



TEXAS STATE BOARD REPORT

JUNE, 1988 AUSTIN, TEXAS VOL. 30

Attorney General Rules on \$110 Temporary Fee

The Board's request for an Attorney General's opinion on the assessment of the legislatively-mandated temporary \$110 licensee fee has been officially acknowledged by Opinion No. JM-873, dated March 17, 1988.

This opinion was in response to the Board's questions concerning the applicability of the \$110 temporary license fee imposed on certain professional licenses for a two-year period. The Board's questions dealt with:

- The applicability of imposing the fee on partnerships and professional corporations registered with the Board,
- The applicability of imposing this temporary fee on individuals licensed for the first time after September 1, 1987, and
- The applicability of assessing the fee on licensees in retired status.

The summary of the opinion states:

"Professional corporations and partnerships licensed pursuant to Section 9(a)(2) of article 41a-1, V.T.C.S., are not required to pay the \$110 temporary fee increase imposed by section 31 of the act. Initial licensees are required to pay

the fee increase. The Texas State Board of Public Accountancy may reduce the license fee for qualified licensees over the age of 65."

The Attorney General agreed with the Board's conclusion that the fee increase is to be applied to *certified public accountants only*. A previous Attorney General's opinion in 1986 (RQ-816) stated that as only "natural persons" were eligible for certificates as CPAs, and as a partnership or corporation is *composed* of certified public accountants, a partnership or corporation itself cannot be a CPA. Therefore, partnerships and professional corporations registered with the Board are not subject to the \$110 temporary fee increase.

The Board position was that the temporary licensee fee increase applies to the annual CPA licenses (January 1 through December 31) and does not apply in those situations where an initial licensee pays a pro-rated portion of the annual license fee and is licensed for less than 365 days. However, the Attorney General disagreed with the Board's interpretation and stated that HB 61, 70th Legislature, 2nd

TEXAS STATE DOCUMENTS COLLECTION

Called Session, does not specifically exclude initial licensees from the provision. According to the Attorney General,

"We believe that the language of section 31...required the \$110 fee increase to be added to all designated license or renewal fees that first become due between September 1, 1987, and August 31, 1989. This would include initial license fees collected by the Board for that portion of the 1987 license year following September 1, 1987..."

The Attorney General agreed that the Board has the statutory authority to reduce the license fee for licensees over the age of 65 who meet the Board's requirements for retired status. Based on this conclusion, the Board has issued refund checks to those individuals who paid the \$110 temporary fee and who met the qualifications for retired status on their 1988 license renewals. □

OFFICERS ELECTED

At its April 27-28, 1988, meeting, the Board elected new officers for a term to run May 1, 1988, through April 30, 1989. The new officers are Earl C. Lairson, CPA, chairman; Paul W. Hillier Jr., CPA, vice-chairman; Nancy R. Brannon, secretary; and re-elected as treasurer, Jarman Bass, CPA.

Lairson, who previously served on the Board from 1979 through 1985, was re-appointed in March, 1987, for a second term. He is president of Earl Lairson Co., CPAs in Houston.

Hillier is a former president of the Texas Society of CPAs (TSCPA) and is with Price Waterhouse in Dallas. He was appointed to the Board in June, 1987, and has served on the Technical Standards Review Committee; he is

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From the Chairman

Earl C. Lairson, CPA

It is a real honor and privilege to serve as chairman of the Texas State Board of Public Accountancy. Texas has over 40,000 licensed individuals and accounting firms, the most of any state. Any legislation or development in the area of regulation of accounting in Texas is observed with great interest in other states.

During the next year, the Board will be giving a great deal of attention to the following areas:

- It is expected that efforts will again be made to amend the public accountancy act. Efforts during the last legislative session fell short due to various factors. It is expected that the proposed bill in 1989 will have many of the same amendments

as proposed in 1987. These include changes in qualifications to sit for the Uniform CPA Examination as well as the educational requirements. The bill will also address the issue of receipt of commissions and contingent fees.

- The Board will come up for review by the Sunset Advisory Commission in 1990 and by the Legislature in 1991. It will be necessary for the Board to begin planning for this process.
- The Board will be setting the groundwork to implement a quality review program under the authority of its continuing education requirements. This will require a great deal of time and effort; the Texas Society of

CPAs has indicated that it will provide volunteers and other resources to assist the Board in this program. Immediate past chairman James F. Dunn Jr. has volunteered to work extensively during the remainder of his term on the Board in assisting this endeavor.

The swearing-in ceremony to honor new CPAs was held in Austin on May 14, 1988. The ceremony continues to be well-received, and has earned many compliments from other state boards of accountancy.

It is a special privilege to work with the loyal and dedicated Board staff under the capable leadership of executive director Bob E. Bradley. □

Board Accommodates Disabled Candidates

The Board is aware of the needs of candidates with physical disabilities, and has a history of accommodating these individuals who qualify to sit for the Uniform CPA Examination. In past examinations, the Board has permitted numerous candidates to write the exam in the Board office where accommodations are consistent with their special needs.

The success rate involved in this program has more than justified the accommodations required. The Board has examined candidates with visual impairments, reductions of motor skills and abilities, dyslexia, paraplegia, and quadruplegia. Some examples of the aids and accommodations provided are:

- Reading machines,
- Examination materials printed in larger type,
- Additional time in which to write the exam, and
- Authorization for the use of a reader/writer.

The Board believes that each candidate must be provided an equal opportunity to successfully

complete the CPA Exam, and encourages other licensing agencies to make similar arrangements.

The National Association of State Boards of Accountancy (NASBA) is working toward the development of standards for handicapped testing which would insure uniformity in every state or territory of the United States.

For further information, contact NASBA at 545 Fifth Ave., New York, New York 10017-3698.

The American Institute of CPAs (AICPA), the organization which prepares and grades the Uniform CPA Examination, has been extremely progressive in its attitude toward disabled persons who are striving to become CPAs, and has for some time provided specially-adapted papers and tapes for visually and hearing impaired individuals.

The Board and staff continue to strive to meet the needs of all candidates in assuring that all qualified applicants have equal opportunities to successfully complete the Uniform CPA Examination. □

FUTURE MEETINGS

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

June 16-17, 1988
 July 28-29, 1988
 August 25-26, 1988
 October 20-21, 1988
 November 18-19, 1988

COMMITTEE MEETINGS

Committee meetings are held at the call of the committee chairmen. Notices are published in the *Texas Register*.

CPA SWEARING-IN CEREMONY

November 19, 1988

ENFORCEMENT ACTIONS

DISCIPLINARY ACTIONS

Complaint No.: 87-07-04L
Respondent: Heard Crouch
Date of Board Ratification of Agreed Consent Order: 5/13/88
Disposition: Based upon a violation of Section 501.41 of *The Rules of Professional Conduct (The Rules)*, the respondent's CPA certificate and license were revoked.

Complaint No.: 83-12-16L
Respondent: Willie Paul Loston
Date of Board Ratification of Proposal for Decision: 5/13/88
Disposition: Following a public hearing before a hearings officer, the respondent's CPA certificate and license were revoked based upon violations of Sections 501.21, 501.22, 501.23, 501.32, and 501.41 of *The Rules*.

Complaint No.: 82-05-01L
Respondent: Edwardo Martinez
Date of Board Ratification of Agreed Consent Order: 4/28/88
Disposition: The respondent's CPA certificate and license were revoked based upon violations of Sections 501.22, 501.41, and 501.48 of *The Rules*.

Complaint No.: 86-10-15L
Complaint No.: 87-02-01L
Complaint No.: 86-02-05L
Respondent: Tom Powers Jr.
Date of Board Ratification of Proposal for Decision: 4/28/88
Disposition: Following a public hearing, the respondent's CPA certificate and license were revoked based upon violations of Sections 501.41 and 501.48 of *The Rules*, and Sections 21(b)(2) and 21(b)(10) of *The Public Accountancy Act of 1979, as amended (The Act)*.

Complaint No.: 84-06-16L
Respondent: Edwin A. Rensmeyer
Date of Board Ratification of Proposal for Decision: 4/28/88
Disposition: Following a public hearing before a hearings officer, the respondent's CPA certificate was suspended for a period of one (1) year based upon his violation of Sections 501.41 of *The Rules* and Section 21(b)(7) of *The Act*.

Complaint No.: 86-01-08L
Complaint No.: 86-06-01L
Complaint No.: 86-10-07L
Complaint No.: 87-07-33L
Respondent: Ralph Louis White
Date of Board Ratification of Proposal for Decision: 4/28/88
Disposition: Following a public hearing, the respondent's CPA certificate and license were revoked based upon violations of Sections 501.21, 501.22 of *The Rules* and Sections 21(b)(3), 21(b)(4), and 21(b)(7) of *The Act*.

Complaint No.: 85-11-07L
Respondent: Brooks Wilson
Date of Board Ratification of Agreed Consent Order: 5/13/88
Disposition: Based upon violations of Section 501.41 of *The Rules*, the respondent's certificate and license were revoked.

Complaint No.: 87-04-09L
Complaint No.: 87-04-10L
Respondents: Unnamed
Date of Board Ratification of Agreed Consent Orders: 2/25/88
Disposition: The respondents were reprimanded based upon violations of Sections 501.21 and 501.22 of *The Rules*. Further, the respondents were ordered to undergo a peer review, subject to Board approval, and are barred from accepting new school district audit engagements until completion of the peer review.

Complaint No.: 86-11-06L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 3/31/88
Disposition: The respondent was reprimanded based upon violations of Sections 501.21 and 501.22 of *The Rules*. According to the terms of the consent order, each

member of the firm participating in a school district audit must attend a continuing education session on auditing of school districts. Further, the firm must undergo a peer review in January, 1989. The committee also recommended that the respondent engage another CPA firm to assist in reviewing working papers and reports on all attest engagements during the remainder of 1988.

Complaint No.: 86-11-08L
Complaint No.: 86-11-10L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 3/31/88
Disposition: The respondents were reprimanded based upon violations of Sections 501.21 and 501.22 of *The Rules*. According to the terms of the consent order, each member of the firm participating in a school district audit must attend a continuing education session on auditing of school districts. Further, the firm must undergo a peer review in January, 1989. The committee also recommended that the respondent engage another CPA firm to assist in reviewing working papers and reports on all attest engagements during the remainder of 1988.

Complaint No.: 87-01-03L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 3/31/88
Disposition: The respondent was reprimanded based upon a violation of Section 501.22 of *The Rules*. According to the terms

Board Files Complaints on 581 Late Payees

As announced in the October, 1987, issue of the *Texas State Board Report*, the Board has begun filing complaints on licensees who appear to be practicing public accounting without licenses in 1988, as evidenced by the payment of late penalties in conjunction with their 1988 license renewal notices.

581 complaints of this type were filed in March, and a hearing was held May 26, 1988. The Board will continue to file complaints on individuals and firms filing renewals and penalties after March 1, 1988, who have indicated they are in public accounting either full or part-time.

On June 17, 1988, the Board ratified the following

recommendations of the hearings officer:

- 408 individuals received letters of admonishment based on their acceptance of agreed consent orders and the payment of \$100 administrative costs,
- 130 complaint files were closed with no further action after it was established that the individuals were not involved in public practice in Texas during the period of non-li-censure in 1988,
- 12 records were expunged upon determining that no violation existed.

Action on the remaining 31 complaints is expected to be ratified at the July, 1988, Board meeting. □

Enforcement . . .
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of the consent order, the respondent must cease performing audits except for engagements currently underway and to not accept any new school district audit engagements until completion of 24 hours of continuing education in the area of standard updates and GAAS and eight (8) hours of continuing education in compilation and review.

Complaint No.: 86-11-05L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 3/31/88

Disposition: The respondent was reprimanded based upon violations of Sections 501.21 and 501.41 of *The Rules*. In addition, the respondent was admonished to make proper inquiries when the facts indicate matters may be at odds with what the respondent is told by a client.

Complaint No.: 84-09-17L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 4/28/88

Disposition: Based upon a violation of Section 501.22 of *The Rules*, the respondent was reprimanded. According to the terms of the consent order, the respondent agreed to refrain from undertaking engagements requiring the performance of public accounting using the attest function.

Complaint No.: 87-01-22L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 4/28/88

Disposition: The respondent was reprimanded based upon violations of Sections

501.21 and 501.22 of *The Rules*. It was further agreed that the respondent would be permanently barred from performing attest work.

Complaint No.: 87-07-19L
Complaint No.: 87-07-21L
Respondents: Unnamed
Date of Board Ratification of Agreed Consent Order: 4/28/88

Disposition: The respondents were reprimanded based upon violations of Section 501.22 of *The Rules*. Further, the respondents are required to undergo a peer review by September 30, 1988, with the complaints to remain open pending completion of the peer review.

Complaint No.: 87-03-16L
Respondent: Unnamed
Date of Board Ratification of Proposed Consent Order: 5/13/88

Disposition: Following an informal conference, the respondent was reprimanded based upon a violation of Section 501.22 of *The Rules*. According to the terms of the consent order, the respondent is required to have a second partner review any future audits undertaken by the respondent as partner-in-charge.

Complaint No.: 86-11-04L
Respondent: Unnamed
Date of Board Ratification of Proposed Consent Order: 5/13/88

Disposition: Following an informal conference, the respondent was reprimanded based upon a violation of Section 501.22 of *The Rules*. It was further agreed that the respondent would take a continuing education course covering Bulletin 679 before undertaking any new engagements to perform school district audits.

Complaint No.: 83-04-10L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 5/13/88

Disposition: Based upon violations of Sections 501.11, 501.23, and 501.48 of *The Rules*, the respondent was reprimanded.

Complaint No.: 87-11-10L
Respondent: Unnamed
Date of Board Ratification of Proposed Consent Order: 6/17/88

Disposition: Following an informal conference before the Technical Standards Review Committee, the respondent was reprimanded based upon a violation of Section 501.21 of *The Rules*.

Complaint No.: 87-04-14L
Respondent: Unnamed
Date of Board Ratification of Proposed Consent Order: 6/17/88

Disposition: Following an informal conference before the Technical Standards Review Committee, the respondent was reprimanded based upon a violation of Section 501.22 of *The Rules*.

Complaint No.: 87-07-64L
Respondent: Unnamed
Date of Board Ratification of Proposed Consent Order: 6/17/88

Disposition: Following an informal conference before the Technical Standards

Review Committee, the respondent was reprimanded based upon violations of Sections 501.21 and 501.22 of *The Rules*. According to the terms of the consent order, the respondent must refrain from accepting new audit engagements until proof of completion by December, 1988, of sixty (60) hours of continuing education in basic auditing. Further, upon completion of two years' audit education, the respondent will have a partner-level CPA (AICPA member from a peer review firm) review and approve work papers and reports.

Complaint No.: 86-11-07L
Respondent: Unnamed
Date of Board Ratification of Proposed Consent Order: 6/17/88

Disposition: Following an informal conference before the Technical Standards Review Committee, the respondent was reprimanded based upon violations of Sections 501.21 and 501.22 of *The Rules*. Further, each individual in the firm participating in an independent school district audit must attend a continuing education session on school district audits; in addition the firm will undergo a peer review based on AICPA standards.

Complaint No.: 87-02-02L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 6/17/88

Disposition: Following an informal conference before the Technical Standards Review Committee, the respondent was reprimanded based upon violations of Sections 501.21 and 501.22 of *The Rules*. According to the consent order, the respondent is barred from undertaking new engagements until proof of completion of sixteen (16) hours of continuing education on the 1986 Revenue Act.

Complaint No.: 87-04-21L
Respondent: Unnamed
Date of Board Ratification of Agreed Consent Order: 2/25/88

Disposition: The respondent was reprimanded based upon his violation of Section 501.41 of *The Rules*.

CONTINUING EDUCATION ACTIONS

Complaint Nos.: See below
Respondents: See below
Date of Board Ratification of Proposed Consent Orders: 3/31/88

Disposition: Following a hearing before a hearings officer, the following respondents' certificates or registrations were suspended for a period of five years or until in compliance with continuing education requirements.

NAME	COMPLAINT NO.
Arceo, Rogel U.	88-02-00010
Bickmore, James R.	88-02-00024
Bradley, John W.	88-02-00034
Broer, Gregory S.	88-02-00039
Crain, Sharon F.	88-02-00071
Drake, Janice L.	88-02-00088
Drury, Larry Steve	88-02-00089
Ecklund, Ronald B.	88-02-00094
Fisk, J.D.	88-02-00108

ENFORCEMENT ACTIVITY

December 1-June 1, 1987

Rules Act Total

Active files Dec. 1, 1987	476	65	541
Files opened during period	472	657	1129
Files closed during period	<u>718</u>	<u>41</u>	<u>759*</u>
TOTAL	230	681	911

*376 were closed via voluntary compliance, 327 via Board action, and 56 otherwise (including unlicensed individuals who have ceased doing business, died, or who cannot be located). □

Forrester, Rae Ann	88-02-00115
Garrett, David K.	88-02-00123
Groover, Walter M.	88-02-00138
Hall, David S.	88-02-00142
Harrison, Larry D.	88-02-00148
Hartnett, J. Kelly	88-02-00149
Hatten, Gary L.	88-02-00150
Higgins, Douglas B.	88-02-00162
Javier, Eduardo Y.	88-02-00181
Kleckner, Michael G.	88-02-00204
Koch, Lelynn I.	88-02-00207
Lacour, H.M. Jr.	88-02-00214
Leeper, Hugh H.	88-02-00218
McClanahan, Gerald R.	88-02-00251
McNulty, Alton L.	88-02-00259
Milford, Susan H.	88-02-00263
Mitchell, J.W. Jr.	88-02-00270
Morgan, Frederick K.	88-02-00274
Neuman, Ernest C.	88-02-00282
Petty, James E.	88-02-00292
Plater, Dfrank Jr.	88-02-00294
Rivers, Carmen M.	88-02-00311
Sander, Robert M.	88-02-00329
Tucker, Matt B.	88-02-00386
Yost, Francis A.	88-02-00428

Complaint Nos.: See below

Respondents: See below

Date of Board Ratification of Proposed

Consent Orders: 6/17/88
Disposition: Following a hearing before a hearings officer, the respondents' certificates were suspended for a period of five years or until in compliance with continuing education requirements.

NAME	COMPLAINT NO.
Huer, Lon Stephens Jr.	88-03-00011
Smith, Glenda Jane	88-03-00020

Respondents: Unnamed
Date of Board Ratification of Agreed Consent Orders: 3/31/88

Disposition: Following a hearing before a hearings officer, 122 respondents were reprimanded based upon violations of the Board's mandatory continuing education requirements.

Respondents: Unnamed
Date of Board Ratification of Agreed Consent Orders: 6/17/88

Disposition: Following a hearing before a hearings officer, 14 respondents were reprimanded based upon violations of the Board's mandatory continuing education requirements.

QUESTIONS & ANSWERS

Q. How is a licensee notified of pending adverse or disciplinary actions by the Board?

A. Section 22 of *The Public Accountancy Act of 1979, as amended* provides that notice may be either in person or by certified or registered mail to the last address of record. While this action complies with the legal requirements, several problems have been noted in the past months. On occasion, mail has been returned unclaimed. Such mail was included with the complaint file to show attempt of notification; the hearing proceeded and sanctions were adjudged. Thus, some individuals first became aware of their suspensions or revocations by reading of such in the *Texas State Board Report*.

Often, an irate "former" licensee calls the Board office to say he or she never received any notice. Upon being told the method of notification, some have said they never pick up certified mail or don't have time to pick up such mail. The effort of rehearing such cases is both a source of extra expense to

the Board and to the individuals involved, as well as a possible source of embarrassment to him or her. Such a problem can occur when an individual has moved without submitting an address change to the Board. If a Board order has been issued involving suspension or revocation, the respondent is required to withdraw from practice until cleared by a hearing, if such rehearing is granted.

Q. Is a Board licensee employed by a public accounting firm considered to be practicing public accounting if his or her duties are limited to preparation of public accounting "work products" and where the individual does not sign the product as a licensee?

A. At a Board hearing recently conducted by a hearings officer, a decision was rendered that a licensee employee involved in the preparation of public accounting "work products" is involved in the practice of public accounting, even though he or she does not sign the work product in a licensed capacity.

NOVEMBER 1988 EXAMINATION SCHEDULE

The November, 1988, Uniform CPA Examination will be conducted at the following locations and times:

EXAMINATION SITES

Austin	Lester E. Palmer Auditorium
El Paso	UTEP Special Events Center
Fort Worth	Tarrant County Convention Center
Houston	George R. Brown Convention Center
Lubbock	Lubbock Civic Center
San Antonio	San Antonio Convention Center

EXAMINATION TIMES

Nov. 2	1:30 p.m.-6 p.m. Accounting Practice, Part I
Nov. 3	8:30 a.m.-12 Noon Auditing 1:30 p.m.-6 p.m. Accounting Practice Part II
Nov. 4	8:30 a.m.-12 Noon Business Law 1:30 p.m.-5 p.m. Accounting Theory

The deadline for submitting applications for the November, 1988, examination is August 31, 1988. The scores from the May, 1988, examination will be mailed August 1, 1988.

Continuing Education Sponsors

Following is a list of active continuing education sponsors who have registered since December, 1987. Licensees are cautioned to obtain CE from actively-registered sponsors.

The sponsor registration number should be obtained from the sponsor, who should also provide a certificate of completion stating number of credit hours earned and course number. Licensees should retain this documentation in their files for five (5) years.

Courses taken from unregistered sponsors must be reviewed by the Continuing Education Committee and ratified by the full Board. The burden of proof regarding adherence to Board standards falls upon the licensee.

A.G. Edwards & Sons, Inc., Arlington, TX	03254	Antrim Corporation, Plano, TX	03481	Credit Management Seminars, Moorhead, MN	03470
A.G. Edwards & Sons, Inc., Gainesville, TX	03534	Arco Alaska, Inc., Anchorage, AK	03557	Credit Research Foundation Inc., Lake Success, NY	03493
Abel Financial Counsel, Lindale, TX	03235	Armadillo Toastmaster, Austin, TX	03446	CTI Limited, Inc., Dallas, TX	03262
Accounting Today, New York, NY	03487	Aronson Fetridge Weigle & Stern, Bethesda, MD	03454	Cullinet Software, Inc., Dedham, MA	03499
Accounts Unlimited of New Jersey, Inc., Turnersville, NJ	03391	Association of Government Accountants, Baton Rouge, LA	03464	Curtin Matheson Scientific, Inc., Houston, TX	03526
Addison Marketing Group, Dallas, TX	03417	Association of Insolvency Accountants, Chicago, IL	03242	Dallas Baptist University, Dallas, TX	03381
Administrative Pension Services, Inc., Fort Worth, TX	03415	Association of Oil Pipe Lines, Washington, DC	03466	Dallas Seminary Foundation, Dallas, TX	03509
Adult Education New Braunfels ISD, New Braunfels, TX	03271	August Schneiderheinz, San Antonio, TX	03303	Data-Train, Arlington, TX	03402
Adult Occupational Education, Dallas, TX	03453	Automatic Data Processing, San Antonio, TX	03480	Dawson & Murrow, Borger, TX	03339
AGS Management Systems, Inc., King of Prussia, PA	03265	Automotive Warehouse Distributors, Kansas City, MO	03258	Dean Witter Reynolds, Inc., Fort Worth, TX	03533
AGS Management Systems, Inc., King of Prussia, PA	03304	Bailey Vaught Robertson & Company, Dallas, TX	03308	Denson & Company, Abilene, TX	03369
Air Force Audit Agency, Randolph AFB, TX	03289	Baker & Botts, Houston, TX	03529	Developmental Training Services, Pampa, TX	03365
Alamo Title Company, San Antonio, TX	03451	Bankers Trust Company, New York, NY	03404	DFW International Airport, Dallas/Ft. Worth Airport, TX	03283
Alan G. Gregston, San Angelo, TX	03442	Barbara Trainer Thatcher, CPA, Dallas, TX	03345	Dial & Dial, Longview, TX	03384
Alcar Group, Inc., Skokie, IL	03341	Barre & Company Incorporated, Dallas, TX	03229	Direct Marketing Association, Inc., New York, NY	03305
Amarillo Area Estate Planning Council, Amarillo, TX	03385	Bergerac Company, Dallas, TX	03243	Drakeley & Peck, Dallas, TX	03386
American Academy of Actuaries, Washington, DC	03252	Bickerstaff Heath & Smiley, Austin, TX	03440	Duke University, Durham, NC	03473
American Association Equipment Lessors, Arlington, VA	03502	Bryan Independent School District, Bryan, TX	03508	Dun & Bradstreet, Murray Hill, NJ	03426
American Employee Benefit Corp., Austin, TX	03268	Burlington Northern Leadership Center, Arlington, TX	03543	E.F. Haskell & Associates, Inc., Phoenix, AZ	03316
American Institute of Banking, Fort Worth, TX	03514	Byte Management, Inc., Fort Worth, TX	03429	Easley, Endres, Parkhill, & Brackendorff, Houston, TX	03228
American Meat Institute, Washington, DC	03311	C.I.S. Investment Corporation, Houston, TX	03438	Electrospace Systems, Inc., Richardson, TX	03516
American Payroll Association, Dallas, TX	03403	Cage, Neuhoff & Kalkwarf, Seguin, TX	03321	Employees Retirement System of Texas, Austin, TX	03500
American Public Power Association, Washington, DC	03450	California State University, Northridge, Northridge, CA	03425	Enron Gas Pipeline Group, Houston, TX	03256
American Society of CLU & CHFC, Dallas, TX	03457	Calloway, Stinson, & Vise, Houston, TX	03518	Entré Computer Center, Waco, TX	03521
Angeles Securities Corp., Los Angeles, CA	03294	Cannon Stierheim Busutil, Miami, FL	03515	ESOP Association, Washington, DC	03436
Annuity Board SBC, Dallas, TX	03459	Capital Advantage, McKinney, TX	03253	Evelyn Wood Reading Dynamics, Chicago, IL	03380
		Cardinal Meridian, Alief, TX	03449	Executive Women in Texas Government, Austin, TX	03275
		Career Development, Inc., Magnolia, TX	03322	Executrain of Texas, Inc., Dallas, TX	03548
		Career Focus, Dallas, TX	03484	Exxon Corporation, New York, NY	03408
		Carlton Perkins, P.C., Houston, TX	03318	Federal Deposit Insurance Corporation, Arlington, TX	03317
		CCI, Inc., Dallas, TX	03238	Federated Savings and Loan, San Antonio, TX	03476
		Center for Continuing Medical Education, Torrance, CA	03412	Felke Consultants, Houston, TX	03527
		Certified Careers Institute of Texas, San Antonio, TX	03293	Ferrell Companies, Inc., Liberty, MO	03362
		Chemical Bank, New York, NY	03247	Financial Accounting Institute, Tenafly, NJ	03444
		Cherokee Forest Land Owners Association, Jacksonville, TX	03504	Financial Directions, Arlington, TX	03364
		Cheryl A. Ginn, College Station, TX	03302	Financial Managers Society Gulf Coast, Houston, TX	03301
		Christian Ministry Resources, Matthews, NC	03379	Financial Strategies Advisory Corp., Kingwood, TX	03296
		City of Corpus Christi, Corpus Christi, TX	03309	First Affiliated Securities, Houston, TX	03531
		City of Houston, Houston, TX	03447	First National Bank of Shreveport, Shreveport, LA	03361
		Civilian Personnel Office, Fort Sam Houston, TX	03383	Firstword Learning Centers, Dallas, TX	03462
		Commonwealth Resource, Inc., Huntington Beach, CA	03497	FMC Corporation, Houston, TX	03455
		Community MHMR Fiscal Officers Assoc., Stephenville, TX	03411	Fox & Turner, Lawton, OK	03517
		Comp-U-Test, Houston, TX	03538	Friday, Eldredge & Clark, Little Rock, AR	03298
		Compaq Computer Corporation, Houston, TX	03552	G.C. Pickens Company, Houston, TX	03284
		Compliance Publishing Company, Houston, TX	03475	Gary B. Knapp, D.B.A., Houston, TX	03420
		Compro Financial Systems, Inc., Norcross, GA	03356	Gary Quinlan & Associates, Inc., Houston, TX	03334
		Computer Craft, Garland, TX	03395	Gary Thomasson Hall & Marks, Corpus Christi, TX	03373
		Computer Software Solution, Inc., Fort Smith, AR	03472	Garza/Gonzalez & Associates, San Antonio, TX	03537
		Conlon Co., Inc., Houston, TX	03554	General Dynamics—Data Systems Division, Fort Worth, TX	03350
		Cooke County College, Gainesville, TX	03278	General Dynamics—Fort Worth Division, Fort Worth, TX	03530
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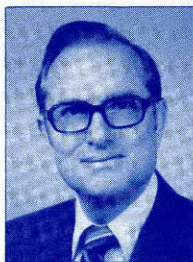
Officers . . .
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currently chairman of the Long-range Planning Committee.

Brannon, a public member of the Board from Flower Mound, was appointed in April, 1985, and has served since that time on the Examination Committee.

Bass, also a past president of TSCPA, is chairman of the Technical Standards Review Committee and serves on the Long-range Planning Committee. He was appointed to the Board in April, 1985.

The Board's officers, with the addition of immediate past chairman James F. Dunn Jr., CPA, as *ex officio* member, comprise the Executive Committee. □



Lairson



Hillier



Brannon



Bass

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