



TEXAS STATE BOARD REPORT

WINTER, 1991 AUSTIN, TEXAS VOL. 39

Board Proposes Quality Review Program

On February 27, 1991, the Board took initial action toward adopting a series of substantive rules defining and establishing a quality review program as mandated by *The Public Accountancy Act of 1979, as amended in 1989*. Section 15B of *The Act* states, in part:

The Board shall by rule provide for review of the work product of licensees under this Act to the extent determined necessary by the board to comply with any applicable standards adopted by generally recognized standard-setting bodies in the field of accounting.

The program is envisioned as a checks and balance system by which to assure the integrity and credibility of financial statements, and is viewed by the Board as educational in nature rather than punitive, although disciplinary action may be initiated by the Board where it deems such action is appropriate.

Prior to taking final action, the Board has scheduled a public hearing for 1 p.m. on April 3, 1991, in the Board office. Licensees, as well as other members of the public, are invited to comment on the proposed rules; remarks will be limited to ten minutes, and written comments will be read into the record.

The complete text of the proposed rules follows.

Section 527.1. Establishment of Quality Review Program.

A quality review program (the pro-

gram) is hereby established pursuant to Section 15B of *The Act* which authorizes the board to provide by rule for review of the work products of licensees.

Section 527.2. Purpose.

The purpose of the program is to monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard-setting bodies. The program shall emphasize education, including appropriate education programs or remedial procedures which may be recommended or required where reporting does not comply with appropriate professional standards. In the event a practice unit/licensee is unwilling or unable to comply with established standards, or a practice unit's/licensee's professional work is so egregious as to warrant disciplinary action, the board shall take appropriate action to protect the public interest.

Section 527.3. Definitions.

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

Practice unit — Each office of a firm (partnership, corporation or sole proprietorship) required to be registered with the board for the purpose of practicing public accountancy, including licensees aggregated by the board into a practice unit.

Quality review year — The calendar

year within which the quality review date is to be selected or assigned.

Sponsoring organization — An entity (individual, firm, partnership, professional corporation or professional organization or association of CPAs) that has met, and at all relevant times continues to meet, the standards specified by the board for administering quality review. The board shall periodically publish a list of sponsoring organizations which have applied for and received approval of the board's Quality Review Oversight Board.

Section 527.4. Quality Review Program.

The following operations of the program shall be conducted by the board:

(1) Applicability: Participation in the program is required of each practice unit/licensee licensed or registered with the board who performs accounting and auditing engagements, including, but not limited to, audits, reviews, compilations, forecasts, projections, or other special reports.

(2) Operation: The board shall effect the program by requiring that each practice unit/licensee licensed or registered with the board as of January 1, 1992, shall schedule a quality review to commence no later than December 31, 1994. Each practice unit enrolled in a program of an approved sponsoring organization shall adopt the review date assigned by the sponsoring organization and shall notify the board of such date. Each practice unit not enrolled in a quality review program shall be assigned a review year by the board. Each new practice unit/licensee registered with the board after January 1, 1992, which enrolls in a program of an approved sponsoring organization shall adopt the review date assigned by the sponsoring organization and shall notify the board of such date. Each such new practice unit/licensee which does not enroll in a quality review program shall be assigned a quality review year within three years of the initial licensing date. It is the responsibility of the practice unit to anticipate its needs for quality review services in sufficient time to enable the quality reviewer to complete the quality review within six months after the end of the quality review year.

(3) Minimum Standards: The board hereby adopts "Standards for Performing and Reporting on Quality Reviews" promulgated by the American Institute of

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Certified Public Accountants, Inc. as its minimum standards for quality review of practice units/licensees. This section shall not require any practice unit/licensee to become a member of any sponsoring organization.

(4) Oversight: The board shall appoint a Quality Review Oversight Board whose function shall be the oversight and monitoring of sponsoring organizations for compliance and implementation of the minimum standards for performing and reporting on quality reviews. The Quality Review Oversight Board shall consist of three members, none of whom are current members of the board. The Quality Review Oversight Board's membership shall consist of:

(A) one non-licensee member who shall have significant experience in the preparation and/or use of financial statements, and

(B) two certificate or registration holders with extensive current experience in accounting and auditing services.

(5) Compensation: Compensation of Quality Review Oversight Board members shall be set by the board. Oversight procedures to be followed by the Quality Review Oversight Board shall be provided for by rules promulgated by the board. Information concerning a specific firm obtained by the Quality Review Oversight Board during oversight activities shall be confidential, and the firm's identity shall not be reported to the board.

(6) Sponsoring Organizations: Qualified quality review sponsoring organizations shall be the Securities and Exchange Commission Practice Section (SECPS); Private Companies Practice Section (PCPS); American Institute of Certified Public Accountants Quality Review Program, and such other entities which register with and are approved by the board on their adherence to the quality review minimum standards.

(7) Mergers, Combinations, Dissolutions or Separations:

(A) Mergers or combinations: In the event that two or more practice units are merged or sold and combined, the surviving practice unit shall retain the quality review year of the largest practice unit.

(B) Dissolutions, or separations: In the event that a practice unit is divided, the new practice unit shall retain the quality review year of the former practice unit. In the event that such pe-

riod is less than twelve months, a new year shall be assigned so that a review occurs after twelve months of operations.

(8) Upon application to the board and upon showing of convincing evidence of a hardship caused solely by compliance with (7) (A) or (7) (B) above, the Quality Review Committee of the board, on a case-by-case basis, may authorize a change in a practice unit's quality review year.

(9) The board may accept an extension, not to exceed 180 days, as granted by the sponsoring organization for the conduct of a quality review, provided the board is notified by the practice unit/licensee within twenty (20) days of the date of such an extension.

Section 527.5. Exemptions.

A practice unit which does not perform services as set out in Section 527.4(a) of this section (relating to Quality Review Program) is exempt from quality review and shall annually notify the board as to this status. A practice unit which begins providing these services must have a quality review within eighteen (18) months of the date the services were first provided.

Section 527.6. Reporting to the Board.

(a) A practice unit which is a member of the American Institute of Certified Public Accountants Division of Firms and which has undergone a peer review performed under the auspices of the Private Companies Practice Section (PCPS) or the Securities and Exchange Commission Practice Section (SECPS) shall submit to the board a copy of the Peer Review Report, Letter of Comments (LOC), Letter of Response (LOR), and Acceptance Letter.

(b) For the first quality review covering a quality review year ending after January 1, 1992, a practice unit subject to quality review shall submit to the board:

(1) a copy of the opinion letter, if the report on the review is unqualified, or

(2) a copy of the opinion letter, the LOC, the LOR, and notice of acceptance from the sponsoring organization, if the report on the review is modified (qualified in any respect or adverse). Information submitted in accordance with this subsection shall be held confidential pursuant to Section 25 of *The Act*.

(c) For a practice unit's second and subsequent quality review, including

any quality review carried out on an accelerated basis as part of the corrective action taken as a result of the previous quality review, a practice unit shall submit to the board a copy of that quality review's report (opinion), LOC, LOR, and notice of acceptance from the sponsoring organization.

(d) A Texas practice unit not subjected to peer review or quality review tests and procedures shall submit an affidavit which includes affirmation, together with the date thereof, that a firm inspection was performed which was at least as extensive as a peer review required by the American Institute of Certified Public Accountants Division of Firms and that the workpapers of such inspection were reviewed and accepted as part of the peer review or quality review procedures.

(e) Any report or document required to be submitted under subsection (b) or (c) of this section shall be filed with the board within ten (10) days of receipt of the notice of acceptance by the sponsoring organization.

(f) Any document submitted to the board under subsection (b) or (c) of this section after review by the Quality Review Committee shall either be promptly destroyed by the board's staff, or at the instruction of the committee submitted to the enforcement staff for opening a compliant file relative to such submission.

Section 527.7. Retention of Documents Relating to Quality Reviews.

(a) Each quality reviewer shall maintain in his, her, or its files all documentation necessary to establish that each quality review performed by him, her, or it conformed to the quality review standards adopted by the board, including the quality review working papers, copies of the quality review report, any comment letters, and any correspondence indicating the practice unit's concurrence, non-concurrence and any proposed remedial actions and any related implementation.

(b) The documents described in subsection (a) above shall be retained in the quality reviewer's office for a period of time corresponding to the retention period of the relevant sponsoring organization and, upon request of the Quality Review Oversight Board, shall be made available to it. In no event shall the retention period be less than six months from the date of acceptance of the review by the sponsoring organization.



COX

BOARD ELECTS OFFICERS

At its annual meeting in January, the Board elected William R. Cox, CPA of Houston, as its chairman for a one-year term beginning February 1, 1991. Cox was the Board's vice-chairman during 1990, as well as chairman of the Long-Range Planning Committee. He was also a member of the Licensing and the Quality Review Committees.

A member of the Texas Society of CPAs, the Houston Chapter of the TSCPA, and the AICPA, Cox is retired managing partner of the accounting firm of Cox & Lord. He earned his BBA and MBA from the University of Houston.

Elected as the Board's vice-chairman was Ronnie Rudd, CPA. A graduate of Baylor University, Rudd is an accounting and audit practice director with Arthur Andersen & Co. in Houston. He is chairman of the Technical Standards Review and Long-range Planning Committees.

Ladelle M. Hyman, CPA, Ph.D., and Roger B. Clark, CPA, were re-elected secretary and treasurer, respectively. Hyman is dean of the School of Business at Texas Southern University, and earned degrees from the University of Arkansas, Marquette University, the University of Illinois, and the University of North Texas. She is chairman of the Licensing Committee. Clark is a graduate of Texas Wesleyan College and is president and major shareholder in the firm of Clark & Cobb in Stamford. He is a member of the Technical Standards Review and the Licensee Education Committees, and is chairman of the Sponsor Compliance Committee. □

mated quarterly income tax payments, made the check payable to himself, and deposited it in his personal account. In this regard, he was arraigned on charges of misapplication of fiduciary property, to which he pled *nolo contendere* and received two years deferred adjudication.

Complaint No.: 90-07-09L

Respondent: Maurice Nevelo

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent's license and certificate were suspended for a period of two (2) weeks based on his violations of Sections 8 and 21(c)(3) of *The Act* in that he practiced public accounting during a period in which his license was suspended for failure to obtain the required continuing education hours.

Complaint No.: 89-10-19L

Respondent: Martin F. O'Gara

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent agreed to a revocation of his certificate based on his violations of Sections 21(c)(2), 21(c)(4), 21(c)(5), 21(c)(6), and 21(c)(10) of *The Act* in that he pled guilty to transportation of stolen goods, securities, and monies, and further, that he was sentenced to 33 months imprisonment, three (3) years' supervised release, and assigned to pay \$50,000 restitution to his former employer.

Complaint No.: 90-03-06L

Respondent: Charles W. Teagarden

Date of Ratification of Agreed Consent Order: 11/16/90

Disposition: The respondent was reprimanded based on his violations of Sections 8, 21(c)(2), and 21(c)(10) of *The Act* and 501.21 (Competence) and 501.23 (Accounting Principles) of *The Rules* in that he issued a balance sheet which failed to comply with generally accepted accounting principles, and further, that he practiced public accounting without a valid license.

Complaint No.: 89-08-01L

Complaint No.: 89-08-06L

Respondents: Garrett Vogel and Garrett Vogel, Inc.

Date of Ratification of Proposal for Decision: 1/24/91

Disposition: The respondent's license was revoked based on his violations of Section 21(b)(2) and 21(b)(4) of *The Act* and Section 501.41 (Discreditable Acts) of *The Rules*. In a civil action, the U.S. District Court for the Northern District of Texas found that he violated the fiduciary provisions of ERISA, that the transferred money from a profit sharing plan to his CPA firm, and that he failed to maintain a profit sharing plan with records, files, and fidelity bonds as required by law. The court further ordered him to pay an amount in excess of \$48,000 plus prejudgment and postjudgment interest and he was

ENFORCEMENT ACTIONS

DISCIPLINARY ACTIONS

Complaint No.: 84-09-01L

Respondent: Margaret L. Hayes

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent was reprimanded and assessed a fine of \$100 based on her violations of Section 21(c)(4) of *The Public Accountancy Act of 1979, as amended (The Act)* and Section 501.32 (Records) of *The Rules of Professional Conduct (The Rules)* in that she failed to return client records in a timely manner.

Complaint No.: 84-09-01L

Respondent: Robert E. Hodgson

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent entered into an agreed consent order in which he agreed to a reprimand based on his violations of Section 21(c)(4) of *The Act* and Section 501.44 (Soliciting) of *The Rules* in that he mailed a personally addressed, uninvited letter of solicitation to a client of another licensee.

Complaint No.: 90-08-06L

Respondent: Bill G. Kennedy

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent entered into a consent order in which he received a reprimand and agreed to cease the practice of public accounting based on his violations of Section 21(c)(4) of *The Act* and Sections

501.21 (Competence), 501.22 (Auditing Standards), and 501.23 (Accounting Principles) of *The Rules* in that he prepared audited financial statements of a water control district which failed to comply with generally accepted auditing standards and generally accepted accounting principles.

Complaint No.: 89-12-19L

Respondent: James L. Kington

Date of Ratification of Proposal for Decision: 11/16/90

Disposition: The respondent's certificate was revoked based on his violations of Section 21(b)(5) and 21(b)(6) of *The Act* when in the U.S. District Court for the Northern District of Texas he was found guilty on 22 counts of misapplication of bank funds, false entry, aiding and abetting, failure to file, and false declaration of income taxes; the U.S. District Court sentenced the respondent to twelve (12) years confinement in prison and fined him \$25,000.

Complaint No.: 87-02-04L

Respondent: John W. Mathewman

Date of Ratification of Proposal for Decision: 1/24/91

Disposition: The respondent's license and certificate were revoked based on his violations of Sections 21(b)(4) and 21(b)(10) of *The Act* and Sections 501.12 (Integrity and Objectivity), 501.21 (Competence), 501.41 (Discreditable Acts), and 501.42 (Acting Through Others) of *The Rules* in that he accepted a blank check from a client for esti-

permanently enjoined from serving as a fiduciary of an employee benefit plan subject to Title I of ERISA.

Complaint No.: 89-04-07L

Respondent: Beth German Waquespack

Date of Ratification of Proposed Consent Order: 11/16/90

Disposition: The respondent was reprimanded based on her violations of Section 21(b)(4) of *The Act* and Section 501.41 of *The Rules* (Discreditable Acts) in that she misappropriated proprietary company records and allowed such records to be used by herself and another employee.

Complaint No.: 89-10-01L

Complaint No.: 89-10-04L

Respondent: Terry Allan Watkins

Date of Ratification of Proposed Consent Order: 1/24/91

Disposition: The respondent's certificate was suspended until such time, if any, as his conviction becomes final, at which time his certificate will be revoked. The respondent was convicted, which conviction has been appealed, of intentionally and knowingly causing the death of an individual for remuneration or promise of remuneration to be received from the proceeds of a life insurance policy on the life of the deceased.

Complaint No.: 89-12-15L

Respondent: Bert L. Williams

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent entered into a consent order in which he agreed to cease performing audit engagements for a five-year period and in which he agreed to surrender his certificate based on his violations of Section 21(c)(4) of *The Act* and Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules* in that he undertook an audit engagement which was deficient in the following areas: (1) It did not meet the AICPA field work standards for obtaining sufficient competence evidential matter and (2) it did not meet governmental field work standards in areas of compliance with legal and regulatory requirements and preparation of working papers.

Complaint No.: 90-04-03L

Complaint No.: 90-04-04L

Respondent: Unnamed by Board Order

Date of Ratification of Agreed Consent Order: 11/16/90

Disposition: The respondent agreed to a consent order requiring him to immediately cease performing governmental audits based on his violations of Section 21 of *The Act* and Sections 501.21 (Competence), 501.22 (Auditing Standards), and 501.24 (Other Professional Standards) of *The Rules* in that he prepared audited financial statements which failed to comply with generally accepted accounting principles and generally accepted auditing standards.

Complaint No.: 90-08-03L

Respondent: Unnamed by Board Order

Date of Ratification of Agreed Consent Order: 1/24/91

Disposition: The respondent agreed to complete sixteen (16) hours of continuing education related to governmental auditing and to undergo a satisfactory peer review. The complaint was based on the respondent's violations of Section 21(c)(4) of *The Act* and Sections 501.21 (Competence), 501.22 (Auditing Standards), and 501.23 (Accounting Principles) of *The Rules* in that he prepared audited financial statements of a county water conservation district which failed to comply with generally accepted auditing standards and generally accepted accounting principles.

LATE PAY ACTIONS

Complaint No.: See below

Respondent: See below

Date of Board Ratification of Proposal for Decision: 11/16/90

Disposition: The following respondents were issued reprimands based on their failure to respond to the notice of hearing, inadequate response to the notice of hearing, or inability to rebut evidence of involvement in the practice of public accounting during the period in which their licenses were delinquent:

Respondent

Belsley, Scott E.
Bloom, Victor F.
Bossart, Stephen W.
Braden, Johnnie R.
Chamberlain, Victoria B.
Charles E. Washburn & Associates
John Malone & Co., P.C.
Eden, Barry A.
Eden & Eden
Fleisher, Earl G.
Gallegos, Herman Jr.
Hosea, Robert L.
Larsen, Victor J.
Ligon, John D.
McCrimlisk, George H.
Minter, Beverly J.
Morse, Kyle K.
Mussina, Robert W.
Pelham, Lillian E.
Robinson, Edward E. Jr.
Schlesinger, Seymour B.
Turner, Paula R.
Ward, Gwendolyn H.
Washburn, Charles E.
Wier, Thomas P. III
Wright, Rebecca

Complaint No.

90-08-0113L
90-08-0118L
90-08-0120L
90-08-0122L
90-08-0149L
90-08-0130L
90-08-0135L
90-08-0179L
90-08-0336L
90-08-0196L
90-08-0203L
90-08-0242L
90-08-0281L
90-08-0289L
90-08-0300L
90-08-0309L
90-08-0315L
90-08-0318L
90-08-0348L
90-08-0360L
90-08-0366L
90-08-0402L
90-08-0411L
90-08-0412L
90-08-0419L
90-08-0424L

In addition, 166 individuals and firms were issued admonishments at the November, 1990, Board meeting based on their agreed consent orders and payment of \$100 in administrative penalties in that they practiced public accounting during that part of 1990 in which their licenses were delinquent.

On January 24, 1991, the certificates of the following individuals and firms were revoked, without prejudice, based upon their failure to renew their licenses for three (3) consecutive years.

ALABAMA: Bradford, Jorja F.; Crow, Randal Abner; Czarnecki, Gerald M.; Dees, John Anthony; Holladay, Brant Rhys; Schilling, William Dennis; **ALASKA:** Crowley, Julia Ann; Meaux, Patrick Jude; Morrow, Samuel S.; Murphy, Michael J.; Searls, Barbara Ann; West, Norman Paul; **ARIZONA:** Anderson, Richard L.; Atwater, Pierce; Blattstein, Abraham; Bowman, Frank Jr.; Boyd, Mary Jane; Boyles, Ronald Evans; Burgess, Meredith L.; Campeas, Albert; Edrington, Carl Allen; Gaughan, Robert James Jr.; Green, Raymond L.; Hothem, Gregg L.; Hull, Walter Gary; Holub, Charles A.; Johnson, Malcolm Stuart; Kuhn, Teresa Lynn; Litzler, Samuel J.; Lusby, D. Reed; Lynne, Robert James; McDaniel, Scott Troy; Menchetti, James F.; Mickle, Judith Louise; Montano, Humberto; Olson, Donald L.; Ormiston, Frances Aileen; Peterson, Carwin Y.; Sandel, Kyle William; Sanders, Melanie M.; Walker, Dean Linden; **ARKANSAS:** Abbott, Gerald F.; Browder, Cheryl A.; Carson, Stan L.; Cottrell, William Burr; Deacon, Rush B.; Duhart, Wana Lafaye; Frieberg, Bradley K.; Frost, H.G. Jack Jr.; Gladden, Andrew C.; Heltzel, Carl S.; Holt, Carol Felscher; Jones, Royce Dean; Luneau, Terri Roberts; Nichols, John C.; Richards, John F.; Ward, George A.; Westbrook, Craig Hudson; Wilson, James P.; Young, Cynthia Dodson; **CALIFORNIA:** Aflatooni, Farhad; Alexander, Carla Sue; Argabright, W. Keith; Barkofsky, Donald M.; Barsoum, Nabil B.; Berry, Aliceann M.; Blanc, Steven David; Breaux, John Hayes; Brown, Wayne Norris; Callaway, Lorraine Ploch; Carl, John Robert Lee; Carlton, Holly J.; Cheng, Shelly Ying-Juei; Collins, David Belmar; Colombatto, Kathleen Jo; Coronado, Ruben; Conroy, William J.; Daugherty, J. Alec; Davis, Robert Wayne; Dease, Jeffrey Alvin; Downard, William S.; Douglas, Leslie Robin; Durham, Allan C.; Englund, Kirsten Elaine; Feagler, Stanley Reed; Ferrel, James Randolph; Ford, Kathy Jean; Frederick, Ellen Sue; Garrett, John Thomas; George, Judith Ann; Gheyara, Kelly F.; Gonzalez, D.L.; Gray, Ronald S.; Hadley, Randall D.; Halter, J.A.; Heinert, Duane Michael; Hill, Karen Janice; Hintzen, Heather Adele; Hoffman, Jack Victor; Horton, Sandra J.; Hsueh, Naiyi; Hui, Sherman Koonling; Joines, Herbert L.; Jordan, Joseph J.; Kahn, Richard Potter; Kalister, Kelly L.; Karpf, Douglas Barry; Kennedy, Richard Edward; Kittredge, Lauri Vogel; Kontoulis, John H.; Kotara, Susan Marie; Kozero, Andrew J.; Lampe, Raymond Werner Jr.; Leedy, David Jewell; Leonard, Thomas B. Jr.; Long, Donald W.; Longobardo, Michael Allen; Lu, Shau-In Grace; Mahoney, Dwight Timothy; Mahoney, Geryalyn; McAtee, Robert Lindloff; McCammon, James Daniel Jr.; McClellan, William J.; McClerry, Alan T.; Mc-

Donald, Deborah Mei Chu; Meadows, Stephen Michael; Mesirov, Morris Marvin; Mok, Christopher P.; Morris, Carl William; Mumford, John B.; Muse, M. Lamar; Nelson, Jerome Rafael Lee; Nielsen, Norman Roger; Orther, John R.; Overfelt, Jan L.; Oldfield, Cheryl Lee; Oza, Paritosh M.; Page, Thomas A.; Parker, Charles Benjamin; Perlis, Michael C.; Phillips, Richard Noel; Pratt, Ramon D.; Price, Jeffrey John; Probandt, Felix B.; Powers, Victor; Quiroz, Carlos A.; Rediker, G. Dale; Reeder, Brian Edward; Rotto, M. Daniel; Ross, Albert; Rupp, John Jacob; St. Marie, Terry Joel; Salata, Robert M.; Schaer, Howard S.; Shead, Robert Michael; Skidmore, Daniel Robert; Smith, Conrad John; Smith, Larry Wayne; Sullivan, Coral B. II; Stoker, Pamela Kaye; Surovik, Michael Edward; Taylor-Pitts, Twila Paulette; Walker, Thomas George II; Waltzer, Beth P.; Walsh, Diane Jean; Wang, Alice Ai-Lee; Watkins, Walter W.; Whynot, Geoffrey A.; Williams, James H. Sr.; Winzler, Larry Robert; Yin, Huey-Shu Jeanne Chyou; Yorde, Steven M.; **COLORADO**: Alcaraz, Anthony J.; Anderson, Richard Eugene; Andrews, Jean Kim; Baker, Fred T. Jr.; Bartley, Samuel J.; Bedunah, Donald A.; Belcher, Leroy; Bergstresser, Caroline May; Brorby, Mark Alan; Caldwell, John Lawrence; Capps, Thomas W. Jr.; Casady, Robert Layton; Connelly, Michael William; Cran, Brenda Marie; Dini, Robert Louis; Dozier, Paul D.; Duys, Pamela Anne; Elmore, Oscar M.; Gordey, Julie Maureen; Gunter, Joseph Michael; Harms, George Bernard; Hill, Paul Gene; Jackson, Donald Robert; King, Billy G.; Klemm, Arnold David; Kunding, Thomas John; McKay, Timothy Edward; Mendelsberg, Lisa L.; Pierce, Debbie Jane; Place, Frederick J.; Puryear, William K.; Reese, Gerald William; Regan, Robert Henry; Rice, Philip G.; Rollings, Richard L.; Rose, Pamela Sue; Ryburn, Mark Warren; Sammons, John Harlow Jr.; Satterwhite, Terry Frank; Schuyler, Helen; Strong, Fred Chandler; Sutton, Gary W.; Sutton, Mary Heer; Teague, Maxwell Pierce; Weaverling, Colleen P.; **CONNECTICUT**: Bielefeld, Douglas F.; Coleman, Gleason W.; Dungan, David Nowlin; Forson, Norman R.; Grennan, Robert Kenneth; Hall, Daryl; Kimmerle, Jean S.; King, Robert C.; Lewis, Randy William; McGregor, Robert Gordon; Nad, Abraham; Nilsen, Howard Arthur; Roy, Stanley Irvin; Sansing, Richard Challes; Schmechel, Richard; Zaccaro, Warren John; **DELAWARE**: Gross, Therese Marie Aikens; **DISTRICT OF COLUMBIA**: Athay, Margaret Ann; Morehouse, Sherry Ragan; **FLORIDA**: Ally, Arthur D.; Andrews, Sherri V.W.; Baker, Donald Joseph; Bockwith, J. Charles Jr.; Brink, Jeffrey Einar; Cannon, Charles E.; Carrington, Gordon G. Jr.; Cast, James Robert; Compton, John Wesley III; Cottle, David W.; Daniels, Thomas Wayne; Dennis, David L.; Dingman, Mary Beth; Ebenholtz, Sherri Nebel; Ervin, Roger B.; Escoffery, Mark Arundel Howden; Espey, James L.; Farrand, Richard Townsend; Fields, Gary Linn; Francis, William J.;

Franz, Helen R.; Gehret, Stephen Joseph; Gibbs, Elizabeth Anne; Gilmore, William M.; Gist, Willie Earl; Goodman, Kenneth Dale; Hill, Kenneth Roy; Kvaternik, Ken D.; Lamb, C. William; Maloney, Daniel Joseph; Manning, Joan Elizabeth; McCurdy, Stan R.; Miles, Robert Bratton; Miller, David E.; Munion, Lynda Katherine; Rodesney, Steven; Sacks, Arnold Lionel; Shinbaum, Kyle Leo; Sprague, Marion W.; Watkins, Carl T.; **GEORGIA**: Butler, Jack Richard; Chastain, Ann D.; Bruttomesso, Raymond I.; Choromanskis, Frank; Godwin, William L.; Highsmith, James A. III; Joiner, Joseph H.; Joseph, Harry Joseph; Kelley, James W.; Kelley, Patrick Donald; Kooymans, Herman J.; Latham, Linda S.; Ledbetter, Dawn E.; Lester, Mark J.; Levinson, Anthony Robert; McAllister, Brenda Thomas; Money, John Dennis; Overall, Milton T.; Porter, Marcus L.; Pounder, Gerry D.; Rabinowitz, Barry; Scott, Charles Walter; Sonnelitter, Robert J. Jr.; Tormey, Kathleen Mary; Tuttle, James Phillip; Whorton, John H.; **HAWAII**: Allen, Patricia Anne Jendraszek; Solether, Rebecca Ann; Wiseman, Gary Lynn; **IDAHO**: Bowen, Clair Daniel; Frisk, Terry L.; Sparkman, Michael J.; Stevens, David Everett; Wray, Berkley; **ILLINOIS**: Auman, Michael A.; Bechtold, Gail S.; Bell, Tracy Gipson; Blomgren, Gary Knox; Borschnack, Daniel James; Davidson, Alexander N.; Draear, Cheryl Ann; Dunn, Bobby F.; Eliot, John Phillips; Friedmann, Ralph J. Jr.; Halbe, Kevin B.; Hooper, Welburn C.; Kluck, Patrick Michael; Krumb, Phillip P. Sr.; Luther, Hildi Christine; Martin, John Cunningham III; McGrady, David Guy; Nelson, Jeffrey T.; Pan, Chyi; Pruss, Linda M.; Ramey, Roger Maxwell; Ronat, Arthur A.; Rotstein, Marvin Jack; Salam, William T.; Schaack, Wayne A.; Schrank, William Allen; Sellinger, Terry; Snook, Leland Harry; Sulentic, Michael Edward; Szajkovic, Carl James; Werman, Louis Jeffrey; Witsberger, Kelly Robert; Zeller, Katherine Cundiff; **INDIANA**: Bitner, Bruce Michael; Dean, Patricia L.; Dean, Thomas Albert; Elwell, Douglas L.; Helvering, John Leonard; Joest, Douglas Paul; Justice, Brady R. Jr.; Kurowski, Michael Lawrence; McCarty, Gregory Alan; Richey, Michael Dee; Richey, Peggy L. Carlson; Rush, Jeffery S.; Smalley, Deborah Lee Amos; Smith, Everett Jr.; Young, Daniel E.; **IOWA**: Abelbeck, Stewart Wayne; Dostart, James Leonard; Dyson, Daniel Orval; Heady, Robb Dolin; Hudspeth, Philip Marshall; Ramsey, Richard Al; Simpson, Texas N.; Sorensen, Cynthia Jo; **KANSAS**: Casale, Cynthia Louise Hart; Duwe, Phillip R.; Franklin, John David; Harpster, Howard W.; Henson, Johnnie Gray; Little, Rita A.; Luman, Richard W.; Myers, Eugene W.; Neis, Gregg Alan; Pike, Carol W.; Rensenhous, Thomas Allen; Stogsdill, James Kevin; Turner, Wayne B.; Unruh, Mark Leon; Walker, Susan D.; Woolworth, Michael Wayne; **KENTUCKY**: Evans, John G.; Flowers, William Owsley II; Karns, M. Melinda; Kitchen, Christopher H.; Moffitt, Charles R.; Rust, Susan Kay; Spivey,

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son) Dowd, Nick Eugene; (**Magnolia**) Bray, Ward Clinton; Cox, Kay Kennedy Jr.; (**Malakoff**) Hosack, Charles R.; (**McAllen**) Mowery, Richard Leroy; Zamora, Rosendo; (**Mesquite**) Bollinger, Cindy M.; Pound, William D.; (**Midland**) Blackman, Dorman R.; Haines, Deborah Eide; Huggins, Stephen F.; Hummel, Linda Gay; Johnston, Roger D.; Rivenburg, Ward Parker; Witte, T.C. Jr.; (**Mineola**) Russell, James D.; (**Missouri City**) Beasley, Clifton Michael; Goodson, Nancy Ohm; Piotrowski, Eugene R.; (**Muleshoe**) Johnny W. Young, P.C.; (**Nacogdoches**) Smith, James Leon; (**Nederland**) Lytle, Marcille T.; (**New Braunfels**) Moore, Jack D.; Pibil, Theodore; (**New Caney**) Ripley, Joe N.; (**North Richland Hills**) Cowling, James Michael; (**Orange**) Riquelmy, H.C.; (**Ore City**) Nielson, Clifford Alan; (**Palestine**) Calhoon, Jerry Lee; Simpson, Haskell G.; (**Paris**) Miller, Irene Elizabeth; (**Pasadena**) Colburn, James Charles; Hale, Thomas H.; Swaby, Richard Scott; (**Pflugerville**) Monro, Hugh Latham; (**Plano**) Alexander, Thurman Leon; Booth, Larry S.; Cade, David Lawrence; Darr, Jeffrey W.; Hager, Boyd Lee; Hill, Kenneth A.; Hott, Elizabeth Collins; Johnson, Michael Wayne; Lindsley, Edward George; Litt, William; Mandeville, Robert Lee; Rohr, Robert Donald; Seal, Larry Lee; Seve, Paul; Taub, Mark Joseph; Taylor, Donny Ray; Wilkinson, Paul Vincent; (**Pottsboro**) Condron, Ewell Durwood III; (**Richardson**) Escobar, Rebecca Bass; Lovell, John T.; Walter, Rodney John; Wolgast, Harold D.; (**Rockwall**) Stonier, Charles R.; (**Round Rock**) Woolf, Heston G. Jr.; (**Rowlett**) Parke, James Gribben III; (**San Angelo**) Wetzell, Charles E.; (**San Antonio**) Bartlett, Arthur Harris; Berry, Travis; Bratcher, Donald D.; Bulloch, William; Carolin, Dennis Anthony; Chamberlain, Sandra Ann; Conroy, James Clifton; Crump, W. Daniel Jr.; Curtis, Joseph A.; Field, Barry Michael; Gamblin, Thomas W.; Hardy, Phillip Michael; Haworth, George Thomas; Keller, Francis Charles; King, William C.; Koenning, Carol Ann; Kovac, Julie A.; Lacoce, Paul J.; Lay, Linda Sue; Ledbetter, Doyle K.; Lorillard,

Chester F.; Martinez, Diana Trevino; McEever, Georgette Gross; McKay, Jack William; Nairn, John King; Parsons, William F.; Quiroz, Randy Castillo; Roysse, Rebecca Lynn; Schulman, Donald A.; Short, Steven James; Walcher, Christine; Walsh, William J.; Wende, William L.; Zies, Frederick Clark; (**Sherman**) Strickland, James R.; Thompson, Michael; (**Southlake**) Campbell, Mark David; (**Spring**) Burkholder, Thomas Lee; Carrier, Paul Ludwig; Defrates, Earl Eugene; Fogel, Alexander Barry; Franz, Walter A.; Harper, Jesse L.; Marshall, William Robert; Phillips, Ronald L.; Phillips, William B.; Shomsky, Peter Andrew; Sparks, Euna Ann; Sutter, Martin Paul; Tippit, Ralph E.; Walter A. Franz, P.C.; Weber, James R.; (**Stafford**) Reichow, Richard Alan; (**Sterling**) Edens, Robert B.; (**Sugarland**) Cruce, Kevin Benjamin; Gates, Roy L.; Gregory, Robert B.; Ikard, Alison Stevenson; Johnson, James Dale; Martinez, Larry Wayne; Ng, Kam Tai Alan; Patel, Bhasker Naginbhai; Smith, Rosanne Parry; (**Sulphur Springs**) Willmann, Larry Dan; (**Texarkana**) Walker, Donald R.; (**The Woodlands**) Boylan, Michael David; Friedman, Spradling & Associates, P.C.; Leopold, Thomas A.; (**Trenton**) Donaghey, Lewis W.; (**Tyler**) Rao, Nandagiri Srinivasa Ralph; (**Vernon**) Dickey, Roy Franklin Jr.; (**Victoria**) Spiering, Toni Chamrad; (**Waco**) Bogan, James McCary Jr.; Jones, Becky Anne; Schlenker, Kenyon Roy; (**Webster**) Lamantia, Michael F.; (**Wharton**) Harris, James Locke; (**Whitehouse**) Arnold, Dean Carmine; (**Wimberley**) Thomason, James Neal; **UTAH**: Barnett, Gary M.; Bierwolf, Nephi John; Carey, John A.; Forsgren, Kent B.; Gessel, Clark Gardner; Hansen, Roland D.; Hill, David Stephen; McClain, Jerry Glynn; Miles, William Lyon; Morrill, Bartley Blayne; Steimke, Dorothy Prange; Stubbs, Roger Dean; Syphus, Myron R.; Vernon, Larry Dean; White, Michael Richard; Ziegler, Michael David; **VERMONT**: Barrows, Michael Ryan; **VIRGINIA**: Ahmad, Naeem Ud Din; Combs, Donna Marie; Cunningham, Gary M.; David, Jeanne Marie; Eastlund, Cheryl Elaine; Isaac, Douglas Lee; Janssen, Scot G.;

Nett, Steven Charles; Ponder, Glenn Alan; Richards, Nancy Ann; Smith, Richard Alan; Sublett, Judith Kay Wachob; Thomson, Michael Duke; Varriale, Paul; Vorlop, Frances Lynn; Williams, John Sylvester; Wells, Linda Clark; **WASHINGTON**: Alston, Barbara Therese; Amaral, Laurie Strovers; Bickel, Deborah Ann; Bruss, Margo Russ; Burns, Lauris Roberta; Doyle, Martin Andrew; Fulgham, Melvin Duane; Gates, Kristianne; Gray, Maria G.; Landau, Bette M.; Manahan, Agerico L.; Matson, Martin Lawrence; Moore, Sarah Jarrell; Parks, Virginia Lucas; Roth, Paul L.; Smith, Margaret F.; Srinivasan, Gita; Sutphen, Paul C.; Thorn, Douglas James; Vaught, Larry Gene; **WISCONSIN**: Florness, Patricia A.; Fruetel, Gordon Willis; Goecks, Robert L.; Lee, Donald George; Marquardt, Laurel Anne; Mertes, Mark Anthony; Poplar, Robert J.; Weber, Gary Lee; Whitney, Craig W.; Vander Ploeg, David Neil; Vanderheiden, Katherine; Van Dongen, William Orson; **WYOMING**: Gish, Richard R.; Mader, Mark J.; **BELGIUM**: Miranda, Alfredo G.; **CANADA**: Gheyara, Kelly F.; **ENGLAND**: Krajci, C.M. Jr.; **HONG KONG**: Ling, Kwok-Lung; **SAUDI ARABIA**: Jadallah, Salih Mahmoud; **SINGAPORE**: Edelen, Carl Don.

CONTINUING EDUCATION ACTIONS

The Board on November 16, 1990, issued 16 admonishments to individuals for failure to comply with its mandatory continuing education requirements. In addition, the following individuals' certificates were suspended for a period of five (5) years or until they come into compliance with the mandatory continuing education requirements:

| Respondent | Complaint No. |
|-------------------------|--------------------------------------|
| Bossart, Stephen Wayne | 09-08-00006 |
| Eden, Barry Arthur | 09-08-00010 |
| Morse, Kyle Ken | 09-08-00027 |
| Mussina, Robert Walden | 09-08-00028 |
| Schlesinger, Seymour B. | 09-08-00046 |
| Watts, Jerome Theodor | 09-08-00051 <input type="checkbox"/> |



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