002400	Dresser Inc.	09/01/2013 - 08/31/2014	A
004789	East Texas Estate Planning Council	09/01/2013 - 08/31/2014	A
001811	El Paso Corporation	10/01/2013 - 09/30/2014	E
009522	Faith and Philanthropy Institute	09/01/2013 - 08/31/2014	A
009206	Financial Additions, Inc.	09/01/2013 - 08/31/2014	A
008353	Friedkin Services Group	09/01/2013 - 08/31/2014	A
005396	HEB Grocery Company	11/01/2013 - 10/31/2014	A
004259	Hein & Associates	10/01/2013 - 09/30/2014	A
001101	Henry & Peters, PC	11/01/2013 - 10/31/2014	A
004279	Hunt Consolidated, Inc.	11/01/2013 - 10/31/2014	A
001028	International Assoc. of Drilling Contractors	09/01/2013 - 08/31/2014	A
004151	Jaynes, Reitmeier, Boyd & Therrell, PC	08/01/2013 - 07/31/2014	A
009616	Jill Hickman Companies	07/01/2011 - 06/30/2012	E
009156	JPMorgan Asset Management	06/01/2013 - 05/31/2014	A
003113	Kenwood & Associates, PC	09/01/2013 - 08/31/2014	A
005773	Kolkhorst & Kolkhorst	09/01/2013 - 08/31/2014	A
001049	Lott, Vernon & Company, PC	10/01/2013 - 09/30/2014	A
009476	MaloneBailey, LLP	04/01/2013 - 03/31/2014	A
005848	Marathon Oil Company	10/01/2013 - 09/30/2014	A
009748	Morgan Garris, LLC	09/01/2013 - 08/31/2014	A
005846	National Investor Relations Institute - Dallas/Ft. Worth Chapter	10/01/2013 - 09/30/2014	E
007756	Nextcorp LTD	10/01/2013 - 09/30/2014	A
000113	Padgett Stratemann & Co., LLP	11/01/2013 - 10/31/2014	A
009198	Petroleum Extension Service (PETEX)	08/01/2013 - 07/31/2014	A
009435	Safety-Kleen Systems, Inc.	09/01/2011 - 08/31/2012	E
009858	Sam Houston Area Council - BSA	10/01/2013 - 09/30/2014	E
008382	School Office Services	10/01/2013 - 09/30/2014	E
000131	Southern & Western Accounting Group, Inc.	11/01/2013 - 10/31/2014	A
009523	TASSCUBO	09/01/2013 - 08/31/2014	A
007643	Tax Executive Institute - Ft Worth Chap	06/01/2013 - 05/31/2014	A
009544	Tetra Technologies, Inc.	10/01/2013 - 09/30/2014	A
007006	Texas Association of Community Health Centers	08/01/2013 - 07/31/2014	A
005298	Texas Association of Counties	09/01/2013 - 08/31/2014	E
005850	Texas Association of County Auditors	10/01/2013 - 09/30/2014	A
000134	Texas State Auditor's Office	11/01/2013 - 10/31/2014	A
002349	Texas Statewide Telephone Coop., Inc.	08/01/2013 - 07/31/2014	A
009042	The Rand Group, LLC	10/01/2013 - 09/30/2014	A
009018	USAA Real Estate Company	09/01/2013 - 08/31/2014	A
003702	Vinson & Elkins LLP	10/01/2013 - 09/30/2014	E
008556	Wells Fargo Bank, N.A.	08/01/2013 - 07/31/2014	A
008968	Wood Group Management Services, Inc.	07/01/2013 - 06/30/2014	A

Registration Status: A = Currently active E = Currently expired

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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BOARD MEMBERS

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**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 in a CPE course.**

News You Can Use

Enforcement Issues

Communications From the Board. Failure to respond to a Board communication by the deadline stated in the communication is a violation of Board rules that may subject a CPA to sanctions by the Board. Board Rule 501.93 establishes a 30 day deadline from the date of the Board communication to respond to that communication; however, Board staff can establish a shorter or longer deadline if circumstances warrant it. If you receive a communication from the Board, it is important to respond by the stated deadline.

Document Return. Board Rule 501.76 requires licensees to return the original documents that the client provided the CPA so that the CPA could perform a professional service. Examples of such documents include bank statements and W-2 forms. The CPA cannot charge a fee to return these documents, and the documents must be returned to the client upon the client's request, even if the client has not paid the CPA for services rendered. Be aware that a violation of this rule may subject a CPA to sanctions by the Board.

Frequently Asked Questions. The Frequently Asked Questions (FAQs) page on the Board's website can be found at <http://www.tsbpa.state.tx.us/enforcement/faq.html>. There you may find answers to questions you may have about issues ranging from firm names to advertising on social media.

Unauthorized Practice/Use of Protected Terms

Bookkeepers and accounting grads alike (even those with accounting degrees who have passed the exam but not yet been licensed) are in violation of the Public Accountancy Act if they use terms that wrongly suggest that they are CPAs. This includes any derivations of the words *accounting* or *auditing*.

The Act applies to any business (including CPA firms) offering accounting services to the public. 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, but this is the only exception allowed under the Act. If employees of such a business leave their positions and establish bookkeeping businesses on their own, they are not entitled to hold themselves out to the public as accountants even though they held that job title in their previous employment.

In order to protect the public, the Texas Board pursues anyone believed or reported to be illegally using these terms in promotional materials, resumes, business cards, letterhead, or any other usage because it asserts an expertise in accounting that the person may not have. Using these terms constitutes the unauthorized practice of public accountancy (UPPA). The UPPA staff suggests these alternate terms for use by non-licensees:

Audit

Internal Controls Analysis
Internal Controls Examination
Inventory Examination
Inventory Analysis
Forensic Examination

Forensic Analysis
Inspection
Evaluation
Verification
Inquiry
Investigation

Accounting

Financial Consulting
Financial Advisory Services
Bookkeeping
Business Services

Non-CPA Staff

Professional Assistant
Professional Staff
Professional Associate
Senior Associate
Senior Assistant
Junior Associate
Staff Associate
Senior Staff
Tax Associate
Support Staff

Proposed Rule Changes for Sponsors

An added definition to Board Rule 523.102 (*CPE Purpose and Definitions*) will define "sponsor" as "an individual or organization responsible for setting learning objectives, developing the program materials to achieve such objectives, offering a program to participants, and maintaining the documentation required by those standards."

A proposed change to Rule 523.145 (*Obligations of the Sponsor*) is directed toward sponsors found to be overzealous in marketing their CPE courses to Texas CPAs. Reflecting language in Rule 501.82 of the Rules of Professional Conduct, the proposed new language defines unallowable advertising beyond that which is "false or misleading," adding "nor will it be vexatious or harassing in nature (irritating or annoying). It is a violation of these rules for a sponsor to persist in contacting a licensee when the licensee has made known to the sponsor, or the sponsor should have known, the licensee's desire not to be contacted by the sponsor or sponsor's agent." These proposed changes were prompted by complaints from licensees about sponsors who continue to make numerous contacts promoting their CPE courses despite having been told that the licensees were not interested. Callers have employed multiple firm names or other trickery in some instances. The Board can direct registered sponsors who continue to use these vexatious or harassing practices to cease and desist or risk losing sponsorship registration with the Board.

These proposed rule changes will be considered on first reading at the Board's November 17 meeting and, if approved by the Board, published in the *Texas Register*.

More News You Can Use

As the Board moves increasingly toward electronic communication, it is essential that licensees keep their contact information current, including email addresses if that is how they have chosen to receive Board communications. At this writing, broadcast mailings sent by the Board result in many messages bouncing back as "undeliverable." Please use any of these methods to keep your contact information current:

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

In Memoriam

Listed below are the names of licensees whose deaths occurred between September 1, 2010, and August 31, 2011.

<i>Name</i>	<i>Date Cert.</i>	<i>Date of Death</i>	<i>Name</i>	<i>Date Cert.</i>	<i>Date of Death</i>
Billy L. Allard, Aledo, TX	7/29/1957	12/12/2010	William A. Kernaghan, Dallas, TX	12/21/1939	1/15/2011
Steve K. Askins, Irving, TX	2/4/1975	5/19/2011	Roger N. Knight, Carlsbad, TX	8/1/1967	8/16/2011
Thomas L. Ball, Irving, TX	3/6/1989	9/22/2010	Gary L. Landmon, Carrollton, TX	4/1/1987	9/10/2010
William W. Bassett, San Antonio, TX	3/9/1984	5/5/2011	Nancy J. Larock, Anthony, NM	3/11/1992	7/14/2011
Lawrence J. Biediger, Houston, TX	1/23/1952	7/1/2011	Daniel J. Lewis, Deerfield Beach, FL	9/9/1986	3/1/2011
Ronald G. Bilbrey, San Antonio, TX	7/25/1975	2/7/2011	Vernon P. Lotman, Dallas, TX	9/17/1965	2/7/2011
Eddie D. Bond, Lufkin, TX	2/1/1972	7/14/2011	Stephanie A. Malone, Houston, TX	9/7/1994	3/8/2011
Johnathan M. Boyle, Irving, TX	12/30/2008	5/30/2011	Frank M. Mandola, Houston, TX	2/1/1969	8/8/2011
Polley J. Brannan, Round Rock, TX	10/31/1985	4/27/2011	Jack W. McCaslin, Fort Worth, TX	8/4/1966	3/18/2011
James G. Brannon, Pearland, TX	7/31/1960	2/11/2011	Gabon T. McGuire, Houston, TX	7/31/1961	5/9/2011
Clinton M. Brown Sr., Burleson, TX	9/2/1983	1/8/2011	Paul J. McKenna, New York, NY	3/11/1992	3/11/2011
Jack R. Brown, El Paso, TX	8/4/1964	5/12/2011	Vreeland E. McNeese, Houston, TX	7/29/1957	7/23/2011
Robert W. Brown, Houston, TX	1/26/1978	4/29/2011	Jacob V. Mitchell, Jr., Huntsville, TX	4/20/1965	3/18/2011
Carey D. Brownlow, St. Paul, TX	5/28/1997	5/24/2011	Ella B. Moore, San Marcos, TX	3/9/1984	11/12/2010
Sarah N. Bryan, Houston, TX	6/12/1978	7/6/2011	Samuel L. Moore, Houston, TX	1/31/1971	11/2/2010
Curtis H. Cadenhead, Jr., Wimberley, TX	1/23/1952	11/29/2010	Robert P. Morris, Boerne, TX	7/30/1970	4/3/2011
Thomas J. Carey, Houston, TX	1/28/1980	1/27/2011	Barton W. Nott, Jr., Harlingen, TX	1/28/1957	11/3/2010
Alexander F. Celinski, Jr., Houston, TX	8/8/1975	10/19/2010	Joseph D. Olson, Waco, TX	5/15/1982	2/14/2011
Richard A. Cihonski, Midland, TX	8/20/1982	1/19/2011	Harrie M. Operhall, Houston, TX	3/12/1974	8/26/2011
Robert D. Cocanower, Jr., Fort Worth, TX	7/27/1973	11/20/2010	Stanley J. Peterman, Austin, TX	8/1/1953	4/16/2011
Allen Cole, Dallas, TX	7/3/1984	1/16/2011	Travis D. Pittman, Houston, TX	4/22/1969	2/19/2011
Russell A. Condello, Arlington, TX	3/9/1988	1/11/2011	Jerry L. Plummer, Plano, TX	4/24/1996	5/11/2011
Bobby G. Cook, Austin, TX	8/1/1963	1/19/2011	Ronald D. Ratliff, Cedar Park, TX	8/14/2006	6/12/2011
Michael W. Cotham, Granbury, TX	9/2/1983	11/6/2010	Judith V. Reese, Grapevine, TX	10/23/1996	10/12/2010
Daniel L. Craig, Missouri City, TX	7/10/1972	5/2/2011	Thomas H. Richter, San Antonio, TX	8/6/1974	3/26/2011
Alfred F. Cramer, Houston, TX	10/23/1949	1/29/2011	Stephen M. Riley, Montgomery, TX	8/4/1980	1/23/2011
Don A. Culwell, Houston, TX	8/7/1948	2/27/2011	Angela J. Risovi, Houston, TX	2/8/2008	8/15/2011
David J. Dial, Palestine, TX	1/17/1960	2/20/2011	Harry M. Robertson, Houston, TX	7/30/1962	12/9/2010
James W. Donovan, San Antonio, TX	8/4/1964	2/17/2011	Robert W. Robinson, Houston, TX	1/20/1951	12/2/2010
Diane M. Downey, Garland, TX	7/27/1978	2/3/2011	Arthur W. Rose, Jr., Dallas, TX	7/31/1958	2/21/2011
Nelson D. Durst, College Station, TX	6/17/1940	12/6/2010	Linda L. Samuels, Sugar Land, TX	2/28/1983	1/18/2011
Jack W. Easterwood, Lubbock, TX	8/1/1963	4/11/2011	William A. Schneider, Lago Vista, TX	1/31/1953	1/28/2011
Oscar E. Einkauf, Jr., Houston, TX	1/23/1952	5/16/2011	Elroy Schoppa, La Habra, CA	1/20/1951	12/29/2010
Lloyd D. Fahlmann, Plano, TX	11/1/1999	12/13/2010	Jeffrey A. Schumacher, Houston, TX	9/8/1993	11/24/2010
Harry E. Failing, Sugar Land, TX	7/27/1978	6/24/2011	Robert Shapiro, Houston, TX	10/19/1966	4/26/2011
John S. Ferguson, Plano, TX	2/3/1970	5/1/2011	William L. Skelton, Austin, TX	11/17/1993	6/28/2011
Richard K. Floeck, Dallas, TX	8/11/1980	10/28/2010	George C. Smith, III, San Antonio, TX	5/27/1988	8/8/2011
William F. Ford, Southlake, TX	1/19/1995	9/30/2010	James R. Stogsdill, Jr., Fort Worth, TX	1/17/1960	9/25/2010
Martha V. Frietsch, Houston, TX	1/10/1983	8/16/2011	Francis J. Sweeney, Spring, TX	9/14/1977	6/11/2011
Howard H. Gano, Jr., Houston, TX	3/31/1976	1/19/2011	Thomas A. Tadda, Pittsburgh, PA	10/3/1983	5/26/2011
Lowell V. Getz, Houston, TX	1/29/1979	3/5/2011	Oscar L. Taylor, Jr., Sweetwater, TX	1/23/1952	11/19/2010
Wilson C. Gilley, San Angelo, TX	1/31/1971	12/19/2010	Thomas J. Taylor, III, Round Rock, TX	7/30/1962	10/25/2010
Verne D. Gosnell, Royse City, TX	1/17/1960	2/25/2011	James R. Thomas, Friendswood, TX	1/31/1977	11/30/2010
James R. Green, Benbrook, TX	8/3/1971	12/26/2010	Edward J. Thompson, Houston, TX	1/30/1968	3/28/2011
Kelton M. Green, Austin, TX	9/7/1982	7/26/2011	Michael S. Till, Spring, TX	1/31/1984	4/9/2011
Arthur Greenspan, Beaumont, TX	8/1/1949	10/5/2010	Paul J. Tillman, San Antonio, TX	10/16/1967	6/15/2011
Philip J. Griffin, Quitman, TX	3/5/1991	7/14/2011	Cheryl A. Timmerman, Athens, TX	6/13/1995	3/9/2011
Lena M. Halderman, Fort Worth, TX	2/2/1953	11/29/2010	Anthony Vallarino, Dallas, TX	9/7/1988	12/8/2010
Martha A. Hall, Dallas, TX	1/13/1997	3/15/2011	Gabor G. Varady, Houston, TX	7/26/1956	2/26/2011
Samuel N. Hallmark, San Diego, CA	1/28/1957	10/10/2010	Frederick L. Varnado, Nederland, TX	3/4/1985	7/24/2011
Robert B. Halvorsen, Pasadena, TX	2/6/1979	11/4/2010	Scott T. Walker, Fort Worth, TX	7/11/1975	6/21/2011
Charles B. Hamilton, Victoria, TX	4/24/1964	3/1/2011	Michael D. Warner, Burnet, TX	9/26/1971	6/24/2011
James P. Hartzheim, San Antonio, TX	8/4/1964	2/28/2011	John B. Wasser, Port Neches, TX	2/11/1983	11/25/2010
Leonard R. Hassell, Dallas, TX	2/1/1949	11/22/2010	Robert F. Watson, Tulia, TX	7/25/1954	3/13/2011
Thomas W. Hatfield, Lantana, TX	7/27/1978	5/21/2011	David E. Webb, Mead, OK	4/5/1957	10/6/2010
Stuart Haynsworth, Houston, TX	7/28/1951	6/6/2011	Robert R. Wennagel, Dickinson, TX	10/11/1974	11/11/2010
Lisa K. Heare, Pampa, TX	9/9/1986	8/26/2011	James B. Wesley, Montgomery, TX	2/3/1966	3/28/2011
William H. Hobson, Katy, TX	3/9/1984	4/3/2011	Lola B. White, McAllen, TX	3/4/2002	1/15/2011
James L. Hooker, Spring, TX	1/17/1960	2/21/2011	Robert F. White, III, Troup, TX	6/2/1976	12/17/2010
Bernard S. Hruzek, Houston, TX	1/22/1954	7/16/2011	Samuel M. Williams, Georgetown, TX	3/2/1994	8/4/2011
Lauren C. Huddleston, Dallas, TX	2/27/2007	10/3/2010	John B. Wilson, Houston, TX	3/1/1998	3/2/2011
Paul N. Hug, Dallas, TX	8/4/1980	7/28/2011	Samuel A. Wilson, III, Irvine, CA	1/2/1975	4/3/2011
Cody R. Johnson, Amarillo, TX	1/28/1962	6/12/2011	Richard A. Winegarden, Houston, TX	2/4/1975	11/10/2010
James W. Jones, Fort Worth, TX	1/30/1973	10/18/2010	Elvin R. Wiseman, Katy, TX	9/8/1993	11/10/2010
Thomas L. Jones, Fletcher, NC	1/28/1962	1/26/2011	Leo R. Yeager, Jr., Dallas, TX	4/18/1971	10/22/2010
Robert S. Kam, Dallas, TX	9/7/1988	3/28/2011	Russell S. Yorgesens, Snyder, TX	8/1/1949	7/7/2011

ACTIONS TAKEN BY THE BOARD
July 14, 2011

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 11-01-05L
Respondent: Roshan Ajanee
Hometown: Dallas, Texas
Certificate No.: 077570
Rule Violation: 501.81
Act Violations: 901.453(b), 901.502(6), 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$500 and \$260 in administrative costs within 30 days of the date the Board ratified the order.

Respondent offered small business accounting services through a firm called Ajanee Financial Services that is not licensed by the Board. Although Respondent Firm shares the same address with Ajanee Financial Services, no distinction was made between the two entities on the Ajanee Financial Services website. In addition, Respondent's Facebook page refers to his CPA designation and his association with Ajanee Financial Services without including the disclaimer: "This firm is not a CPA firm."

2. Investigation No.: 11-01-08L
Respondent: Wayne Chambers
Hometown: Holdenville, Oklahoma
Certificate No.: 023802
Rule Violation: 501.90(4)
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 would be revoked. In addition, Respondent is ordered to pay \$5,000 in administrative penalties and \$221.42 in administrative costs. Board staff and Respondent have agreed that payment will be made in monthly installments.

On October 6, 2010, Respondent was convicted of one count of making a false statement before a grand jury, a violation of 18 U.S.C. § 1623(a). This is a felony conviction. Respondent was sentenced to serve 10 months in a federal correctional institution.

3. Investigation No.: 00-09-14L
Respondent: John J. Forsberg
Hometown: Greensboro, North Carolina
Certificate No.: 020497

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was reinstated. In addition, Respondent was ordered to pay \$6,000 in administrative penalties within 30 days of the date the Board ratified the ACO.

On March 14, 2002, the Board revoked the Respondent's certificate because he failed to complete or file corporate payroll tax returns and failed to pay corporate state and federal taxes. The Board also assessed an administrative penalty of \$6,000.

4. Investigation No.: 11-03-01L
Respondent: Yolanda Sanchez
Hometown: Wylie, Texas
Certificate No.: 082007
Rule Violation: 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was placed on probated suspension for two years. The Respondent was also ordered to pay \$1,000 in administrative penalties and \$126.91 in administrative costs within 30 days of the date the Board ratified the order.

Respondent has two DWI convictions: one in 2006 (Class B misdemeanor) and one in 2011 (Class A misdemeanor). In the 2006 conviction, she was placed on a two-year probation and fined \$800. In the 2011 conviction, she was placed on probation for one year, fined \$600, and spent a total of five days in jail.

5. Investigation No.: 10-08-02L
Respondent: William Lloyd West
Hometown: San Antonio, Texas
Certificate No.: 028135
Rule Violations: 501.90(4), 501.90(5), 501.91
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was placed on probated revocation for two years. The Respondent was also ordered to pay \$455.51 in administrative costs within 30 days of the date the Board ratified the order.

On April 19, 2007, Respondent was found guilty of DWI, a Class B misdemeanor offense. On October 23, 2008, Respondent was found guilty of DWI-2nd, a Class B misdemeanor offense. On November 26, 2008, a Midland County Court deferred adjudication of guilt regarding a charge that Respondent engaged in criminal mischief that resulted in more than \$1,500 but less than \$20,000 in damage to a store front window. Respondent failed to report his 2008 conviction or imposition of deferred adjudication to the Board within 30 days of the events.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 10-02-15L
Respondent: Deloitte & Touche LLP
Hometown: Dallas, Texas
Firm License No.: P04822
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's predecessor firms were reprimanded and Respondent firm ordered to pay \$24,587.37 in administrative costs within 30 days of the date of the Board Order. The predecessor firms are Deloitte & Touche LLP, license number P04512, which operated from May 30, 1990, through August 14, 1994, and Deloitte & Touche, license number P04123, which operated from August 15, 1994, through May 1, 1998.

ENFORCEMENT ACTIONS

The Agreed Consent Order concerns the predecessor firms' audit work related to the financial statements of Caymanian Company I.G. Services Ltd. for the fiscal years 1993 through 1997. Without admitting or denying the applicable findings of fact or conclusions of law, Respondent firm agrees and consents to this Order. If the audit procedures performed by Respondent's predecessor firms were proven to be materially inadequate, these material inadequacies would constitute a violation of Board Rule 501.60 regarding auditing standards and Section 901.502(6) of the Act regarding a violation of a rule of professional conduct.

- 2. Investigation Nos.:** 11-01-23L and 11-01-24L
Respondents: Silas T. Jones, Jr. and Silas Taylor Jones (Firm)
Hometown: Arlington, Texas
Certificate No.: 014243
Firm License No.: T06697
Rule Violations: 501.60, 501.74, 501.76(f), 501.83(a)(2), 527.4
Act Violations: 901.502(6), 901.502(11)

Respondent Jones entered into an Agreed Consent Order with the Board whereby Respondent Jones was reprimanded and his certificate and all firms owned by Respondent Jones were placed on limited scope status until a petition for removal is approved. All firms owned by Respondent Jones are prohibited from performing attest services as defined by Section 901.002(a)(1) of the Act. Respondent Jones must submit Limitation on Scope affidavits semiannually and must pay administrative costs of \$620.26 within 30 days of the date of the Board Order.

Respondent Jones failed to respond to Board requests to submit a copy of the work papers for the audit of the Cedar Creek Homeowners' Association, Inc., for the year ended December 31, 2006. Respondent Jones issued attest services under a letterhead that was at variance with the name of his registered firm. Respondent Firm has been registered for over nine years and has failed to participate in a Board-mandated peer review program that requires a peer review be performed at least once every three years.

B. AGREED CEASE AND DESIST ORDERS

- 1. Investigation No.:** 11-04-29N
Respondents: Tonia E. Brown and Evelyn M. Arcenau d/b/a A&B Accounting & Bookkeeping
Hometown: Houston, Texas
Act Violation: 901.453

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 until or unless Respondents comply with the registration and licensing provisions of the Act, and until or unless Respondents have obtained a license to practice public accountancy.

Respondents continued to use the reserved term "accounting" to assert an expertise in accounting although Respondents do not hold a license in Texas.

- 2. Investigation No.:** 11-05-01N
Respondent: Martha Barron
Hometown: Cleveland, Texas
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.

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

- 3. Investigation No.:** 11-05-07N
Respondent: Milton Duran
Hometown: El Paso, Texas
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.

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

- 4. Investigation No.:** 11-06-29N
Respondent: Valerie M. Edwards
Hometown: Houston, Texas
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 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.

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

C. FOREIGN ACCOUNTANCY FIRMS - AGREED CEASE AND DESIST ORDERS

- 1. Investigation No.:** 11-03-03N
Respondent: Esther Yap & Co.
Hometown: Kuala Lumpur, Malaysia
Act Violations: 901.351, 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 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.

Respondent signed the SEC 10-K filing Report of Independent Registered Public Accounting Firm for one or more companies

ENFORCEMENT ACTIONS

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 Sec. 901.002(a)(1). Under the Act, foreign audit firms 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. See Act Secs. 901.351, 901.451(b), and 901.462.

2. Investigation No.: 11-04-04N
Respondent: PKF Hong Kong
Hometown: Causeway Bay, Hong Kong
Act Violations: 901.351, 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 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.

Respondent signed the SEC 8-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 8-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 8-K filing is considered an attest service. See Act Sec. 901.002(a)(1). Under the Act, foreign audit firms 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. See Act Secs. 901.351, 901.451(b), and 901.462.

3. Investigation No.: 11-04-05N
Respondent: Somekh Chaiken
Hometown: Tel Aviv, Israel
Act Violations: 901.351, 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 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.

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 Sec. 901.002(a)(1). Under the Act, foreign audit firms 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. See Act Secs. 901.351, 901.451(b), and 901.462.

4. Investigation No.: 11-04-07N
Respondent: Zhong Yi CPA Co. Ltd.
Hometown: Central, Hong Kong
Act Violations: 901.351, 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 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.

Respondent signed the SEC 8-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 8-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 8-K filing is considered an attest service. See Act Sec. 901.002(a)(1). Under the Act, foreign audit firms 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. See Act Secs. 901.351, 901.451(b), and 901.462.

D. PROPOSAL FOR DECISION

Investigation No.: 09-04-04L
SOAH Docket No.: 457-11-3094
Respondents: Frank E. Puryear, Jr., & Frank E. Puryear, PC
Hometown: Houston, Texas
Certificate No.: 040922
Firm License No.: C05307
Rule Violations: 501.74, 501.76, 501.80, 501.90(11), 501.93
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 Respondent violated Board Rules 501.74, 501.76, 501.80, 501.90(11), 501.93 as well as Sections 901.502(6) and 901.502(11) of the Act. The ALJ recommended in the PFD that Respondent and Respondent's firm be revoked and Respondents be assessed an administrative penalty of \$5,000 and \$754.35 in administrative costs.

Respondents failed to complete a client's tax return, failed to respond to client inquiries without good cause, and failed to return requested client records within a reasonable time. Respondents also engaged in the practice of public accountancy with an expired license and failed to substantively and timely respond to Board communications.

4th Quarter Exam Score Timeline Announced

The target dates on which NASBA will release scores to the state boards of accountancy for candidates testing in the 4th quarter of 2011 are as follows:

<u>Day in Testing Window</u>	<u>Target Release Date</u>
Days 1-20	Nov. 3
Days 21-45	Nov. 21
Day 46 to close of window	Dec. 7

ACTIONS TAKEN BY THE BOARD
September 22, 2011

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 08-07-03L
Respondent: Thornton Hardie Bowman IV
Hometown: Corpus Christi, Texas
Certificate No.: 013461
Rule Violation: 501.71(c)
Act Violation: 901.502(6)

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

Respondent disclosed in writing that he would receive a commission with respect to a product he recommended, but failed to disclose in writing the amount of the commission.

2. Investigation No.: 09-07-05L
Respondents: Tu Dao and Dao CPA, PC
Hometown: Houston, Texas
Certificate No.: 083346
Firm License No.: C06267
Rules Violations: 501.81(d), 501.83(a), 501.83(b)
Act Violation: 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded and ordered to pay an administrative penalty of \$1,000 and \$1792.77 in administrative costs within 30 days of the date the Board ratified the order.

Respondents failed to properly display the Respondents' firm name on the website www.accountinginabox.com. In addition, Respondent Tu Dao advertised herself as a QuickBooks Pro Advisor and her company as "Accounting in a Box" on the <http://prosdvisor.intuit.com/referral/proadvisor> website.

3. Investigation No.: 10-04-10L
Respondents: Gerald Lee Jones and Gerald L. Jones
Hometown: Houston, Texas
Certificate No.: 045640
Firm License No.: T08555
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent's certificate and firm license were revoked in lieu of further disciplinary proceedings.

On March 21, 2010, in the case styled *United States of America v. Gerald L. Jones*, filed in the United States District Court in Cause No. 4:09CR00126-003, a judgment was entered against Respondent for conspiracy to commit wire fraud, a felony offense. Respondent was incarcerated for a period of one year and one day.

4. Investigation No.: 10-08-05L
Respondent: Larry Boren Turner
Hometown: Whitney, Texas
Certificate No.: 020156
Rule Violations: 501.90(9), 501.80
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked in lieu of further disciplinary proceedings.

Respondent embezzled money from his employer and made restitution. Respondent practiced public accountancy with a delinquent, expired license.

5. Investigation No.: 11-03-25L
Respondent: Stephen H. Norton
Hometown: Dallas, Texas
Certificate No.: 050369
Rule Violations: 501.80, 501.90(2)
Act Violations: 901.451, 901.502(6), 901.502(11), 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$1,500 and \$89.30 in administrative costs within 60 days of the date the Board ratified the order.

Respondent filed Forms 2848 (Power of Attorney) with the Internal Revenue Service, wherein he claimed to be a CPA although the Board had revoked his certificate in 2006.

6. Investigation No.: 11-02-09L
Respondent: Charles Franklin Pettigrew
Hometown: Fort Worth, Texas
Certificate No.: 045877
Rule Violations: 501.81, 527.4, 501.93
Act Violations: 901.453, 901.502(6), 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was placed on probated revocation for two years. The Respondent was also ordered to pay \$2,000 in administrative penalties and \$124.01 in administrative costs, as per the payment schedule in the ACO. Respondent must also obtain a firm license from the Board within 30 days of the date the Board ratified this ACO.

Respondent offered accounting services through the firm "C P Accounting and Consulting, Inc." without a firm license issued by the Board, and Respondent performed compilation services without participating in a peer review program. In addition, Respondent failed to timely respond to Board communications.

7. Investigation No.: 11-07-16L
Respondent: Don William Vickrey
Hometown: Austin, Texas
Certificate No.: 007557
Rule Violation: 501.90
Act Violations: 901.502(6), 901.502(11)

ENFORCEMENT ACTIONS

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

On June 31, 2011, Respondent entered into a deferred prosecution agreement with the Travis County Attorney in which he pled no contest to committing the offense of public lewdness.

8. Investigation No.: 11-03-10L
Respondent: Carl Eugene Burris
Hometown: Henderson, Texas
Certificate No.: 021362
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 \$2,000 and \$270.08 in administrative costs within 30 days of the date the Board ratified the order.

Respondent failed to timely respond to the Board's probation monitor's communications.

9. Investigation Nos.: 11-05-03L and 11-05-04L
Respondents: Harris W. Arthur and
Harris W. Arthur, PLLC, CPA
Hometown: Houston, Texas
Certificate No.: 016344
Firm License No.: C04776
Rule Violation: 527.4
Act Violation: 901.502(12)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded and ordered to pay an administrative penalty of \$1,000 and \$60.76 in administrative costs within 30 days of the date the Board ratified the order.

Respondents provided attest services without enrolling and participating in a peer review program.

TECHNICAL STANDARDS REVIEW COMMITTEE

• Investigation Nos.: 03-05-02L and 03-03-32L
Respondents: Richard L. Moore II and
Richard Moore & Co.
Hometown: McAllen, Texas
Certificate No.: 045814
Firm License No.: T02638
Rule Violations: 501.60, 501.74
Act Violation: 901.502(6)

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

Respondents performed audit procedures and issued two unqualified audit opinions on the financial statements of a construction company under the letterhead of Respondent's firm. The audit procedures performed were insufficient to provide a basis for Respondents' unqualified opinion. Respondents knew, or should have known with the exercise of reasonable care, that the financial information supplied was false and/or not reasonably supported by the available audit evidence. The audit reports were

submitted to two banks and an insurance company as inducements to secure loans and surety bonds.

OTHER

• Investigation No.: 11-07-17L
Respondent: Margaret Erlewine
Hometown: Corpus Christi, Texas
Certificate No.: 059142
Rule Violation: 501.90(5)

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 order. However, the suspension was stayed and the Respondent was placed on probation for two years.

Respondent was placed on community supervision for a violation, an element of which was dishonesty or fraud.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

• Investigation No.: 11-03-33N
Respondent: Michael Tannery
Hometown: Richardson, Texas
Act Violation: 901.451

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

On July 20, 2006, Respondent entered into an agreed cease and desist order with the Board whereby Respondent agreed that neither Respondent nor his agents, employees, or representatives would [assume] or [use] the title or designation "certified public accountant," the abbreviation "CPA," or any other title, designation, word, letter, abbreviation, sign, card or device tending to indicate that [they] are a certified public accountant unless [they] hold a certificate issued by the Board.

Respondent violated the July 20, 2006, agreed cease and desist order by using the "CPA" designation in two newsletter publications in 2009 and an online advertisement in 2011 though he did not hold a license in Texas.

B. AGREED CEASE AND DESIST ORDERS

1. Investigation No.: 08-07-02N
Respondent: Larry Rice, Accountable
Solutions
Hometown: Sugar Land, Texas
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.

Respondent used the term "accounting" and "accountant" to assert an expertise in accounting and offered to perform services that involve the use of accounting, attest, or auditing skills although Respondent does not hold a license in Texas.

ENFORCEMENT ACTIONS

2. Investigation No.: 09-03-72N
Respondent: Jackie Dogans dba Dogans
Bookkeeping and Tax Service
Hometown: Garland, Texas
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 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.

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

3. Investigation No.: 11-04-14N
Respondent: Samuel Sullivan d/b/a
Prestissimo Accounting &
Administrative Services
Hometown: Richardson, Texas
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 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.

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

4. Investigation No.: 11-05-12N
Respondent: Abbey Accounting &
Tax Professionals, Inc.
Hometown: Houston, Texas
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 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.

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

5. Investigation No.: 11-05-26N
Respondent: Jeffery Blanton Parrack
Hometown: Fort Worth, Texas
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.

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

6. Investigation No.: 11-06-14N
Respondent: Jeff Leer
Hometown: Austin, Texas
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.

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

7. Investigation No.: 11-06-43N
Respondent: QUANTACC Business
Support Services, Ltd. Co.
Hometown: Houston, Texas
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 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.

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

8. Investigation No.: 11-06-47N
Respondent: A to Z Business Services Inc.
Hometown: Dallas, Texas
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.

Do you have a question for the Enforcement Division?



Your question may be answered in our
Frequently Asked Questions Section
under the Enforcement tab
on the Board's website:

<http://www.tsbpa.state.tx.us>

There you will find answers to some of the most
commonly asked questions we receive about the
Public Accountancy Act and the Board Rules.

ENFORCEMENT ACTIONS

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

9. Investigation No.: 11-06-54N
Respondent: Pamela Hill, Inc.
Hometown: Arlington, Texas
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.

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

10. Investigation No.: 11-06-55N
Respondent: Shashee Bala
Hometown: Arlington, Texas
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.

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

11. Investigation No.: 11-06-59N
Respondent: Shelton Brown
Hometown: McDonough, Georgia
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.

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

12. Investigation No.: 11-07-07N
Respondent: Frank A. Frye
Hometown: Austin, Texas
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 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.

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

13. Investigation No.: 11-07-26N
Respondents: Erminda Tovar and Premier Tax Service, Inc.
Hometown: Austin, Texas
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.

Respondents continued to use the reserved term "accounting" to assert an expertise in accounting although Respondents do not hold licenses in Texas.

14. Investigation No.: 11-07-31N
Respondent: Patricia Catagnus
Hometown: Richardson, Texas
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.

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

15. Investigation No.: 11-08-02N
Respondent: Ray DeLeon d/b/a M.L.D. Professional Services
Hometown: Lubbock, Texas
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 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.

Respondent used the reserved term "auditor" to assert an expertise in auditing and performed an attest services although Respondent does not hold a license in Texas.

16. Investigation No.: 11-06-49N
Respondent: Pritchett, Siler, & Hardy
Hometown: Salt Lake City, Utah
Act Violations: 901.351, 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 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

ENFORCEMENT ACTIONS

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. See Act Sections 901.351, 901.451(b), and 901.462.

C. CEASE AND DESIST ORDERS

1. **Investigation No.:** 09-08-06N
Respondent: Nancy J. Edwards
Hometown: Corpus Christi, Texas
Act Violations: 901.451, 901.453

Texas State Board of Public Accountancy staff initiated an investigation of this matter based on a complaint. Complainant provided a business card and resume wherein Respondent asserted an expertise in accounting by using the "CPA" designation. Upon further investigation, Board staff was provided with a copy of the form that Respondent completed in order to have her resume created by a staffing services company. On that form, Respondent also used the "CPA" designation. Board staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the regulated term "CPA." Respondent also offered services to the public that involve the use of accounting, attest, or 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 compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

1. **Investigation No.:** 09-06-07N
Respondents: Michele Barnes & Dataccountant
Hometown: Richmond, Texas
Act Violations: 901.451, 901.453

Texas State Board of Public Accountancy staff initiated an investigation of this matter in 2009 based upon a complaint. The complainant mailed Board staff a printout of Michele Barnes's online LinkedIn profile, which listed her as owner of Dataccountant. The Board found several other websites and sources connecting Respondent with Dataccountant. Respondent does not have an individual Texas CPA license and Dataccountant does not have a firm license.

Respondent is holding herself out to the public using the term "accountant" and holding out her firm to be an accounting firm without licenses issued by the Board. Respondents offer services to the public that involve the use of accounting, attest, or auditing skills, including tax services. These actions constitute a violation of Public Accountancy Act Sections 901.451 and 901.453.

Respondents repeatedly ignored the Board's attempts to gain compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondents.

2. **Investigation No.:** 10-06-73N
Respondents: W. Mackey Freise and Abednego Financial Solutions
Hometown: Burleson, Texas
Act Violations: 901.451, 901.453

Texas State Board of Public Accountancy staff initiated an investigation of this matter based on their own internet search. Abednego Financial Solutions's website used the reserved term "accounting" and offers services to the public that involve the use of accounting, attest, or audit services. Other online resources similarly referred to Abednego Financial Solutions using reserved terms and state that the company provides accounting services. Abednego Financial Solutions's owner, W. Mackey Freise, does not have an individual Texas CPA license and Abednego Financial Solutions does not have a firm license.

During the relevant times, Respondents held out to the public using the term "accounting," held out as an accountant, and held out his firm to be an accounting firm without licenses issued by the Board. Respondents also offered services to the public that involved the use of accounting, attest, or auditing skills, including tax services. These actions constitute a violation of Public Accountancy Act Sections 901.451 and 901.453.

Although Respondents complied with Board requests to remove reserved terms from the company website, Respondents did not sign an Agreed Cease and Desist Order. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondents.

D. FOREIGN ACCOUNTANCY FIRMS - AGREED CEASE AND DESIST ORDER

- **Investigation No.:** 11-03-05N
Respondent: K. R. Margetson Ltd.
Hometown: Sechelt, Canada
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 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). All firms providing attest services in Texas are required to be licensed in Texas [Texas Public Accountancy Act, Chapter 901, §§ 901.351, 901.451(b), and 901.462]. To be licensed, a firm must have majority U.S. Certified Public Accountant ownership [Texas Public Accountancy Act, Chapter 901, §§ 901.354(a) and 901.451].

E. FOREIGN ACCOUNTANCY FIRMS - CEASE AND DESIST ORDER

- **Investigation No.:** 10-12-20N
Respondent: Femida-Audit LLC
Hometown: Moscow, Russia
Act Violations: 901.351, 901.354, 901.451, 901.462

ENFORCEMENT ACTIONS

Respondent offered no objection to the Board issuing a Cease and Desist Order, 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). All firms providing attest services in Texas are required to be licensed in Texas (Texas Public Accountancy Act, Chapter 901, §§ 901.351, 901.451(b), and 901.462). To be licensed, a firm must have majority U.S. Certified Public Accountant ownership (Texas Public Accountancy Act, Chapter 901, §§ 901.354(a) and 901.451).

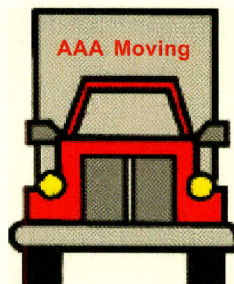
CPE ACTIONS

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
Berta Aguiar, Carrollton, TX	7/14/2011	Thomas Prescott Kessey, Houston, TX	7/14/2011
Anne Bennett Alexander, Dallas, TX	9/22/2011	Whitney Paul Keuer, Tyler, TX	7/14/2011
Judy Marie Gray Babinski, Dallas, TX	9/22/2011	Janice Greener Knight, Cypress, TX	9/22/2011
Steven Todd Bate, Tyler, TX	9/22/2011	Gregory Bruce Lambert, Conroe, TX	9/22/2011
Jon Christian Bates, Houston, TX	9/22/2011	Yvette Bernal Maldonado, Benbrook, TX	9/22/2011
Michele Marie Bohuslav, Weston, FL	9/22/2011	Lori Denice Duval Meyer, Rowlett, TX	9/22/2011
Claudia Louise Boles, Austin, TX	7/14/2011	Ronnie Lee Morgan, De Soto, TX	7/14/2011
Wayne Allison Boyle, Halifax, Canada	7/14/2011	Ann Sabra Baldrige Munger, Fort Worth, TX	9/22/2011
Rebecca Louise Russell Bunge, Bellaire, TX	9/22/2011	Huy Xuan Pham, Houston, TX	9/22/2011
Alida Kay Butler, Garland, TX	9/22/2011	Sarah Jackson Puckett, Dallas, TX	7/14/2011
Mark Alan Cox, Houston, TX	7/14/2011	Charles Jess Rice, Plano, TX	9/22/2011
James Gregory Crawford, The Woodlands, TX	9/22/2011	Albina Orazgaliyeva Rippy, Houston, TX	7/14/2011
Ewen Webb Crunk, III, Houston, TX	9/22/2011	Thomas R. Starr, Dallas, TX	9/22/2011
Jonathan Eric Daniel, Dallas, TX	9/22/2011	Carl Francis Strauss, Jr., The Woodlands, TX	9/22/2011
Carlos Ervey De Leon, El Paso, TX	9/22/2011	Laura Marie Andersen Survant, Bryan, TX	9/22/2011
Alison Kaye Engel, Dallas, TX	7/14/2011	Iliyas Suleman Vohra, Pflugerville, TX	7/14/2011
Nancy Kathleen Poston Espey, San Antonio, TX	9/22/2011	Wyche Henry Walton, Dallas, TX	7/14/2011
Wayne Lee Fairley, Katy, TX	7/14/2011	Michael Trimble Wardlaw, Austin, TX	7/14/2011
Elizabeth Yahn Gillon, Norwood, NJ	9/22/2011	Jessica Joan Michelle Watts, Rockville, MD	7/14/2011
Ned Allen Green, San Antonio, TX	7/14/2011	Eric Clayton Weynand, Austin, TX	9/22/2011
Elizabeth M. Harrington, Kingwood, TX	9/22/2011	Joseph Alton Williams, Lucas, TX	7/14/2011
Paul Andrew Hodge, III, Houston, TX	7/14/2011	Brada N. Wilson, Argyle, TX	9/22/2011
Ray Huan, Pearland, TX	7/14/2011	Floyd Eugene Winfield, Midlothian, TX	7/14/2011
William Todd Huskinson, Houston, TX	9/22/2011	Melinda Ann Wolf, Buda, TX	9/22/2011
Gary Joe Johnson, Houston, TX	7/14/2011	Lesley Jenine Woodard, Katy, TX	7/14/2011
Randy Joe Johnson, Cedar Park, TX	7/14/2011	Ann Smail Yett, Austin, TX	7/14/2011
Kathleen Keegan, Houston, TX	9/22/2011	Adela Zavala-Yelton, Avondale Estates, GA	7/14/2011
Carole Giddens Kelley, Manchaca, TX	7/14/2011	Marci Zettlemoyer, Katy, TX	7/14/2011

Moving??

Be sure
to let us know.



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

Use any of these methods:

- **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**

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
Arnold Eugene Ahrens, Houston, TX	7/14/2011	Lynn L. Huynh, Austin, TX	9/22/2011
Carolyn D'anne Anadu, Houston, TX	9/22/2011	Chris William Johnson, Clayton, NM	7/14/2011
Kenneth Leroy Artz, Newport Beach, CA	7/14/2011	William Kelly Johnson, Katy, TX	7/14/2011
Jacque Laura Barker, El Paso, TX	9/22/2011	David R. Jolley, Draper, UT	9/22/2011
James Ronald Bassett, Lakewood, CO	9/22/2011	Steven Randall Jones, Houston, TX	7/14/2011
Kristie Deann Bauler, Lubbock, TX	9/22/2011	Brett Kirstein, Dallas, TX	7/14/2011
Tammy Elizabeth Beck, San Antonio, TX	9/22/2011	Lori Annette Kockler, Flower Mound, TX	7/14/2011
John Bruce Biglow, Surprise, AZ	9/22/2011	Curt Allen Kroll, St. Louis, MO	7/14/2011
Allen William Burgess, Sr., Dallas, TX	9/22/2011	Glyn Richard Leblanc, Jr., Dallas, TX	7/14/2011
Wiley Dean Carmichael, Houston, TX	9/22/2011	William Carlton Lee, Lindale, TX	7/14/2011
Teresa C. Chan-Wold, Fjellstrand 1458, Norway	7/14/2011	James David Little, Pearland, TX	7/14/2011
Joel Edward Claybrook, Houston, TX	7/14/2011	Thomas Shelley Lucksinger, Houston, TX	7/14/2011
Bobby Clyde Clyburn, Sr., Forney, TX	9/22/2011	Betty Catherine Murray Luper, Houston, TX	7/14/2011
Kirk Thomas Covington, Atlanta, GA	9/22/2011	Kenneth Todd Malone, Carthage, TX	9/22/2011
William Guy Cummins, Saratoga Springs, NY	9/22/2011	George A. Molteni, Austin, TX	9/22/2011
William Wesley Davis, Dallas, TX	7/14/2011	Patricia Reichard Myers, New Albany, IN	7/14/2011
Nicole E. Dehn, Redding, CA	9/22/2011	Richard Thomas Nelson, San Diego, CA	7/14/2011
Dennis E. Dillinger, Garland, TX	7/14/2011	Steven Neal Nepomnick, Dallas, TX	7/14/2011
Don Elton Drake, Arlington, TX	7/14/2011	William R. Orr, Houston, TX	7/14/2011
Aloysia Marie Coco Ducote, Marksville, LA	9/22/2011	Anthony Joseph Padon, Houston, TX	9/22/2011
Christopher James Duzich, Frisco, TX	9/22/2011	Christopher James Panoff, Dallas, TX	9/22/2011
Bill Joe Eaton, Palmer Lake, CO	9/22/2011	Lori Ann Pederson, Warsaw, KY	9/22/2011
Aimee Renee Eicher, Houston, TX	7/14/2011	Kenneth Robert Peterson, Mesa, AZ	7/14/2011
Michele Ellis, Torrance, CA	7/14/2011	Wayne Raymond Plaisance, Baton Rouge, LA	7/14/2011
Spencer Abercrombie Epley, Austin, TX	9/22/2011	Quang Ich Quach, Singapore, China	7/14/2011
Philip Evan Fox, Jr., Aurora, CO	7/14/2011	Robert Pringle Ramsey, Vestavia Hills, AL	9/22/2011
Robert Wilson Freeman, San Antonio, TX	7/14/2011	Julian George Rasbury, Laredo, TX	7/14/2011
Laurie Sue Gallagher, Austin, TX	9/22/2011	Brian Renaud, Coral Springs, FL	9/22/2011
L. Patrick Giroir, Jr., Bunker Hill Village, TX	7/14/2011	Dana Renee Richardson, Houston, TX	7/14/2011
Jennifer D. Green, Cypress, TX	7/14/2011	Kenneth Wayne Robinson, Katy, TX	7/14/2011
Mark Maynard Guest, Dallas, TX	9/22/2011	Chester Arthur Rose, San Antonio, TX	9/22/2011
William Dewey Guinn, Cleburne, TX	7/14/2011	Ronald Edward Samford, Jr., New Orleans, LA	7/14/2011
Joyce S. Hansen, New York, NY	9/22/2011	Amanda Elizabeth Scheller, Austin, TX	9/22/2011
Charles Howard Harris, Jr., Burleson, TX	9/22/2011	Elizabeth Ganley Scivally, Winter Park, FL	9/22/2011
Brad Aaron Higgins, Dallas, TX	9/22/2011	Lawrence David Scott, Bellaire, TX	7/14/2011
Shelia Cherie Hoffman, San Antonio, TX	7/14/2011	Katherine Fields Seinsheimer Lykes, Bellaire, TX	7/14/2011
		Douglas Elwin Shaw, Dallas, TX	9/22/2011
		Carol M. Sim-Campbell, Vernon Hills, IL	7/14/2011
		James Alan Stuart, Austin, TX	9/22/2011
		Julie Tappouni, Bullard, TX	9/22/2011
		Kenrick Brice Toussaint, Farmers Branch, TX	7/14/2011
		Christine Sarreal Trevino, Houston, TX	9/22/2011
		Robert George Turney, Houston, TX	9/22/2011
		Cynthia Ann Bracki Vaden, Austin, TX	9/22/2011
		Troy Arnold Walz, Corning, NY	9/22/2011
		William Murray Warren, Jr., San Antonio, TX	9/22/2011
		Roger Glen Williams, Dundee, MI	9/22/2011
		Richard Gear Wilson, Jr., Houston, TX	9/22/2011
		Steven Christopher Wrappe, Great Falls, VA	9/22/2011
		Claudine M. Wright, Houston, TX	7/14/2011
		Mary Hoover Zentmeyer, Dallas, TX	9/22/2011

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Accounting Educators Meet for Update on Educational Issues

Nearly 80 accounting educators from around the state met in Austin on August 17 to discuss issues of mutual interest with Board members, staff, and each other. The half-day program included several speakers: **A. Carlos Barrera**, CPA, TSBPA presiding officer; **James C. Flagg**, PhD, CPA, chair of the

Qualifications Committee; **William Treacy**, TSBPA executive director; **Jerry Hill**, TSBPA general counsel; **Donna Hiller**, TSBPA director of qualifications; and **MacGregor Stephenson**, PhD, JD, assistant commissioner for academic affairs and research for the Texas Higher Education Coordinating Board.

ENFORCEMENT ACTIONS

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 / Country	Board Date
Jennifer Araya, Oakwood Village, OH	7/14/2011
Richard Alan Banks, Plano, TX	7/14/2011
Laquinta Wheat Bishop, Orange, TX	9/22/2011
Cyprain Iheanyi Ihekwoaba, Irving, TX	9/22/2011

Don't Neglect Your CPE!

It is important to keep up with your CPE requirements and with reporting the CPE you've completed. If you have any questions regarding CPE, call Steven Mahaffey at 512-305-7831 or email smahaffey@tsbpa.state.tx.us.

HELP US IDENTIFY THE UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

The *Public Accountancy Act* prohibits use of the terms "Accounting," "Accountant," "Certified Public Accountant," and "CPA" by individuals/firms not licensed by the Board. If you suspect the *Act* has been violated, please contact the Board, giving as much information as possible:

Email: enforcement@tsbpa.state.tx.us
Mail: TSBPA
 Attention: UPPA
 333 Guadalupe, Twr 3, Ste 900
 Austin, Texas 78701
Phone: 512-305-7872

Speakers covered such topics as the 5th-Year Accounting Students Scholarship Program, the CPA examination application process; federal and state education regulations; and proposed changes to Board rules. Attendees then participated in small-group discussions to express any concerns and get questions answered by Board representatives. Each group presented a wrap-up report on their group's discussion.

The first Educators Conference was held in 2009. Educators conferences are planned for every other year.



General Counsel Jerry Hill, left, talks during a break with Presiding Officer A. Carlos Barrera, CPA, and James Flagg, PhD, CPA, chair of the Qualifications Committee. At right is MacGregor Stephenson, PhD, JD, of the Texas Higher Education Coordinating Board.

Board Offers Option of Electronic Board Report

If you want to receive an electronic message with a link to the latest issue of this newsletter instead of a hard copy sent through the mail, reply to the next email that you receive from the Board with this subject line:

"I want to receive the Texas State Board Report electronically."

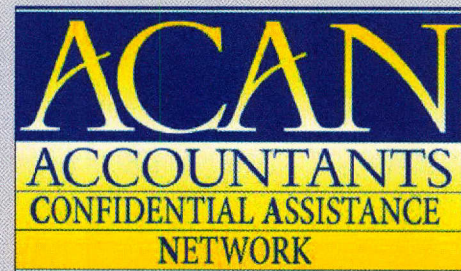
The Board will continue to print and mail the *Board Report* to CPAs who want a paper copy, but offers this option as a cost-saving measure. The *Board Report* is also posted at www.tsbpa.state.tx.us.

Texas State Board of Public Accountancy
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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