

# TEXAS STATE BOARD REPORT

**SPECIAL  
CPE  
EDITION**

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**NON-CIRCULATING**

## RULES GOVERNING CPE

*Following are the Board's rules governing its continuing professional education program. Please retain this copy for reference.*

### I. CONTINUING PROFESSIONAL EDUCATION

#### Section 523.1. Formal Continuing Professional Education.

(a) To help insure that practitioners receive quality continuing education, appropriate standards are needed. With appropriate standards, programs are less likely to vary in quality of development, presentation, and measurement in reporting of credits. Moreover, the large number of programs available throughout the United States, the varying backgrounds of credentials of sponsoring organizations, and the mobility of participants in these programs, create measuring and reporting problems that suggest the need for nationally uniform standards. If a group program complies with the standards in this statement, it becomes a formal group program.

(b) A self-study program is an educational process designed to permit a participant to learn a given subject without major interaction with an instructor. For a self-study program to be formal:

(1) the sponsor must provide a certificate based upon evidence of satisfactory completion, such as a completed workbook or examination; and

(2) it must comply with the standards in this statement.

(c) Sponsors are the organizations responsible for presenting programs and are not necessarily program developers; however, it is the sponsor's responsibility to see that their programs comply with all the standards in this statement.

#### Section 523.2. Standards for CPE Program Development.

(a) The fundamental purpose of continuing education is to increase the licensee's professional competence. A professional person is one characterized as conforming to the technical and ethical standards of his or her profession. This characterization reflects the expectation that a person holding out to perform services of a professional quality needs to be knowledgeable within a broad range of

related skills. This concept of professional competence needs to be broadly interpreted.

(b) Courses which are considered by the board as increasing the licensee's professional competence include:

(1) technical courses in areas such as accounting, audit, tax, management advisory services, and other technical areas of benefit to a licensee and a licensee's employer(s); and

(2) nontechnical courses such as communications, ethics, behavioral science, and practice management which are of benefit to a licensee or a licensee's employer(s). Refer to Section 523.30 of this title (relating to *Limitation for Nontechnical Courses*).

#### Section 523.3. Program Objectives.

The stated program objectives should specify the level of the knowledge the participant should have attained or the level of competency he should be able to demonstrate upon completing the program. Program developers should clearly disclose that level of knowledge or skill, or both, which is expected to be imparted under a particular program. Such levels may be expressed in a variety of ways, all of which should be informative to potential participants. As an illustration, a program may be described as having the objective of imparting technical knowledge at such levels as basic, intermediate, advanced, or overview, which might be defined as follows:

(1) A basic level program teaches fundamental principles or skills to participants having no prior exposure to the subject area.

(2) An intermediate level program builds on a basic level program in order to relate fundamental principles or skills to practical situations and extend them to a broader range of applications.

(3) An advanced level program teaches participants to deal with complex situations.

(4) An overview program enables participants to develop a perspective as to how a subject area relates to the broader aspects of accounting or brings participants up to date on new developments in the subject area.

#### Section 523.4. Education and Experience Prerequisites.

All programs should clearly identify what prerequisites are necessary for enrollment. If no prerequisite is neces-

sary, a statement to this effect should be made. Prerequisites should be specified in precise language so potential participants can readily ascertain whether they qualify for the program or whether the program is above or below their level of knowledge or skill.

**Section 523.5. Program Developers.**

Programs should be developed by individual(s) qualified in the subject matter and in instructional design. This standard is not intended to require that any individual program developer be both technically competent and competent in instructional design. Its purpose is to ensure that both types of competency are represented in a program's development, whether one or more persons are involved in that development. Mastery of the technical knowledge or skill in instructional design is a teaching plan that considers the organization and interaction of the materials as well as the method of presentation, such as lecture, seminar, workshop, or programmed instruction.

**Section 523.6. Program Content.**

The program developer must review the course materials periodically to assure that they are accurate and consistent with currently accepted standards relating to the program's subject matter. Between these reviews, errata sheets should be issued where appropriate and obsolete materials should be deleted. However, between the time a new pronouncement is issued and the issuance of errata sheets or removal of obsolete materials, the instructor is responsible for informing participants of changes. If, for example, a new accounting standard is issued, a program will not be considered current unless the ramifications of the new standard have been incorporated into the materials or the instructor appropriately informs the participants of the new standard.

**II. CONTINUING PROFESSIONAL EDUCATION STANDARDS**

**Section 523.7. Program Review.**

Programs should be reviewed by a qualified person(s) other than the preparer(s) to ensure compliance with the provisions of these sections. In order to ensure that programs meet the standards for program development, they should be reviewed by one or more individuals in the subject area and in instructional design, but both aspects of a program should be reviewed. However, it may be impractical to review certain programs, such as a short lecture given only once. In these cases, more reliance must be placed on the competence of the presenter.

**Section 523.21. Program Presentation Standards.**

Participants should be informed in advance of objectives, prerequisites, experience level, content, advance preparation, teaching method(s), and recommended credit hours. In order for potential participants to most effectively plan their continuing education, the salient features of any program should be disclosed through brochures or other announcements.

**Section 523.22. Instructors.**

Instructors should be qualified both with respect to program content and teaching methods used. The instructor is a key ingredient in the learning process in any group

program; therefore, it is imperative that sponsors exercise great care in selecting qualified instructors for all group programs. A qualified instructor is one who is capable, through background, training, education, and/or experience, of providing an environment conducive to learning. Sponsors should evaluate the performance of instructors at the conclusion of each program to determine their suitability for continuing to serve as instructors.

**Section 523.23. Program Sponsors.**

(a) So that participants can expect programs to increase their professional competence, sponsors should encourage only those who have the appropriate education and/or experience to participate. The term "education and/or experience" in the standard also implies that participants will be expected to complete any advance preparation. An essential step in encouraging advance preparation is timely distribution of program materials. Although implementing this standard may be difficult, sponsors should make a significant effort to comply with the spirit of the standard by encouraging:

- (1) enrollment only by eligible participants;
- (2) timely distribution of materials; and
- (3) completion of any advance preparation.

(b) Sponsors should monitor group programs in order to accurately assign the appropriate number of credit hours for participants who arrive late or leave before a program is completed.

**Section 523.24. Learning Environment.**

The number of participants and physical facilities should be consistent with the teaching method (methods) specified. The learning environment is affected by the number of participants and by the quality of the physical facilities. Sponsors have an obligation to pay serious attention to these two factors. The maximum number of participants for a case-oriented discussion program, for example, should be considerably less than for a lecture program. The seating arrangement is also very important. For a discussion presentation, learning is enhanced if seating is arranged so that participants can easily see and converse with each other. If small group sessions are an integral part of the program format, appropriate facilities should be available to encourage communications within a small group. In effect, class size, quality of facilities, and seating arrangements are integral and important aspects of the educational environment and should be carefully controlled.

**Section 523.25. Evaluation.**

(a) All programs should include some means for evaluating quality by both participants and instructors to determine whether:

- (1) objectives have been met;
- (2) prerequisites were necessary or desirable;
- (3) facilities were satisfactory;
- (4) the instructor was effective;
- (5) advance preparation materials, if any, were satisfactory; and
- (6) the program content was timely and effective.

(b) Evaluations might take the form of:

- (1) pretests for advance preparation; and/or
- (2) post-tests for effectiveness of the program;

and/or

(3) other evaluation forms or questionnaires completed at the end of the program or later.

(c) Instructors should be informed of their performance, and sponsors should systematically review the evaluation process to ensure its effectiveness.

**Section 523.26. Program Measurement.**

(a) All programs should be measured in terms of 50-minute contact hours. The shortest recognized program should consist of one contact hour. The purpose of this standard is to develop uniformity in the measurement of continuing education activity. A contact hour is 50 minutes of continuous participation in a group program. Under this standard, a credit hour is granted only for each contact hour. For example, a group program lasting 100 minutes would count for two hours; however, one lasting between 50 and 100 minutes would count only one hour.

(b) For continuous conferences and conventions, when individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 minutes and should be counted as three contact hours.

(c) For university or college courses, each semester hour credit should equal 15 hours toward the requirement. A quarter hour credit should equal 10 hours.

(d) Self-study programs should be pretested to determine average completion time. One half of the average completion time is the recommended credit to be allowed. For example, a self-study program that takes an average of 800 minutes to complete is recommended for eight contact hours of credit.

**Section 523.27. Credits for Instructors and Discussion Leaders.**

When an instructor or discussion leader serves at a program for which participants receive credit and at a level that contributes to the instructor's or discussion leader's professional competence, credit may be given for preparation and presentation time measured in terms of credit hours. Instructors and discussion leaders could receive credit for both preparation and presentation but not as a participant. For the first time they present a program, they may receive credit for actual preparation hours up to two times the recommended credit hours. For repetitious presentations, the instructor may receive credit only if it can be demonstrated that the subject matter involved was changed sufficiently to require significant additional study or research. The maximum credit for preparation and presentation cannot exceed 20 hours in the reporting period.

**Section 523.28. Credits for Published Articles and Books.**

CE credit hours may be claimed for published articles and books provided they contribute to the professional competence of the licensee. Credit hours for preparation of such publications may be claimed up to 10 hours in any CE reporting period. In exceptional circumstances, a licensee may submit a request to the board for additional credit. The request should be accompanied by a copy of the article(s) or book(s) and an explanation justifying the request for additional CE hours.

**Section 523.29. Minimum Hours Required as a Partici-**

**pant.**

A minimum of 50% of the requirement must be from involvement as a participant in a qualified continuing education program.

**Section 523.30. Limitation for Nontechnical Courses.**

CE credit hours may be claimed for nontechnical courses limited to not more than 50% of the requirement.

**Section 523.31. Alternative Sources of Continuing Education.**

(a) Credit hours may be claimed from other organizations not recognized as formal continuing education sponsors. Credit from membership in the committees listed can be claimed using 50 minutes per contact hour at meetings to equal one credit hour:

- (1) Financial Accounting Standards Board (FASB);
- (2) Governmental Accounting Standards Board (GASB);
- (3) FASB's Emerging Issues Task Force (EITF);
- (4) AICPA's Auditing Standards Board and Accounting Standards Executive Committee;
- (5) Financial Executives Institute's Committee on Corporate Reporting (FEI/CCR); and
- (6) National Association of Accountants' Management Accounting Practices Committee.

(b) Credit hours earned from sources other than registered sponsors, or membership on designated committees, must receive prior approval before credit may be claimed.

**III. CONTINUING PROFESSIONAL EDUCATION REPORTING**

**Section 523.41. Standards for CPE Reporting.**

(a) Participants in group or self-study programs must document their participation, including:

- (1) sponsor;
- (2) title or description of content, or both;
- (3) date(s);
- (4) location; and
- (5) number of credit hours.

(b) These standards are designed to encourage participants to document their attendance at group programs or participation in self-study programs. Evidence of completion would normally be the certificate supplied by the sponsor. Documentation by the licensee must be retained for the three most recent full reporting periods.

**Section 523.42. Sponsor's Record.**

(a) In order to support the reports required of participants, the sponsor of group or self-study programs must retain for an appropriate period:

- (1) record of participation;
- (2) outline of the course (or equivalent);
- (3) date(s);
- (4) location;
- (5) instructor(s);
- (6) number of credit hours; and
- (7) evaluation of program as directed in *Section 523.25* of this title (relating to *Evaluation*).

(b) Because participants may come from any state or jurisdiction, the appropriate time for the sponsor to retain this information is not dependent solely on the location of

the program or sponsor. To satisfy the detailed requirements of all jurisdictions, a retention period of three years from the date the program is completed is appropriate. The record of attendance should reflect the credit hours earned by each participant, including those who arrive late or leave early.

#### IV. MANDATORY CONTINUING EDUCATION (CE) PROGRAM

##### Section 523.61. Establishment of Mandatory CE Program.

(a) A mandatory CE program was established pursuant to the *Public Accountancy Act of 1979, Section 6(a)*, as amended (*Texas Civil Statutes, Article 41a-1*), which provided the board with authority to adopt a system of required continuing education for licensees.

(b) *The Public Accountancy Act of 1991, Section 15A, Continuing Education* states:

(1) an individual holding a license under this Act shall complete at least 120 hours of continuing education every three years. The individual shall complete at least 20 hours of continuing education each year. A continuing education course shall be accepted by the board only if the course contributes directly to the professional competence of the licensee;

(2) the board by rule may exempt certain individuals, including disabled and retired individuals, from all or a portion of the requirements of this section.

(c) A licensee shall be responsible for ensuring that CE credit hours claimed conform to the board's standards as outlined in *Sections 523.21 - 523.31* of this title (relating to *Program Presentation Standards; Instructors; Program Sponsors; Learning Environment; Evaluation; Program Measurement; Credits for Instructors and Discussion Leaders; Credits for Published Articles and Books; Minimum Hours Required as a Participant; Limitation for Nontechnical Courses; and Alternative Sources of Continuing Education*).

##### Section 523.62. Mandatory CE Reporting.

(a) To receive a license, a licensee shall report CE credit hours accrued during the applicable reporting period. A blank on the reporting form will be interpreted as a zero.

(b) A licensee shall report CE credit hours accrued on forms prescribed by the board, to wit: license renewal notices or license notices. License renewal notices are normally mailed in November of each year, and license notices are mailed to those who receive certificates or registrations during the current year. Renewal or initial license notices shall contain a space for reporting the total number of CE credit hours accrued during the reporting period, and a space for entering information relating to the CE credit hours claimed. Appropriate instructions shall accompany the notices.

(c) The board may not grant exemptions from the requirement to report CE credit hours accrued. A licensee must report CE credit hours on the license renewal form, even if the number reported is zero.

##### Section 523.63. Mandatory CE Attendance.

(a) A licensee shall complete at least 120 hours of continuing professional education every three years. The

individual shall complete at least 20 hours of continuing professional education each year.

(1) An initial licensee, one who is paying the license fee during the first biennium, shall be exempt from the requirement for the biennial period during which the applicant was first licensed.

(2) A former licensee whose certificate or registration shall have been revoked for failure to pay the license fee and who makes application for reinstatement, shall pay the required fees and penalties and shall accrue the minimum CE credit hours missed.

(3) The board will consider granting an exemption from the continuing education requirement on a case-by-case basis if:

(A) a licensee completes and forwards to the board a sworn affidavit indicating that the licensee will not be employed during the biennium for which the exemption is requested. A licensee who has been granted this exemption and who re-enters the work force shall be required to accrue continuing education hours missed as a result of the exemption subject to a maximum of 200 hours. Such continuing education hours shall be accrued from the technical area only as described in *Section 523.2* of this title (relating to *Standards for CPE Program Development*.)

(B) a licensee completes and forwards to the board a sworn affidavit indicating no association with accounting work. The affidavit shall include, as a minimum, a brief description of the duties performed, job title, and verification by the licensee's immediate supervisor.

(i) For purposes of this section, the term "association with accounting work" shall include the following:

(I) working or supervising work performed in the areas of financial accounting and reporting; tax compliance, planning or advice; management advisory services; data processing; treasury, finance, or audit; or

(II) representing to the public, including an employer, that the licensee is a CPA or public accountant in connection with the sale of any services or products, including such designation on a business card, letterhead, promotional brochure, advertisement, or office; or

(III) offering testimony in a court of law purporting to have expertise in accounting and reporting, auditing, tax, or management advisory services; or

(IV) for purposes of making a determination as to whether the licensee fits one of the categories listed in this subclause and subclauses (I)-(III) of this clause, the questions shall be resolved in favor of inclusion of the work as "association with accounting work."

(ii) A licensee who has been granted this exemption and who loses the exemption shall accrue continuing education hours missed as a result of the exemption subject to a maximum of 200 hours. Such continuing education hours shall be accrued from the technical area only as described in *Section 523.2* of this title (relating to *Standards for CPE Program Development*);

(C) a licensee not residing in Texas, who submits a sworn statement to the board that the continuing education requirements for a resident of the resident jurisdiction have been met;

(D) a licensee shows reasons of health, certified

by a medical doctor, that prevent compliance with the CE requirement. A licensee must petition the board for the exemption and provide documentation that clearly establishes the period of disability and the resulting physical limitations;

(E) a licensee is on extended active military duty, does not practice public accountancy during the biennium for which the exemption was granted, and files a copy of orders to active military duty with the board; or

(F) a licensee shows reason which prevents compliance, that is acceptable to the board.

(4) A licensee who has been granted the retired or disabled status under *Section 515.8. Retirement Status or Permanent Disability* is not required to accrue continuing education.

**Section 523.64. Disciplinary Actions Relating to CE.**

(a) A licensee who fails to comply with the provisions of *Section 523.62* of this title (relating to *Mandatory CE Reporting*) or *Section 523.63* of this title (relating to *Mandatory CE Attendance*) may be subject to disciplinary action under the *Public Accountancy Act of 1991, Section 21, (Texas Civil Statutes, Article 41a-1)*, for violation of the *Rules of Professional Conduct, Section 501.25* of this title (relating to *Mandatory Continuing Education*), which requires compliance with *Section 523.62* of this title and *Section 523.63* of this title.

(b) A licensee shall retain documents or other evidence supporting CE credit hours claimed for the three most recent full reporting periods to the date the credit hours are reported to the board, but shall submit the supporting evidence to the board only if such data is specifically requested.

(c) The board may, as deemed appropriate, audit CE data supplied by a licensee and request that all evidence supporting CE credit hours claimed be provided to the board within a reasonable period of time as prescribed by the board.

(d) Evidence of falsification, fraud, or deceit in the CE information or documentation supplied may necessitate disciplinary action as authorized in the *Public Accountancy Act of 1991, Section 21 (Texas Civil Statutes, Article 41a-1)*.

**Section 523.65. Denial of a License.**

(a) The board shall not issue or renew a license to an individual who has not accrued the required CE credit hours unless an exemption has been granted by the board.

(b) The board may revoke, suspend, or impose other disciplinary actions defined in the *Act, Section 21*, if a license was issued or renewed in violation of a rule of the *Act* after notice and hearing as provided in the *Act, Section 21*.

**V. REGISTERED CONTINUING EDUCATION SPONSORS**

**Section 523.71. Application as a Sponsor.**

(a) Each organization desiring to initially register as a provider of continuing education shall submit an application on forms provided by the board. This application must be complete in all respects.

(b) The board's staff will review each application for registration and notify the applicant of its acceptance or rejection. Accepted sponsors will be assigned a sponsor

number. Rejected applicants will be notified of the reason for rejection.

**Section 523.72. Renewal Application.**

Sponsors are required to indicate their desire to continue as a registered continuing education sponsor annually on forms provided by the board. This application must be complete in all respects. The board's staff will review each renewal application and notify the sponsor of its acceptance or rejection and, if rejected, the reason for rejection.

**Section 523.73. Obligations of the Sponsor.**

In consideration for registration as a sponsor of continuing education, every organization shall agree, in writing, to the following.

(1) We understand that after acceptance of the application or reapplication by the board we may advise prospective attendees of the program sponsor agreement, our sponsor number, and the number of credit hours recommended. We further agree that if we notify licensees of this agreement we shall do so by use of the following language. "We have entered into an agreement with the Texas State Board of Public Accountancy to meet the requirements of continuing education rules covering maintenance of attendance records, retention of program outlines, qualifications of instructors, program content, physical facilities, and length of class hours. This agreement does not constitute an endorsement by the board as to the quality of the program or its contribution to the professional competence of the licensee."

(2) We understand that our advertising shall not be false or misleading, nor contain words such as "accredited" or "approved" or any terms which may imply that a determination has been made by the board regarding the merits or quality of the program.

(3) We agree that board members, board staff, or its official designees may inspect our facilities, examine our records, attend our courses or seminars at no charge, and audit our program to determine compliance with the sponsor agreement and the continuing education standards of the board.

(4) We understand and agree that if we fail to comply with this agreement or fail to meet acceptable standards in our programs, our sponsor agreement may be terminated at any time by the board, our sponsor agreement renewal application denied, and notice of such termination or denial may be provided to licensees by the board.

**Section 523.74. National Registry of CPE Sponsors.**

The board shall accept courses offered by sponsors shown as being in good standing on the National Association of State Boards of Accountancy's National Registry of CPE Sponsors; however, organizations are not required to register with the National Association of State Boards of Accountancy. Organizations that elect to register with this board shall adhere to the obligations of the sponsor identified in *Section 523.73* of this title (relating to *Obligations of the Sponsor*), and to the standards promulgated by this board.

**See page 6 for CPE charts.**

# Guidelines for Reporting CPE Hours

**TABLE 1**  
CPE Requirement for Licensees  
Whose Certificates End in Even Numbers

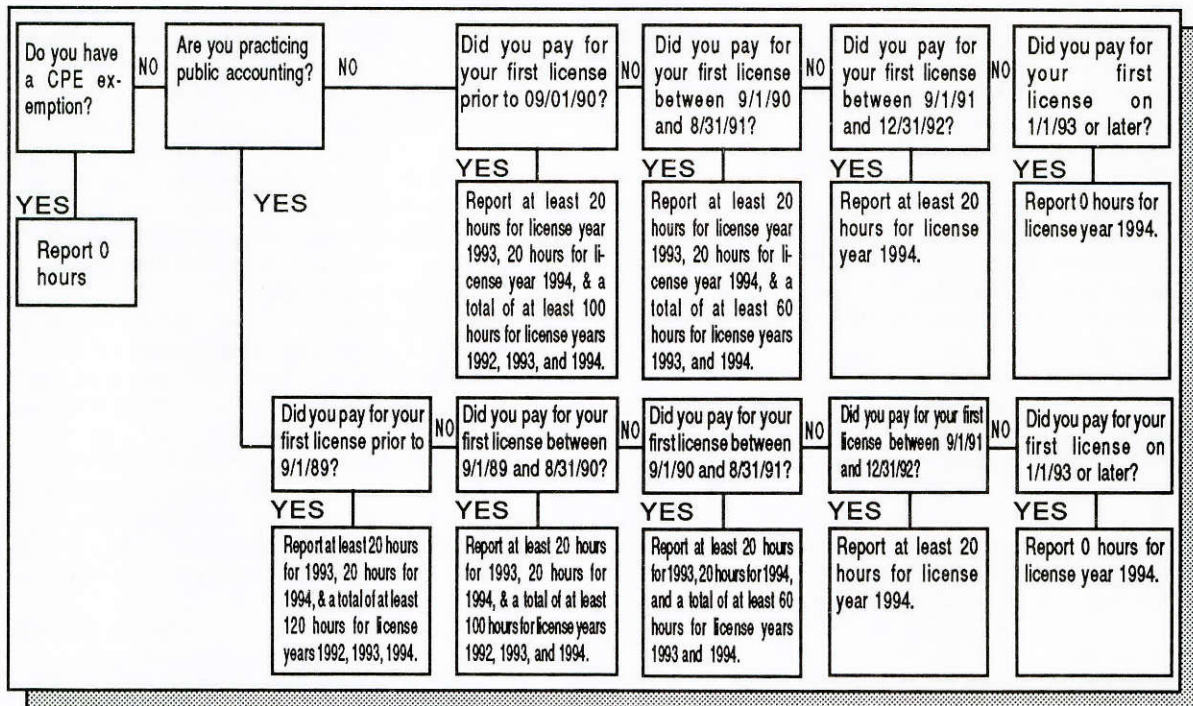
If CPE hours are completed between...	...report them for the license year <sup>1</sup> ...	...on the license renewal notice for <sup>1</sup> ...
9/1/91-12/31/92 <sup>1</sup>	1993	1994-95.
1/1/93-12/31/93	1994	1994-95.
1/1/94-12/31/94	1995	1996-97.
1/1/95-12/31/95	1996	1996-97.
1/1/96-12/31/96	1997	1998-99.

**TABLE 2**  
CPE Requirement for Licensees  
Whose Certificates End in Odd Numbers

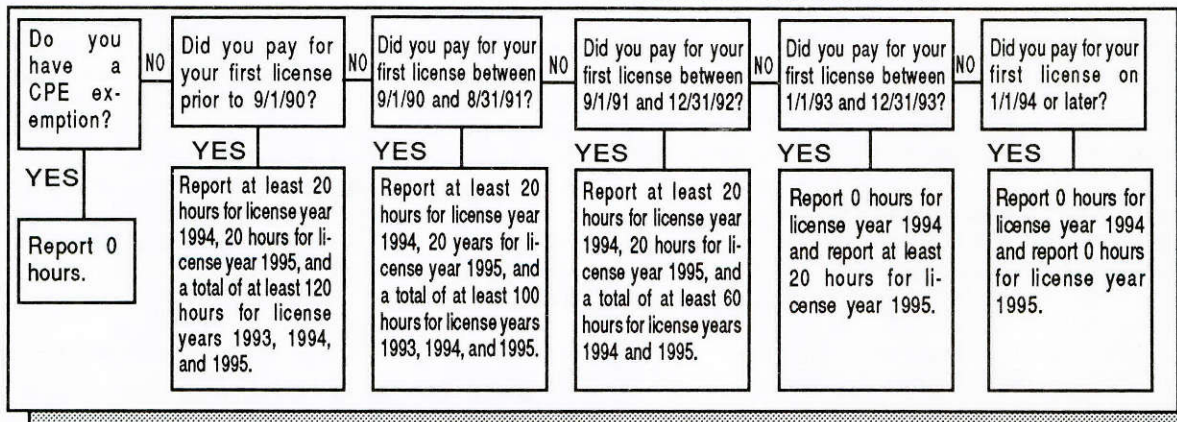
If CPE hours are completed between...	...report them for the license year <sup>1</sup> ...	...on the license renewal notice for <sup>1</sup> ...
1/1/93-12/31/93	1994	1995-96.
1/1/94-12/31/94	1995	1995-96.
1/1/95-12/31/95	1996	1997-98.
1/1/96-12/31/96	1997	1997-98.

<sup>1</sup> A licensee is required to REPORT CPE hours every TWO years, but to ACCRUE CPE hours EVERY year.

**TABLE 3**  
1994 - 95 License Renewal for Even-numbered Certificate Holders



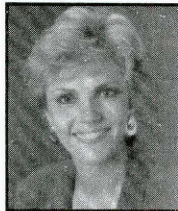
**TABLE 4**  
1995 - 96 License Renewal for Odd-numbered Certificate Holders



# Governor appoints five to board

Gov. Ann Richards has appointed five new members to the Texas State Board of Public Accountancy for six-terms. The new members are **Nita J. Dodson**, Ph.D., CPA - Dallas; **Wanda R. Lorenz**, CPA - Dallas; **Frank W. Maresh**, CPA - Houston; **Roel "Roy" Martinez**, public member - McAllen; and **Lorraine J. Yancey**, public member - Austin.

**Dr. Dodson** earned a BBA in accounting, as well as an MBA from East Texas State University and a Ph.D. from the University of Texas at Arlington. She is the director of the Center for Professional and Executive Development at the University of Texas at Arlington, where she has been on the faculty since 1984. Previously, she was chairman of the Dept. of Accounting at East Texas State University.



**Nita J. Dodson**

As a member of the Texas Society of CPAs (TSCPA), Dr. Dodson served in a number of capacities, including treasurer. She was technical editor of *Today's CPA* magazine, and was elected to the Board of Directors and the Executive Committee. In addition, she has been a member of the Accounting Education Council Steering, the Committee on Relations with AICPA, and the Relations with Educational Institutions Committee. Her AICPA activities include membership on the Governing Council, and chairmanship of both the Education Executive Committee and the Accounting Careers Subcommittee.

Among Dr. Dodson's awards are the *Distinguished Service Award* by the College of Business Administration at the University of Texas at Arlington, the *Award of Merit* from the TSCPA, *Honors Professor of the Year* at East Texas State University, *Distinguished Faculty Teaching Award* from the Texas Association of College Teachers, the TSCPA's *Accounting Excellence Award*, and *Who's Who Among Students in American Colleges and Universities*. She is a member of the Board's Continuing Professional Education and Technical Standards Review committees, and is chairman of the Licensing Committee.

**Ms. Lorenz**, a graduate of Pan American University, has been with the firm of Lane, Gorman, Trubitt, LLP in Dallas since 1972, after obtaining her Texas CPA certificate in 1971; she is also certified in Louisiana, Arkansas, and Missouri.



**Wanda R. Lorenz**

Among Ms. Lorenz's professional memberships are the AICPA, the TSCPA, Southwest Practice Management Group, CPA Management Systems, GMN North America, and the American Arbitration Association - Panel of Arbitrators. She is on the AICPA Board of Examiners Accounting Practice Subcommittee and the Private Companies Practice Section Executive Committee, as well as serving as chairman of the TSCPA Auditing Standards Committee and editorial advisor for the *Practicing CPA*.

She previously was a member of the AICPA Auditing Standards Board, the Accounting and Review Services Committee, and the Specialization Accreditation Board. She has been a Board member of the Dallas Chapter of the TSCPA.

Ms. Lorenz has been appointed to the Board's Behavioral Enforcement, Continuing Professional Education, and Major Case Enforcement committees.

**Mr. Maresh**, a CPA since 1963, is chairman of the Board's Major Case Enforcement and *ad hoc* Expert Witness and Consulting Services committees. He also serves on the Long-

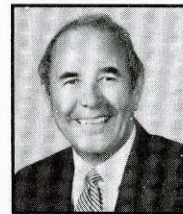
range Planning Committee and the *ad hoc* Reciprocity Committee. He retired this year from KPMG Peat Marwick after thirty years with the firm to manage personal investments and to teach at the University of Texas at Austin Graduate School of Business.

Mr. Maresh received his BBA with honors from the University of Texas at Austin, where he was president of the UT Business School Student Body; his master's degree was also earned at UT-Austin. Since then, he has served as president of the Advisory Board of Directors of the University of Texas School of Accounting.



**Frank W. Maresh**

Among his past civic activities is the chairmanship of the Business Committee for the Arts of the Houston Chamber of Commerce. As a member of the Easter Seal Society of Harris County, he has served on the Board of Directors. Additionally, he has held offices in a number of other organizations, including the Houston Chapter of the TSCPA, the Houston Chapter of the National Association of Accountants, the Sam Houston Area Council of Boy Scouts of America, the Houston Museum of Fine Arts, and the Houston Museum of Natural History.



**Roel Martinez**

**Mr. Martinez** is a graduate of the University of Texas at Austin with bachelor's and master's degrees in pharmacy. He spent a number of years as a pharmacist before selling his business to focus on the expansion of the 2-M Ranch, of which he is president. He is also a director of the Texas State Bank in McAllen.

Mr. Martinez is a member of the Texas Pharmaceutical Association and the Rio Grande Valley Pharmaceutical Association, of which he is a past director. He is a member of the Santa Gertrudis International Breeders Association and a director of the Rio Grande Valley Santa Gertrudis Breeders Association. His civic affiliations include membership on the City of McAllen Library Board, as well as serving as secretary of the City of McAllen Medical Facilities Development Board and as co-chairman of the Cimarron Country Club Advisory Board.

He is a member of the Board's Behavioral Enforcement, Qualifications, Quality Review, and *ad hoc* Examination committees.

**Ms. Yancey**, an attorney, received a BA in history from California State University in Los Angeles and pursued graduate studies at Pepperdine University. She earned a law degree from the Thurgood Marshall School of Law at Texas Southern University, where she received the Frederick Douglass Moot Court Regional Award. While in law school, she was a legal intern in the U.S. District Court, Southern District. Currently a hearing examiner at the Texas Education Agency, Ms. Yancey was previously a criminal prosecutor with the Travis County Attorney's office and a briefing attorney in the Second Court of Appeals of Texas. She has also been a computer systems marketing representative for IBM, director of the Community Services Division of the City of Austin's Department of Human Resources, and a high school teacher.



**Lorraine J. Yancey**

She has been appointed to the Licensing, Major Case Enforcement, and Rules committees of the Board. □

# New Board officers elected

At its May meeting, the Board elected new officers, who, along with two at-large members, comprise the Board's Executive Committee. Their terms are from June 1, 1993, through May 31, 1994.

**Leopoldo P. Botello Jr.**, CPA, vice-chairman, is with Botello, Matthys & Co., P.C. in San Antonio. He was appointed to the Board in 1989, and has previously served as the Board's treasurer.

**Cynthia G. Barnes**, CPA, secretary, has been on the Board since 1991. She is with the Houston firm of Barnes, Lenoir & Frederick. Board treasurer **Vernon D. Evans**, CPA from Arlington, who was an Executive Committee member-at-large last year, is with the Inter-

nal Audit Department of DFW Airport. He was appointed to the Board in 1991.

At-large Executive Committee member **I. Lee Wilson**, CPA, was last year's vice-chairman, and is a sole practitioner in Dallas. Wilson has been on the Board since 1989. **Carmen C. Garcia**, CPA, is also an at-large member of the Executive Committee. She was appointed to the Board in 1991, and is with the San Antonio firm of C.C. Garcia & Co., P.C.

Under the terms of the *Public Accountancy Act of 1991*, the Board chairmanship is designated by the governor. **Ronnie Rudd**, CPA - Houston, was named chairman in 1992 by Governor Richards. □



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