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TEXAS STATE BOARD REPORT

Board Elects Officers

APRIL, 1989 AUSTIN, TEXAS VOL. 33

CPA Certificate No. 50,000 Issued

An historical event took place on March 3, 1989, with the issuance of CPA certificate number 50,000 to Cathy Susan Everett of Clute, Texas. Only two other states, New York and California, have issued as many certificates.

After graduating in 1979 from Brazoswood High School, Everett attended Brazosport College in Lake Jackson, and earned a B.S.



Cathy Susan Everett
Texas CPA No. 50,000

from the University of Houston at Clear Lake City in 1985. She is a staff accountant with the firm of Gratzner, Clem, & Company in Angleton, where she is responsible for tax preparation, audits, and write-up work. Everett says she majored in accounting because "I've just always enjoyed working with numbers." She goes on to say that the profession attracted her because it offers opportunities for growth and for broadening her education. One of the most gratifying aspects of her job is being able to help her clients.

The fact that CPA certificate number 50,000 is held by a woman is representative of the trend in recent years toward an increasing number of females entering what was once an almost exclusively-male profession. The first woman CPA in Texas was Mary E. Welborn, who in 1926 was issued certificate number 219. In 1945, less than 10 women had earned Texas CPA certificates. Approximately 29 percent of all 1989 Texas CPA certificates are held by women, compared to nine percent in 1980. Everett encourages women to enter accounting because she feels it has become a field in which women can compete equally with men. □

Paul W. Hillier Jr., CPA, was elected chairman of the Texas State Board of Public Accountancy at its April meeting, for a term to begin May 1, 1989.

Other officers are Jarman Bass, CPA, vice-chairman, Dwight L. Kinard, CPA, secretary, and Rowland D. Pattillo, CPA, treasurer.

Appointed to the Board in 1987, Hillier has been serving the past year as vice-chairman, as well as chairman of both the Long-range Planning Committee and the *ad hoc* Committee on Coordination of Sunset Legislation. In addition, he has been a member of the Report Review Committee, the Committee on Technical Standards Review, and the Committee on Relations with NASBA. He is on the NASBA Board of Directors.

Hillier is an audit partner with Price Waterhouse in Dallas. He is a graduate of the University of Pittsburgh and is a past president of the Texas Society of CPAs (TSCPA).

Bass, of Dallas, was appointed to the Board in 1985, and has been its treasurer for the past three years. He has served as chairman of the Committee on Technical Standards Review and has been a

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Swearing-in Ceremony Site Moved

The Board's spring swearing-in ceremony for new CPAs will be held for the first time in Austin's Palmer Municipal Auditorium and will be an afternoon ceremony.

The ceremony is scheduled for 2 p.m., May 20, 1989, and will feature Charles T. Zlatkovich, Ph.D., CPA, as the keynote speaker. Dr. Zlatkovich served three times as chairman of the University of Texas at Austin Department of Accounting and is currently the C. Aubrey Smith Professor, Emeritus. He is past president of the Texas

Society of CPAs and of the American Accounting Association. In addition, Dr. Zlatkovich was active in the American Institute of CPAs where he served on the Board of Directors, as a member of Council, on several committees, and as both an employee and a consultant. He has co-authored several textbooks.

Also on the program will be the recognition of those new CPAs who passed the Uniform CPA Examination at the initial sitting and who earned the ten highest cumulative scores.

The top-scoring candidate is Shuk-Yi Jenny Lo, financial analyst with NCNB in Dallas. Others are Patricia Manno, staff accountant with Price Waterhouse's Dallas office; Mary Anthony McNulty, attorney with the law firm of Thompson and Knight in Dallas; Patrick Wai-Man Yip, tax accoun-

tant with Price Waterhouse in San Francisco, California; Robert Henry Bollinger of the State Auditor's office in Austin; Melissa Ruth Gustafsson, tax accountant with Arthur Andersen's Dallas office; Linda Kay Norelli of Austin; Carl Allen Texter Jr., financial analyst with AMOCO in Chicago, Illinois; Sonda Holland Trammel, accountant with Tenneco Gas Pipeline in Houston; and Fred Bitterman Voght, tax consultant with Ernst & Whinney in Austin.

The Board requests that employers encourage the new licensees in their firms to attend the ceremony, as it has traditionally been an inspirational and worthwhile event launching their careers.

The Texas Society of CPAs will host a reception for the new CPAs and their guests following the ceremony. □

Junk Mail

The Board has become aware that some material mailed from the Board office to licensees and examination candidates may not be given the proper attention by the recipients. Recipients giving it a cursory glance have commented that it's "just more junk mail" or "another silly form" which is not important to read.

The Board is obligated to inform licensees of changes in *The Act, The Rules, and Board policies*; licensees and exam candidates are held accountable for their actions as they relate to these laws and rules. Licensees and exam candidates are expected to become aware of this information and to comply with it. Failure to do so may result in the filing of complaints against the licensees. Forms and brochures sent by the Board should be reviewed carefully, as they contain information which is binding to specific rules and actions. An improperly completed form will cause its processing to be delayed. □

*Officers
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member of the Long-range Planning Committee. His professional career includes employment with Arthur Andersen, the Trammel Crow Company, and Coca-Cola, from which he is retired. He is a Baylor University alumnus and a past president of the TSCPA.

Also a graduate of Baylor University, Kinard is a retired officer and stockholder of Davis, Kinard & Co., P.C., and is currently affiliated with Glen Oil Co. in Abilene. Since his appointment to the Board in 1985, he has served as a member and as chairman of the Examina-

tion Committee. He has been on the TSCPA Board of Directors, and has been active in other Society leadership roles.

Since his 1985 Board appointment, Pattillo has been a member of both the Constructive Enforcement and the Behavioral Enforcement Committees, serving as the latter committee's chairman for the past two years. He is a graduate of the University of Texas at Austin and is a retired partner of Pattillo, Brown & Hill, CPAs, in Waco; he is currently affiliated with L.G. Edwards & Sons, Inc. Like fellow officers Hillier and Bass, he is a past president of the TSCPA. □

HUD OFFERS AUDIT BOOKLET

The U.S. Department of Housing and Urban Development (HUD) has recently issued a nine-page booklet entitled "Information for Independent Auditors" intended for use in conducting HUD audits of non-federal entities. This booklet may be ordered by calling (202) 426-6493 or writing:

U.S. Dept. of Housing and Urban Development
Office of the Inspector General
Director, Fraud Control Division
451 Seventh St., SW, Room 8254
Washington, DC 20410-4500 □

ENFORCEMENT ACTIONS

DISCIPLINARY ACTIONS

Complaint No.: 88-06-30L

Respondent: Ronald Andrew Billman

Date of Board Ratification of Proposed

Consent Order: 1/27/89

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to Board ratification of a proposed consent order, the respondent was issued a reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules of Professional Conduct (The Rules)* in that he failed to comply with generally accepted auditing standards and Texas Education Agency guidelines in conducting an audit of a school district.

Complaint No.: 86-12-03L

Respondent: Jack W. Callahan Jr.

Date of Board Ratification of Proposal for

Decision: 10/21/88

Disposition: Following a public hearing before a panel of Board members and pursuant to Board ratification of a proposal for decision, the respondent's license and certificate were revoked based upon his violations of Sections 501.21 (Competence), 501.32 (Records), and 501.48 (Responses) of *The Rules* in that he failed to complete engagements to prepare tax returns for several years and that he failed to respond to Board communications in four (4) instances.

Complaint No.: 88-06-35L

Respondent: Jack Coats

Date of Board Ratification of Agreed Consent

Order: 1/27/89

Disposition: Pursuant to Board ratification of an agreed consent order, the respondent was issued a reprimand based upon a violation of Sections 501.41 (Discreditable Acts) of *The Rules* and Sections 21(b) (2), (4), (5), and (6) of *The Public Accountancy Act of 1979, as amended (The Act)*, in that he willfully and knowingly failed to make income tax returns.

Complaint No.: 85-09-20L

Respondent: Miguel Angel Gamino

Date of Board Ratification of Proposal for

Decision: 1/27/89

Disposition: Following a public hearing

before a panel of Board members, and pursuant to Board ratification of a proposal for decision, the respondent's certificate and license were revoked based upon findings that he embezzled funds from his employer in violation of Section 501.41 (Discreditable Acts) of *The Rules* and Sections 21(b) (2), (4), and (10) of *The Act*.

Complaint No.: 86-12-06L

Complaint No.: 86-12-08L

Complaint No.: 87-01-12L

Complaint No.: 87-07-57L

Complaint No.: 87-07-63L

Respondent: James O. Hayes II

Date of Board Ratification of Proposal for

Decision: 1/27/89

Disposition: Following a public hearing before a hearings officer, and pursuant to Board ratification of a proposal for decision, the respondent's certificate and license were suspended for four (4) years based upon violations of Sections 21(b) (4), (5), and (6) of *The Act* and Sections 501.41 (Discreditable Acts), 501.21 (Competence), and 501.23 (Accounting Principles) of *The Rules*, in that he failed to file fiduciary income tax returns, failed to submit financial reports and an accounting to his clients, failed to comply with generally accepted auditing standards and generally accepted accounting principles, and his conviction for conspiracy to defraud the United States in preparing false income tax returns.

Complaint No.: 85-09-25L

Respondent: Carl McMahan

Date of Board Ratification of Proposal for

Decision: 10/21/88

Disposition: Following a public hearing before a panel of Board members, and pursuant to Board ratification of a proposal for decision, the respondent's license was suspended for thirty (30) days based upon his violation of Section 501.48 (Responses) of *The Rules* in that he failed to respond to Board communications.

Complaint No.: 83-08-04L

Complaint No.: 84-07-08L

Respondent: Charles August Olson

Date of Board Ratification of Proposal for

Decision: 10/21/88

Disposition: Following a public hearing

before a panel of Board members and pursuant to Board ratification of a proposal for decision, the respondent's license and certificate were revoked based upon his violations of Sections 501.41 (Discreditable Acts), 501.48 (Responses), and 501.32 (Records) of *The Rules* and Sections 21(b) (4) and 21(b) (10) of *The Act*, in that he induced a client to invest in companies in which he served as a director and as a major stockholder, failed to return client records, knowingly issued a check with insufficient funds, and failed to respond to Board communications.

Complaint No.: 87-04-28L

Respondent: Richard Massey

Date of Board Ratification of Proposal for

Decision: 11/18/88

Disposition: Following a public hearing before a panel of Board members and pursuant to Board ratification of a proposal for decision, the respondent was issued a reprimand based on his violation of Section 501.41 (Discreditable Acts) of *The Rules* in that he failed to timely forward a check to the IRS and represented that he possessed a release from the IRS.

Complaint No.: 88-09-07L

Respondent: Harold Page

Date of Board Ratification of Proposed

Consent Order: 2/24/89

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to ratification of a proposed consent order, the respondent was issued a reprimand and agreed to refrain from all further attest work based upon his violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, in that he prepared an audit report and related financial statements containing deviations from generally accepted auditing standards.

Complaint No.: 87-10-03L

Complaint No.: 87-10-04N

Respondent: Robert Lawrence Vickery

Date of Board Ratification of Proposal for

Decision: 1/27/89

Disposition: Following a public hearing before a hearings officer and pursuant to Board ratification of a proposal for decision, the respondent's certificate and license were revoked based upon his violations of Sections 8(a) and (e) of *The Act*, in that he continued to hold out to

practice public accounting during a previously-issued five-year suspension.

Complaint No.: 88-03-05L

Respondent: Marvin Ray Welch

Date of Board Ratification of Proposed Decision: 11/18/88

Disposition: Following a public hearing before a panel of Board members and Board ratification of a proposal for decision, the respondent was issued a reprimand based upon his violations of Sections 501.21 (Competence) and 501.48 (Responses) of *The Rules* and Sections 8(a) and (e) of *The Act*, in that he failed to complete an engagement to prepare an amended income tax return, failed to respond to Board communications, and held out as a CPA after his license was cancelled for non-payment of fees.

Complaint No.: 87-03-06L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 10/21/88

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand, conditional upon his making a copy of his offer to the complainant available to the Board (regarding his attempt to abate IRS penalties). The private reprimand was based upon his violation of Section 501.21 (Competence) of *The Rules*, in that he failed to timely complete an engagement.

Complaint No.: 87-03-11L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 10-21-88

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to Board ratification on a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, in that he prepared financial statements which were not in compliance with generally accepted accounting principles and generally accepted auditing standards. According to the terms of the Board order, the respondent is required to abstain from all attest work with regard to review of financial statements and audit of financial statements, and further, to continue compilations

only upon completion of eight (8) hours of continuing education in SAARS 1 or 2.

Complaint No.: 88-06-02L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 10/21/88

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, in that he produced a substandard audit of a school district. According to the terms of the Board order, the respondent is required to complete sixteen (16) hours of continuing education in auditing prior to undertaking attest work.

Complaint No.: 87-12-17L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 10/21/88

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.48 (Responses) and 501.21 (Competence) of *The Rules*, in that he failed to complete an engagement in a timely and competent manner and to respond to Board communications.

Complaint No.: 86-07-07L

Complaint No.: 86-07-08L

Respondent: Unnamed

Date of Board Ratification of Agreed Consent Orders: 10/21/88

Disposition: Based upon violations of Sections 501.21 (Competence) and 501.23 (Accounting Principles) of *The Rules* and pursuant to Board ratification of agreed consent orders, the respondents were issued private reprimands and were required to complete eight (8) hours of continuing education in practice management within one (1) year of ratification of the Board order. The reprimand was based on the respondents' error on a tax return.

Complaint No.: 88-04-18L

Complaint No.: 88-04-19L

Respondent: Unnamed

Date of Board Ratification of Agreed Consent Orders: 10/21/88

Disposition: Pursuant to Board ratification of agreed consent orders, the respondents were issued private reprimands based upon a violation of Section 501.32 (Records) of *The Rules* in that they had placed too many conditions upon returning client records and that they used the records to force a confrontation.

Complaint No.: 84-09-13L

Respondent: Unnamed

Date of Board Ratification of Proposed Decision: 11/18/88

Disposition: Following a public hearing before a hearings officer and pursuant to Board ratification of a proposal for decision, the respondent was issued a private reprimand based upon her violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, in that financial statements prepared by her failed to meet generally accepted accounting principles and AICPA standards.

Complaint No.: 88-04-14L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 11/18/88

Disposition: Following an informal conference before the Technical Standards Review Committee and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.21 (Competence), 501.22 (Auditing Standards), and 501.24 (Other Professional Standards) of *The Rules*, in that he performed an audit which failed to comply with U.S. Department of Education guidelines and generally accepted auditing standards. According to the terms of the order, the respondent must refrain from further engagements requiring performance of the attest function.

Complaint No.: 88-03-09L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 11/18/88

Disposition: Following an informal conference before the Technical Standards Review Committee and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand based on violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules* in that the working papers of a school district audit failed to comply with

generally accepted auditing standards. The terms of the order require the respondent to hire a partner-level practitioner to review his two remaining audits and working papers and to submit a copy of the reviewer's letter to the Board. In addition, the committee recommended that the respondent join a practice management group of the Texas Society of CPAs.

Complaint No.: 88-03-08L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 11/18/88

Disposition: Following an informal conference before the Technical Standards Review Committee and Board ratification of a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, in that the working papers of a school district audit failed to support representations made in the audit report. According to the terms of the Board order, the respondent agreed to submit his working papers and reports on school district audits to a partner-level practitioner and to submit a copy of the reviewer's findings to the Board. In addition, the committee recommended that the respondent join a practice management group of the Texas Society of CPAs.

Complaint No.: 88-06-03L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 11/18/88

Disposition: Following an informal conference before the Technical Standards Review Committee and Board ratification of a proposed consent order, the respon-

dent was issued a private reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules* in that he issued a substandard audit report and his working papers were deficient.

Complaint No.: 88-06-02L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 11/18/88

Disposition: Following an informal conference before the Technical Standards Review Committee and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, in that the firm issued a substandard audit report and the working papers were deficient. According to the terms of the Board order, the firm must undergo a peer review within six (6) months of ratification of the order.

Complaint No.: 84-08-50L

Complaint No.: 84-02-12L

Respondent: Unnamed

Date of Board Ratification of Agreed Consent Order: 11/18/88

Disposition: Pursuant to Board ratification of an agreed consent order based upon violations of Sections 501.41 (Discreditable Acts) and 501.44 (Soliciting) of *The Rules*, the respondent was issued a private reprimand, in that he improperly solicited clients and distributed false information regarding a former partner.

Complaint No.: 84-08-51L

Complaint No.: 84-02-11L

Respondent: Unnamed

Date of Board Ratification of Agreed Consent Order: 11/18/88

Disposition: Pursuant to Board ratification of an agreed consent order based upon violations of Section 501.41 (Discreditable Acts) of *The Rules*, the respondent was issued a private reprimand in that he distributed false information regarding a former partner.

Complaint No.: 86-01-10L

Complaint No.: 86-01-11L

Respondent: Unnamed

Date of Board Ratification of Agreed Consent Order: 1/27/89

Disposition: Pursuant to Board ratification of an agreed consent order based

upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*, the respondent was issued a private reprimand for failure to complete an audit engagement in accordance with industry standards. In addition, the respondent's firm was barred from further audit engagements until successful completion of an accepted peer review.

Complaint No.: 87-10-26L

Respondent: Unnamed

Date of Board Ratification of Proposed Consent Order: 1/27/89

Disposition: Following an informal conference before the Committee on Technical Standards Review and pursuant to Board ratification of a proposed consent order, the respondent was issued a private reprimand based upon violations of Sections 501.21 (Competence) and 501.22 (Auditing Standards) of *The Rules*. In addition, the respondent was required to undergo a peer review on all attest engagements for failure to conduct a school district audit according to generally accepted auditing standards. In order to forgo the peer review requirement, the respondent agreed in an amended order to forgo all further review and audit engagements and also to forgo future compilation engagements until completion of sixteen (16) hours of continuing education.

CONTINUING EDUCATION ACTIONS

Date of Board Ratification of Agreed Consent Orders: 10/21/88

Disposition: Following a hearing before a hearings officer and pursuant to Board ratification of proposals for decision, the following respondents' certificates and licenses were suspended for five (5) years or until the respondents are in compliance with the Board's continuing education requirements.

Name	Complaint No.
Balagopal, Krishnaswami	88-06-00001
Granado, Elsie N.	88-06-00008
Hanratty, John J.	88-02-00145
Poulous, Thomas M.	88-06-00019
Shaw, Karl Dennis	88-06-00022
Steinberg, Cathy Lee K.	88-06-00023

ENFORCEMENT ACTIVITY

October 21, 1988 - March 10, 1989

	Rules	Act	Total
Active files 10/21/88	277	976	1253

Files opened during period	57	562	619
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Files closed during period	169	1337	1506
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ACTIVE FILES MARCH 10, 1989	165	201	366
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Continuing Education Sponsors

Following is a list of new active continuing education sponsors who have registered since the last issue of the *Texas State Board Report*. THIS IS NOT A COMPLETE LIST. A complete list of active sponsors is available for a fee from the Board office.

Licensees are encouraged 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 the number of credit hours earned and the course number. This information should be retained by licensees for five (5) years.

Courses from unregistered sponsors may be accepted; however, the courses must be reviewed by the Licensee Education Committee, ratified by the full Board, with the burden of proof regarding adherence to Board standards falling upon the licensee.

Accelerated Learning Center, Etc., Lake Oswego, OR	03886	Association of Legal Administrators, Vernon Hills, IL	03996	FIC, Inc., Panama City, FL	03841
ACS Group, Inc., Dallas, TX	03896	Becker CPA Review Course, Encino, CA	03868	Financial Planning, Inc., Abilene, TX	03940
Adventures in Living Foundation, Bellaire, TX	03977	Benton, Duroy & Ivey, P.C., Houston, TX	03960	Florey & Co., P.C., Odessa, TX	03860
Affiliated Computer Systems, Inc., Dallas, TX	03905	Bradley, Kurt S., CPA, Houston, TX	03983	Florida International University, Miami, FL	03964
Alan Hefty & Company, P.C., Beaumont, TX	03815	Business Computer Support, Austin, TX	03877	Frazier, Griffin & Co., Fort Worth, TX	03822
Alcon Laboratories, Inc., Fort Worth, TX	03894	Business Support Center, El Paso, TX	03812	Gary, Bowers & Company, Lubbock, TX	03928
Alexander & Alexander, Dallas, TX	03930	Business Systems Group, Inc., Houston, TX	03863	Georgetown Univ., Con. Legal Education, Washington, DC	03950
Alltech Services, Houston, TX	03910	Cambridge Academy of Transport, Cambridge, England	03888	Gilliam, Brewer & Company, P.C., Dallas, TX	03916
Analect Documentation & Training, Austin, TX	03998	Campbell Taggart, Inc., Dallas, TX	03875	Green Mountain College, Poultney, VT	03993
Andersen, Compton & Ross, P.C., Houston, TX	03836	Capital Plan, Inc., Dallas, TX	03938	Griffing & Company, P.C., Houston, TX	03963
Area Financial Services Group, Inc., San Angelo, TX	03948	Caswell-Schultz, Inc., Dallas, TX	03995	Hagy & Associates, Austin, TX	03904
Arthur Andersen & Co., Portland, OR	03897	Center for Continuing Education, Austin, TX	03957	Hales Bradford & Allen, Brownsville, TX	03917
Arthur Andersen & Co., Boston, MA	03934	Center for Professional Education, Inc., Philadelphia, PA	03824	Halliburton Geophysical Services, Dallas, TX	03864
Assoc. for Prof. Executive Ed., Inc., Philadelphia, PA	03879	CES Training Corporation, Paramus, NJ	03900	Hammerbeck & Hooten, P.C., CPAs, Perryton, TX	03966
Association of Government Accountants, Alexandria, VA	03887	Cheatham Brady & Lafferty Dallas, P.C., Dallas, TX	03830	Hannis T. Bourgeois & Company, Baton Rouge, LA	03931
Association of Government Accountants, Fort Worth, TX	03929	Chilton Corporation, Dallas, TX	03893	Harb, Goldstine & Associates, P.C., Knoxville, TX	03991
		City of Garland, Garland, TX	03987	Health Insurance Assn. of America, Washington, DC	03968
		Cobra Compliance Systems, Inc., Coldwater, MI	03982	Healthcare Management Systems, Inc., Nashville, TN	03899
		Coda, Inc., Manchester, NH	03999	Hidalgo, Banfill, Zlotnik & Kermali, P.C., Houston, TX	03885
		Communico, Ltd., Greenwich, CT	03901	Hopkins, Vettes and Company, P.C., Houston, TX	03941
		Computer Communications, Houston, TX	03970	Houston Area Tax Res. User's Group, Inc., Houston, TX	03949
		Computer Tutor, El Paso, TX	03845	Houston Entrepreneurs' Forum, Houston, TX	03976
		Conby Maloney & Company, Inc., Framingham, MA	03971	Hurst Muchison Investment Bankers, Houston, TX	03855
		Coopers & Lybrand, Boston, MA	03895	Huselton & Morgan, Richardson, TX	03909
		Couch Creative Communications, San Antonio, TX	03922	Illinois State Board of Education, Springfield, IL	03924
		CPA Club of Dallas/North Dallas, Dallas, TX	03984	Independent Preparer Services, Inc., Glendale, CA	03881
		Crossroads Toastmasters 6505-25, Plano, TX	03902	Institute for Aerobics Research, Dallas, TX	03838
		Cummins, Taylor & Barber, P.C., CPA, Andrews, TX	03967	Institute for Prof. & Exec. Development, Washington, DC	03839
		Currentech, Plymouth, MN	03942	Institute of Internal Auditors, San Antonio, TX	03915
		Dallas Financial Resources, Dallas, TX	03878	International Aims Corporation, Humble, TX	03848
		Dean Witter Reynolds, Inc., Dallas, TX	03923	International Service Center, Inc., Naples, FL	03847
		Defence Contract Audit Agency, Houston, TX	03874	Investment Mgmt. Consultants Assn., SW, Houston, TX	03945
		Deidre A. Wells, CPA, Arlington, TX	03952	Isett and Williams, Lubbock, TX	03865
		Del Mar College, Corpus Christi, TX	03867	James R. Urquhart III, Irvine, CA	03856
		Delong & Co., CPAs, Holland, MI	03937	John H. Golden and Associates, Carrollton, TX	04003
		Dove, Miller & Company, Corpus Christi, TX	03831	Johnson & Johnson Quality Institute, Piscataway, NJ	03880
		DSC Communications Corporation, Plano, TX	03826	Kaufman, Kalman, P.C., Houston, TX	03907
		Dyna Software and Consulting, Inc., Clearwater, FL	03883	King Burns & Company, P.C., Dallas, TX	03990
		Eastern New Mexico Univ.—Clovis, Clovis, NM	03814	Kirk, Manney & Co., Midland, TX	03828
		EDS Data Information Services, Irving, TX	03911	Larry N. Green, M. Ed., San Antonio, TX	03835
		Ernst & Whinney, Austin, TX	03871	Lawrence, Littlefield, Jacob & Ferris, Lubbock, TX	04000
		Essex Community College, Baltimore, MD	04001	LEC Qualified Plan Services, Inc., Dallas, TX	03873
		Executive Management Technology, Houston, TX	03975	Life Institute/Memorial Care System, Houston, TX	03988
		Family Practice Faculty Development Cntr., Waco, TX	03978		
		FCA Corp., Houston, TX	03837		
		Federal Deposit Insurance Corporation, Dallas, TX	03962		

Linc, Inc., Nashville, TN	03876	Quest Seminars International, Inc., Reno, NV	03961	Total Tax, Inc., Dallas, TX	03853
Marketing Educational Services, Troy, MI	03898	R.C. Reed & Company, P.C., San Marcos, TX	03954	Tschirhart & Oroian, San Antonio, TX	03921
Marsh & McLennan, Houston, TX	03997	Ralph & Ralph, Houston, TX	03854	Union Carbide Corporation, Danbury, CT	03851
Mead Data Central, Dallas, TX	03840	Ralston Purina Company, St. Louis, MO	03932	United Gas Pipeline Company, Houston, TX	03914
Memorial Hall School, Houston, TX	03955	Ramsey-Sellers Associates, Inc., Houston, TX	03892	United Gas Pipeline Company, Houston, TX	03918
Mendelovitz, Althemus, Urban Company, Baytown, TX	03869	Ratliff Spurgeon Snider & Company, Fort Worth, TX	03908	Univ. of Alabama, Tuscaloosa, AL	03969
Mendez, Koch & Doherty, P.C., San Antonio, TX	03858	R.J. Gallagher and Associates, Inc., Pittsburgh, PA	03889	Univ. of Washington, Seattle, WA	03829
Merrill Lynch, Pierce Fenner & Smith, Inc., Sugar Land, TX	03821	Rodriguez, Raymond A., San Antonio, TX	04004	Univ. of Arizona Racetrack Ind. Prog., Tucson, AZ	03925
Michael G. Dewey, San Antonio, TX	03820	Romar Consulting Associates, Inc., Houston, TX	03906	U.S. Dept. of Health & Human Services, Washington, DC	03973
Milford Bryant Hinnant, Houston, TX	03951	Ross Systems, Palo Alto, CA	03947	Valencia Community College, Orlando, FL	03816
Mony Financial Services, Austin, TX	03843	Rotan Mosle, Houston, TX	03959	Warren, Beakley, Garrett & Assoc., P.C., Lubbock, TX	03939
Nat'l Corporate Cash Management Assn., Newtown, CT	03891	Rotan Mosle, Inc., Subsidiary Paine Webber, Houston, TX	03861	Warren, Gorham & Lamont, Inc., New York, NY	03852
National Council Boy Scouts of America, Irving, TX	03980	San Antonio Society of Women CPAs, San Antonio, TX	03866	Washington School of Law, Salt Lake, UT	03849
New Mexico Society of Public Accountants, Albuquerque, NM	03862	Sharon Goldston, C.F.P., Lubbock, TX	03813	Weaver & Associates, Houston, TX	03974
Oklahoma Library Association Godort, Oklahoma City, OK	03956	Shearson Lehman Hutton, San Antonio, TX	03884	Weils, Lightfoot, Noel & Co., San Antonio, TX	03872
Paine Webber Incorporated, New York, NY	03823	Shearson, Lehman, Hutton, Muskogee, OK	03850	West and Company, Inc., Austin, TX	03946
Peat, Marwick, Main & Co., Montvale, NJ	03913	Shouse & Company, Midland, TX	03912	Western Atlas International, Inc., Houston, TX	03943
Penncomp, Houston, TX	03833	Smith Barney, Inc., Dallas, TX	03844	William Howard Taft University, Fountain Valley, CA	03958
Pentabs, a Division of Corbel & Co., Santa Barbara, CA	03936	Society of Real Estate Appraisers, Chicago, IL	03882	William Zeigler & Son, Inc., Round Lake, IL	03825
Pharmaceutical Manufacturers Assn., Washington, DC	03992	Software Training Services, Inc., Austin, TX	03985		□
Planning Concepts, Houston, TX	03870	Soltex Polymer Corporation, Houston, TX	03842		
Powell, Shelia J., Austin, TX	03981	Southwestern Bell Mobile Systems, Inc., Dallas, TX	03827		
Power of Persuasion, Hunt, TX	03935	St. Mary's University, San Antonio, TX	03979		
Prentice Hall College, Engelwood Cliffs, NJ	04002	Strategic Financial Group, Inc., Grand Prairie, TX	03846		
Prentiss Properties Limited, Inc., Dallas, TX	03994	Stromberg-Carlson Corporation, Lake Mary, FL	03933		
Prime Learning International, Alpine, UT	03986	Surgent, John M., CPA, Wayne, PA	03989		
Priority Management, Georgetown, TX	03903	Sysgen, Inc., Research Tri Park, NC	03832		
Professional Investment Counsel, Inc., El Paso, TX	03944	Tarrant Appraisal District, Fort Worth, TX	03972		
Proler International Corporation, Houston, TX	03890	Tax Collection Consultants, Inc., Irving, TX	03920		
Proteach, Houston, TX	03834	Taxx, Inc., San Antonio, TX	03857		
Prudential-Bache Securities, Houston, TX	03859	Texas Rehabilitation Commission, Austin, TX	03953		
Prudential-Bache Securities, Inc., Corpus Christi, TX	03965	Todd S. Healy, Corpus Christi, TX	03919		

Enforcement
continued from page 5

Respondents: Unnamed
Date of Board Ratification of Proposal for Decision: 10/21/88

Disposition: Following a hearing before a hearings officer and pursuant to Board ratification of proposals for decision, the respondents in the below-listed complaints were issued private reprimands based upon failure to comply with the Board's continuing education requirements.

Complaint No.	Complaint No.
88-06-00002	88-06-00009
88-06-00005	88-06-00013
88-06-00007	88-06-00026

LATE PAY ACTIONS

The Board at its October and November, 1988, meetings ratified a total of 411 agreed consent orders in which the respondents received letters of admonishment and were ordered to pay \$100 in administrative costs for practicing public accounting during that part of 1988 for which they were unlicensed.

Following hearings before a hearings officer, the Board at its October and November, 1988, meetings also ratified the issuance of private reprimands to a total of 70 individuals and firms for violations of Section 8 of *The Act* in that they practiced public accounting for that part of 1988 that their licenses were delinquent. □

FUTURE MEETINGS TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

May 19-20, 1989
June 22-23, 1989*
July 27-28, 1989
September 21-22, 1989
November 10-11, 1989

COMMITTEE MEETINGS

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

CPA SWEARING-IN CEREMONIES

May 20, 1989
2 p.m.
Palmer Municipal
Auditorium
Austin

November 11, 1989
10 a.m.
Erwin Special Events Center
Austin

*Tentative □

CE Reporting Period to Change in 1992

Substantive Rule 523.61 has been amended to change the mandatory continuing education reporting period from a common reporting period for all licensees to one based on each licensee's birth month, beginning in 1992.

The reporting period is defined in the rule as "...the twelve months beginning with the month of the licensee's birth." This change was adopted to distribute the demand for continuing education courses throughout the year. The present system resulted in too much demand for courses during July and August.

At the February, 1989, meeting, the Board's Licensee Education Committee recommended an extensive publicity campaign during the transition period in order to acquaint licensees and firms with the amended rule. The Board, the Texas Society of CPAs, and other sponsors will be distributing information on the new system in the near future. Each licensee can expect information on his/her specific requirements based upon the Board's records.

The 1992 reporting periods are shown in the following table:

1992 LICENSE YEAR

Birth Month	Reporting Period
February	February 1990 through January 1991
March	March 1990 through February 1991
April	April 1990 through March 1991
May	May 1990 through April 1991
June	June 1990 through May 1991
July	July 1990 through June 1991
August	August 1990 through July 1991
September	September 1990 through August 1991
October	October 1990 through September 1991
November	November 1990 through October 1991
December	December 1990 through November 1991
January	January 1991 through December 1991 <input type="checkbox"/>

TEXAS STATE BOARD REPORT

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