

# TEXAS STATE BOARD REPORT

VOL. 118

February 2014

## News You Can Use

### New Board Member Named

Gov. Rick Perry has appointed **Philip Worley** of Hebbronville to the Board of Public Accountancy as a public member. Worley's term will expire on Jan. 31, 2017. A former dean of arts and humanities at Laredo Community College, Worley serves on the Texas Medical Board District Four Review Committee and was previously a member of the board of the Texas Guaranteed Student Loan Corporation.



Phil Worley

### Wall Certificates Mailed Twice Yearly

The Board issues certificates and licenses to persons who meet the qualifications to become a CPA. When an individual has been certified as a CPA, the individual must submit a license fee for the certificate to be in good standing. Once the Board receives the fee, the agency prints and mails the annual license in the form of a convenient, wallet-sized card. A formal swearing-in ceremony is held in Austin each June and December for the presentation of certificates. Invitations to the ceremony are mailed to individuals who have been certified within the past six months. Because of the size of the certificate (11x14), the large volume, and the cost of printing, certificates are printed twice a year, before the two swearing-in ceremonies. This can result in a time lag of several months between when an individual is certified and when the swearing-in ceremony is held. Board members present certificates at the ceremony to those individuals who attend. Certificates are mailed to those who are unable to attend.

### Continuing Professional Education

**Extensions.** CPAs who find themselves with a shortage of required hours of Continuing Professional Education (CPE) at renewal time can apply for an extension by contacting the Board. Address your request for an extension to the attention of the CPE staff and include an explanation of why the extension is needed. Even if requesting an extension, you should pay license renewal fees on time to remain in good standing.

**Nonregistered Sponsors.** To find out if a sponsor offering a CPE course that interests you is a registered sponsor, consult the sponsor list under License Lookup on the Board website: [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us). To request credit for a course taken from a nonregistered sponsor, complete Form L0002, also available online under the Forms heading, and explain how the course will boost your proficiency as an accountant. The form can be filled online, then copied and mailed. No more than 50% of your CPE hours may be taken from a nonregistered sponsor.

**Technical vs. Nontechnical CPE.** Board Rule 523.118 provides that a CPA may count no more than 50% of CPE hours in a nontechnical area during a three-year period. Board Rule 523.102 defines technical and nontechnical as follows:

“Technical Courses” are those courses pertaining to the profession of accounting...[to] include but are not limited to accounting, attest, tax, management advisory services, and other technical areas of benefit to a licensee and/or a licensee's employer.

“Non-Technical Courses” are those courses not meeting the definition of “technical courses” that increase the licensee's ability to serve the public in a competent manner, such as but not limited to communications, ethics, behavioral science, practice management and advanced courses in foreign languages, all of which must relate and must benefit a licensee and/or a licensee's employer.

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*The Texas State Board of Public Accountancy publishes the Board Report four times a year for its licensees.*

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## CPE Sponsors Successfully Completing Review (as of January 16, 2014)

Sponsor #	Sponsor Name	Date of Next Review	Status
009444	360Training.com, Inc.	10/01/2015 - 09/30/2016	A
000211	Accounting Education Associates, Inc.	11/01/2015 - 10/31/2016	A
009478	Advanced Micro Devices	04/01/2015 - 03/31/2016	E
005697	Atmos Energy Corporation	08/01/2015 - 07/31/2016	A
009721	Avant Strategic Partners, LP	06/01/2015 - 05/31/2016	E
005839	BHP Billiton Petroleum (Americas), Inc.	10/01/2015 - 09/30/2016	A
007946	Brick & Associates, Inc.	08/01/2015 - 07/31/2016	A
009210	Calvetti, Ferguson & Wagner, PC	09/01/2014 - 08/31/2015	A
009917	CEC Entertainment	07/01/2015 - 06/30/2016	A
005405	CGI Technologies & Solutions, Inc.	11/01/2015 - 10/31/2016	E
009027	Commerce Street Capital, LLC	10/01/2015 - 09/30/2016	A
004235	Communication Counsel of America, Inc.	10/01/2015 - 09/30/2016	A
006675	Crescent Real Estate Equities	11/01/2015 - 10/31/2016	A
005532	Cuellar, Saldana, Cuellar, Morales & Co.	04/01/2015 - 03/31/2016	A
008563	DeRosa/Mangold Consulting, Inc.	09/01/2015 - 08/31/2016	E
000075	Edgar Kiker & Cross, PC	11/01/2015 - 10/31/2016	A
004127	El Paso Electric Co.	08/01/2015 - 07/31/2016	A
009341	Excel Solutions Team	09/01/2015 - 08/31/2016	A
002535	Financial Software Innovations, Inc.	10/01/2015 - 09/30/2016	A
009443	Foundation Communities	10/01/2015 - 09/30/2016	A
007675	Gulfmark Offshore, Inc.	07/01/2015 - 06/30/2016	A
006986	H.D. Hoelscher & Co., PC	08/01/2015 - 07/31/2016	A
004724	Haynes and Boone, LLP	08/01/2015 - 07/31/2016	A
006318	Houston Business & Estate Planning Council	11/01/2015 - 10/31/2016	A
003036	International Tax Forum of Houston Inc.	08/01/2015 - 07/31/2016	A
009774	Julie Gilmer, CPA	11/01/2015 - 10/31/2016	A
003530	Lockheed Martin Aeronautics Co.	06/01/2015 - 05/31/2016	E
003188	Mohle Adams, LLP	10/01/2015 - 09/30/2016	A
002364	Occidental Petroleum Corp.	08/01/2015 - 07/31/2016	A
000043	Rylander Clay & Opitz, LLP	11/01/2015 - 10/31/2016	A
004842	Sabine-Neches Chapter TAFTS	11/01/2015 - 10/31/2016	A
001860	San Antonio Area Foundation	10/01/2015 - 09/30/2016	A
009739	Simpkins & Associates	08/01/2015 - 07/31/2016	A
000205	Southern Methodist University	11/01/2015 - 10/31/2016	A
000139	Texas Extension Education Foundation	11/01/2015 - 10/31/2016	A
005721	TEXPERS	08/01/2015 - 07/31/2016	A
007462	Turnage & Company, PC	10/01/2015 - 09/30/2016	A
003717	Weatherford International Ltd.	10/01/2015 - 09/30/2016	A

Registration Status: A = Currently active E = Currently expired

Check the Board website at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) for  
qualified CPE providers before enrolling in a CPE course.

Report CPE hours on the Board website as you complete them.

If you have questions regarding CPE, call 512-305-7844.

### TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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(512) 305-7851  
FAX (512) 305-7875  
[exam@tsbpa.state.tx.us](mailto:exam@tsbpa.state.tx.us)

**Exemptions from CPE.** Requests for exemptions from CPE are available and considered on a case-by-case basis. If you think you might qualify for an exemption, see Board Rule 523.113 for the exemptions available. If you wish to apply on the basis of having “no association with accounting,” please review the definition of “no association” in Rule 523.113(B). Requests should be made using Form L0001, which can be downloaded from the Board’s website.

#### **On Other Topics**

**Retired or Disability Status.** Retired status may be considered for a licensee who is at least age 60 and no longer has an association with accounting work for compensation. The status has appeal because fees are greatly reduced, but those who think they may qualify should do a thorough reading of Board Rule 515.8. The special status applies only during the time that the criteria are met and will be revoked if the situation changes. CPAs who serve on a board of directors or in a similar governance position are not eligible for retired status unless their service is without compensation and for a charity, civic, or similar nonprofit organization.

**Firm Mobility.** AICPA and NASBA have proposed changes to the Uniform Accountancy Act (UAA) to allow firm mobility in much the same way states have granted mobility for individual CPAs. If the proposal becomes part of the UAA, it

would be nonbinding and, in Texas, would still be disallowed by the Public Accountancy Act unless amended by the Texas Legislature. The Board plans to offer its input into the best way to implement such a change in the model rules.

**Peer Review.** CPA firms that are required to have corrective action after a peer review will not receive a Final Letter of Acceptance (FLOA) from the administering entity (TSC-PA) until they have met all the requirements of the corrective action. Until the firm receives and submits the Final Letter of Acceptance (FLOA) to the Board, the firm license is held. Firms performing compilations are required to have a peer review every three years.

**Administrative Penalties.** Administrative penalties are those that are collected for violations of the Rules of Professional Conduct, such as failing to remit required fees, failure to complete CPE requirements, or failure to complete a license renewal on time. These penalties are forwarded to the State Comptroller and become part of the General Revenue Fund. None are retained by the Board.

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*Notice: Since the publication of our annual “In Memoriam” page in the November 2013 issue of the Board Report, we have learned of the death on July 31, 2013, of Rene H. Levy, CPA, San Antonio. He was licensed on January 17, 1948, and held certificate No. 1496.*

## Whether You Move Next Door or Across the Country, Board Rules Require You to Notify the Board Within 30 days!

### Moving Checklist

- Notify Board of change of address**
- Stop newspaper
- Call utility companies
- Confirm date with movers
- Finish packing
- Clean out fridge

### **Here’s How:**

- Online under “Online Services” at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)
- Email: [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us)
- Phone: 512-305-7853
- Mail: TSBPA  
333 Guadalupe Twr 3 Ste 900  
Austin, TX 78701

# Swearing-In Ceremony

December 7, 2013

Austin

*Board members, at right, who attended the Swearing-In Ceremony in Austin were, L-R, CPAs Coalter Baker, Bob McAdams, Dr. James C. Flagg, and Thomas G. Prothro, presiding officer.*



*Six 50-year honorees attended and were recognized during the ceremony. They were, L-R, David Eugene Baker, Austin; John R. Brown, Jr., Houston; William Frank Comiskey, Houston; R. Donald Kelley, Houston; David Guy Pope, Horseshoe Bay; and Joe Lee Todd, Houston.*



*At left, Charles Fredrick Vogel II, Jennifer Elizabeth Henzler, Jennifer Carol Tindle, James Patrick Braun, Bradley Heath Bowman, and Michael Patrick Leone, below left, were honored as Outstanding Candidates for achieving the Top Ten scores on the CPA exam among this group of licensees. Bowman, Braun, and Tindle were also recipients of Elijah Watt Sells awards presented annually by AICPA to those who are among the highest scoring candidates nationwide.*



*Members of the Austin chapter of the Texas Society of CPAs who assisted during the ceremony were, L-R, front, Kate Rhoden, Jan Keeling, Julie Neas, Kayo Kawamoto, and Kay Johnson; and, back, Paul Pedroncelli, Cameron Van Noy, David Crumbaugh, Tony Ross, Dan Kreuzcher, and Nathaniel Hammond.*



## 50-Year Honorees

(CPAs licensed between March 27 and September 26, 1963)

Roy Adams  
Billy Melvin Baker  
David Eugene Baker  
John R. Brown, Jr.  
Alton Louis Buehring  
Wayne H. Caldwell  
William L. Call  
Clarence W. Carpenter  
Larry Eugene Clark  
Arthur William Clauson  
William Frank Comiskey  
James Giffen Crump  
Rex B. Cruse, Jr.  
Loyd R. Cunningham  
Norman R. Davis  
Patsy Smith Davis  
Donald E. Deal  
John Herbert Dickinson

Paul Dillingham Durant, II  
James Doyle Forbis  
Billy Dean Gardner  
Louis J. Gelfand  
Elan Lewis Green  
David P. Guidry  
Julio Guzman  
Dan Henry Hanke  
Robert G. Harris  
Joseph Walter Harrison, Jr.  
Sandra Kay Heiligman  
Armand H. Hollas  
Carol Evans Jordan  
Ras Donald Kelley  
Roger Alan Kerbow  
Don E. Leneveu  
Franklin W. Maresh  
Edgar Lee Moody

Paul W. Mugnier  
Jerrold M. Paine  
Harry D. Perkins  
David Guy Pope  
Alfred G. Prinz, Jr.  
Kenneth D. Pritchett  
Elbert Alvin Reed  
Normand W. Robinson  
Vernon Lee Schneider  
Jim Allison Smith  
William Floyd Spencer  
Gene G. Stoever  
Joe Lee Todd  
Gregory Bland Tomlinson  
Lloyd C. Tschirhart  
Ernest Steve Watson  
Charles H. Way  
Edgar Arliss Williamson

**Q:** Do CPA firms have to return their clients' records and work papers on request?

**A:** A CPA must (promptly but not to exceed 10 business days) provide a client with the original documents that the client provided the CPA so that the CPA could perform a professional service. Examples of such documents include bank statements and W-2 forms. The CPA cannot charge a fee to return these documents and the documents must be returned to the client upon the client's request, even if the client has not paid the CPA for services rendered. The CPA can keep copies of those documents. See Board Rule 501.76(a).

If the CPA previously issued a document to a client, such as a client's tax return or an attest report, the CPA must provide additional copies to the client within 20 business days of the client's request. The CPA can charge a reasonable fee for providing those copies. See Board Rule 501.76(a)(1-2).

Work papers developed by a CPA during the course of a professional engagement as a basis for, and in support of, an accounting, audit, consulting, tax, or other professional report prepared by the CPA for a client, shall be and remain the property of the CPA who developed the work papers. See Board Rule 501.76(b). Work papers that constitute client records must be provided to the client upon the client's request. Examples of work papers that constitute client records include documents in lieu of books of original entry such as listings and distributions of cash receipts or cash disbursements and consolidating or combining journal entries and documents and supporting detail in arriving at final figures incorporated in an end product such as financial statements or tax returns. A CPA may charge a reasonable fee for providing these documents to a client. See Board Rule 501.76(a)(2).

# Enforcement Actions

Taken at the November 21, 2013, Board Meeting

## A. AGREED CONSENT ORDERS

### BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 11-07-03L  
11-07-04L  
Respondents: Arun Mago  
and Arun  
Mago, CPA,  
PC (Firm)  
Hometown: Austin  
Certificate No.: 090789  
(Reinstatement)  
Firm License No.: C07520

On January 19, 2012, the Board accepted Respondent's involuntary surrender of his certificate and Respondent Firm's involuntary surrender of its firm license in lieu of further disciplinary proceedings.

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was reinstated. In addition, Respondent must complete and submit proof of completion of 60 hours of live continuing professional education (CPE) courses as part of the 120 hours of CPE required for attainment of Respondent's first license after the reinstatement of his certificate. Eight hours of those live CPE courses must cover compilation and review services. Respondent Mago's required ethics course must also be a live course.

The ACO also states that Respondent Firm may obtain a new firm license upon application to the Board.

2. Investigation No.: 13-05-10L  
Respondent: Lori Snyder  
Hometown: Houston  
Certificate No.: 068388  
Rule Violation: 501.90(4)  
Act Violations: 901.502(6)  
901.502(10)  
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby

Respondent's certificate was revoked. In addition, the Respondent must pay an administrative cost of \$111.07 within 30 days of the date of the Board order.

On December 12, 2012, Respondent was convicted of a 1st degree felony for theft of property greater than or equal to \$200,000 and sentenced to 10 years in prison.

3. Investigation No.: 13-04-19L  
Respondent: Roland H.  
Wawrzyniak  
Hometown: Austin  
Certificate No.: 028128  
Rule Violations: 501.81  
501.93  
Act Violations: 901.453  
901.460  
901.502(5)  
901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and ordered to pay \$2,500 in administrative penalties and \$107.45 in administrative costs within 30 days of the date of the Board order.

Respondent offered services, including attest services, to the public through a firm that held itself out as a CPA firm, but did not hold a firm license issued by the Board. Respondent did not provide substantive written responses to Board communications requesting such responses.

### TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 12-06-07L  
12-06-08L  
Respondents: Juan E. Rivera  
and Juan Eduardo  
Rivera (Firm)  
Hometown: Port Isabel  
Certificate No.: 023815  
Firm License No.: S03394

Rule Violations: 501.60  
501.81  
Act Violation: 901.502(6)

Respondents entered into an Agreed Consent Order (ACO) with the Board whereby Respondent Rivera and Respondent Firm were reprimanded and all attest services issued by Respondent Firm or any successor firm will be subject to pre-issuance review until an application for removal of the limitation is found acceptable to the TSR Committee. Respondents must utilize a pre-issuance reviewer selected by the Board. Respondents must pay an administrative penalty of \$10,000 and \$8,204.76 in administrative costs to the Board by December 31, 2013, or within 30 days of the effective date of the ACO, whichever is later. Respondent Rivera is also required to submit semiannual reports regarding the pre-issuance reviews of all attest reports issued in the previous six-month period.

Respondent firm's license became delinquent/expired on December 31, 2008, due to failure to complete peer review and remained delinquent/expired through January 3, 2013. On October 17, 2011, Respondents accepted an engagement to perform an audit while Respondents' CPA firm license was delinquent/expired. A review of the work papers of the audit at issue was conducted by a Board expert. Based on the findings of the expert, the TSR Committee found that the audit work did not comply in all respects with generally accepted auditing standards in the performance and issuance of the audit.

2. Investigation Nos.: 13-06-16L  
13-06-18L  
Respondents: Walter Dean  
Davis, III, and  
WDD, LLC (Firm)  
Hometown: Houston  
Certificate No.: 020029  
Firm License No.: C08083

Rule Violations: 501.74  
501.80  
501.90(17)  
Act Violation: 901.502(6)

Respondents entered into an Agreed Consent Order (ACO) with the Board whereby the Respondents were reprimanded. In addition, Respondent Davis' individual license and the Respondent firm's license were placed on probated suspension for three (3) years. Respondent Davis will report the results of all pre-issuance reviews of audit or review reports of state and federal entities on a monthly basis. This limitation on the scope of the Respondents' practice will continue until a petition for removal is approved by the Technical Standards Review Committee. Respondent Davis shall complete and submit proof of completion of 16 hours of live continuing professional education (CPE) in the area of school district auditing. This requirement is in addition to Respondent Davis' annual CPE requirement and must be completed within 90 days of the date of the order. Respondent Davis must pay an administrative penalty of \$10,000 and \$930.57 in administrative costs within 30 days of the date of the order.

Respondents violated the terms of an ACO ratified on September 20, 2012, and identified as Board files 11-08-20L and 11-08-21L by issuing the audit report of Tekoa Charter School Inc. d/b/a Tekoa Academy (Tekoa) before the release was approved by the Board-approved pre-issuance reviewer. Respondent Davis failed to exercise due professional care regarding the timely completion of audits for his clients. Respondent Davis failed to report the minimum amount of CPE by his individual license due date of April 30, 2013.

3. Investigation Nos.: 13-06-08L  
13-06-09L  
Respondents: Eric C. Yartz  
and Eric C. Yartz,  
P.C. (Firm)  
Hometown: Houston  
Certificate No.: 041210  
Firm License No.: C06063  
Rule Violations: 501.80  
501.90(7)  
Act Violation: 901.502(6)(b)

Respondents entered into an Agreed Consent Order (ACO) with the Board whereby the Respondents were reprimanded. In addition, Respondent Yartz

must complete and submit proof of completion of 34 hours of CPE and renew his individual license on or before November 21, 2013. Respondent Yartz must also pay \$629.44 in administrative costs and \$1,000 in administrative penalties within 30 days of the date of the Board Order.

Final disciplinary sanctions were imposed on Respondent firm by the Public Company Audit Oversight Board (PCAOB) on May 7, 2013. The PCAOB ordered that Respondent firm be suspended for one year and ordered the firm to pay a civil money penalty in the amount of \$2,500. At the time of the Board's investigation, Respondent Yartz's individual license was on held, expired status. Respondent Yartz failed to report the completion of 34 CPE hours needed to obtain his annual license by July 31, 2013.

#### **B. AGREED CEASE AND DESIST ORDERS**

1. Investigation No.: 10-06-22N  
Respondent: Melanie J. Mott  
Hometown: Granbury  
Act Violation: 901.451

TEXAS STATE

## BOARD REPORT

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Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the "CPA" designation although Respondent does not hold individual or firm licenses in Texas.

2. Investigation No.: 13-06-11N  
Respondents: James Sullivan and Sullivan Financial Services, LLC  
Hometown: San Antonio  
Act Violations: 901.453  
901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents used the term "accounting" and offered to perform attest services, although Respondents do not hold individual or firm licenses in Texas.

3. Investigation No.: 13-06-56N  
Respondent: Renee Cater  
Hometown: Magnolia  
Act Violation: 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the "CPA" designation, although Respondent does not hold individual or firm licenses in Texas.

4. Investigation No.: 13-07-26N  
Respondent: Connie Buckman d/b/a Buckman Tax and Consulting Services  
Hometown: Lubbock  
Act Violations: 901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and

desist from providing attest services and using reserved terms.

Respondent used the term "accounting" and offered to perform attest services although Respondent does not hold individual or firm licenses in Texas.

5. Investigation No.: 13-08-37N  
Respondent: Wani Mai Duncan d/b/a Acct Tax Law a/k/a Accounting & Tax Law  
Hometown: Houston  
Act Violations: 901.453  
901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the term "accounting" and offered to perform an attest service, although Respondent does not hold individual or firm licenses in Texas.

6. Investigation No.: 13-08-44N  
Respondents: Patricia O. Scott, Jimmy R. Scott and PS Tax Specialist, LLC  
Hometown: Arlington  
Act Violation: 901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents offered to perform an attest service although Respondents do not hold individual or firm licenses in Texas.

### C. CEASE AND DESIST ORDERS

1. Investigation No.: 09-07-14N  
Respondent: Jimmie James  
Hometown: Brownsville  
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Re-

spondent was using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the title "accountant" without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

2. Investigation No.: 09-12-10N  
Respondent: GALOSI, LLC  
Hometown: Dallas  
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Respondent was using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the terms "audit" and "auditing" to assert an expertise in accounting. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored the Board's attempts to gain Respondent's compliance with Texas law. Due to that

fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

3. Investigation No.: 12-04-26N  
Respondent: Inventory Solutions Group, LLC  
Hometown: Lewisville  
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Respondent was using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the title “auditors” and used the terms “accounting” and “auditing” to assert an expertise in accounting and auditing without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

4. Investigation No.: 12-11-67N  
Respondent: ORSA Business Advisors LLC  
Hometown: Houston  
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Respondent was using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent offered to provide “accounting” services without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

5. Investigation No.: 13-03-04N  
Respondent: Herb K. Miner Jr. d/b/a A M & Associates  
Hometown: Fort Worth  
Act Violations: 901.451  
901.453

Staff initiated an investigation of this matter based on evidence that Respondent was using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the designation “CPA” and offered to provide “accounting” services without licensure. This action constitutes a violation of Sections 901.451 and 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

6. Investigation No.: 13-03-05N  
Respondents: Joy S. Chesnutt and Joy S. Chesnutt & Co., P.C., Certified Public Accountants  
Hometown: San Antonio  
Act Violations: 901.451  
901.453

Staff initiated an investigation of this matter based on evidence that Respondents were using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondents have not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondents used the designation “CPA” and offered to provide “accounting” services without licensure. This action constitutes a violation of Sections 901.451 and 901.453 of the Act. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondents are licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

7. Investigation No.: 13-07-01N  
Respondents: Jeannette Ann Carlson-Wahle and Jeannette Carlson-Wahle, CPA, PLLC  
Hometown: Plano  
Act Violations: 901.451  
901.453

Staff initiated an investigation of this matter based on evidence that Respondents were using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff deter-

mined that Respondents have not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondents used the designation "CPA" and offered to provide "accounting" services without licensure. This action constitutes a violation of Sections 901.451 and 901.453 of the Act. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondents are licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

#### **D. PROPOSED DEFAULT JUDGMENT BOARD ORDER**

1. Investigation No.: 11-09-31L  
SOAH Docket No.: 457-13-5659  
Respondent: Jose Garza, Jr.

Hometown: Alice  
Certificate No.: 081651  
Rule Violations: 501.93  
501.74  
501.76  
501.90(11)  
Act Violations: 901.502(6)  
901.502(11)

On August 29, 2012, the BEC found that Respondent had practiced accounting through an unlicensed firm that offered to perform attest services and that he had failed to respond to Board communications. The BEC offered him an ACO that required Respondent to pay the Board \$10,000 in administrative penalties and pay the Board's direct administrative costs incurred in the investigation and prosecution of this matter. Staff also asked that Respondent's certificate and firm license be revoked. Respondent never responded to this offer.

The Board filed a Notice of Hearing and Complaint with the State Office of Administrative Hearings and when Respondent failed to respond to the complaint or appear at the scheduled hearing, the Administrative Law Judge

granted the Board's Motion for Default Judgment pursuant to Board Rule 519.42(d), resulting in the Board's revoking Respondent's certificate at this Board meeting.

2. Investigation No.: 12-04-46N  
SOAH Docket No.: 457-13-5660  
Respondent: Michelle Garcia  
Jordan d/b/a  
Prestige Financial  
Accounting  
and Tax Services  
Hometown: Houston  
Rule Violation: 518.3  
Act Violation: 901.601

On May 23, 2013, the Board ratified a Cease and Desist Order against Respondent for her violations of the Public Accountancy Act. Specifically, Respondent asserted an expertise in accounting by using the term "accounting" in the name of her business, offering to provide accounting services, and offering services to the public that involve the use of accounting, attest, or auditing skills including tax services, without a license issued by the Board. This resulted in a Board Order that Respondent cease and desist from engaging in the practice of public accountancy as defined in Section 901.003 and Subchapter J of the Public Accountancy Act, until or unless Respondent complied with the Public Accountancy Act.

On July 31, 2013, Staff found that Respondent had not changed her web-based advertisements and continued to assert an expertise in accounting without a license issued by the Board, in violation of the Board's Cease and Desist Order.

The Board filed a Notice of Hearing and Complaint with the State Office of Administrative Hearings and when Respondent failed to respond to the complaint or appear at the scheduled hearing, the Administrative Law Judge granted the Board's Motion for Default Judgment pursuant to Board Rule 519.42(d), resulting in the Board's assessing an administrative penalty of \$10,000.

## ***Help Us Identify the Unauthorized Practice of Public Accountancy***

- ✓ Accountant/Accounting
- ✓ Certified Public Accountant/CPA
- ✓ Audit/Auditor/Auditing

Only Board licensees in good standing can legally use these terms in offering accounting services to the public for compensation. If you suspect unauthorized use of these terms or their derivatives by a nonlicensee or by a licensee who is not in good standing, please report to the Board at 512-305-7866.

# Enforcement Actions

Taken at the January 23, 2014, Board Meeting

## A. AGREED CONSENT ORDERS

### BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 13-07-27L  
Respondent: David F. Cary  
Hometown: Dallas  
Certificate No.: 034849  
Act Violations: 901.502(6),  
901.502(10)(A),  
901.502(11)

Respondent has been convicted of felonies and imprisoned pending appeal. Respondent has entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked in lieu of further disciplinary action.

On May 3, 2013, Respondent was convicted of one count of Engaging in Organized Criminal Activity (a first degree felony), six counts of Bribery (a second degree felony), and one count of Money Laundering Greater than \$100,000 and Less than \$200,000 (a second degree felony).

Texas Occupations Code Section 53.021(b) states that a license holder's license shall be revoked upon the license holder's imprisonment following a felony conviction, felony community supervision revocation, revocation of parole, or revocation of mandatory supervision.

2. Investigation No.: 13-06-06L  
Respondent: Rochelle R. Chandler  
Hometown: Flower Mound  
Certificate No.: 068168  
Rule Violation: 501.71  
Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$8,500 and \$137.62

in administrative costs. The first payment of \$2,137.62 must be paid within 30 days of the date of the Board order, and the additional \$6,500 must be paid within six months of the date of the Board order.

Respondent failed to disclose in writing to clients the nature, source and amount, or an estimate of the amounts, of commission she received for the sale to clients of insurance and annuity products.

3. Investigation No.: 13-02-02L  
Respondent: Fred A. Flores  
Certificate No.: 056850  
Rule Violation: 501.90(11)  
Act Violations: 901.502(6),  
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and ordered to pay \$500 in administrative penalties and \$79.18 in administrative costs within 30 days of the date the Board ratified the order.

Respondent did not respond to a client's phone calls within a reasonable time.

4. Investigation No.: 13-02-17L  
Respondent: Asif Gafur  
Hometown: Kenner, LA  
Certificate No.: 026019  
Rule Violation: 501.90(4)  
Act Violations: 901.502(6),  
901.502(10),  
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent agreed to the involuntary surrender of his certificate in lieu of further disciplinary action.

On April 23, 2013, Respondent was convicted of one count of Structuring Financial Transactions to Evade Reporting. He was sentenced to one year of probation, a \$1,000 fine and 100 hours of community service.

5. Investigation No.: 13-09-12L  
Respondent: Nelson S. Vinson  
Hometown: Brea, CA  
Certificate No.: F00373  
Rule Violation: 501.90(6)  
Act Violations: 901.502(6),  
901.502(8),  
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent agreed to the involuntary surrender of his certificate in lieu of further disciplinary proceedings. In addition, Respondent must pay \$217.41 in administrative penalties within 30 days of the date the Board ratified this ACO.

Respondent is subject to an Order issued by the California Board of Accountancy in which his privilege to practice in California was revoked for violating audit standards and because he did not have a principal place of business outside of California, which is a prerequisite for obtaining a practice privilege in that state.

### TECHNICAL STANDARDS REVIEW COMMITTEE

- Investigation No.: 12-12-11L  
SOAH Docket No.: 457-13-5940  
Respondent: Pedro Espinoza  
Hometown: McAllen  
Certificate No.: 030621  
Rule Violations: 501.60  
501.81  
501.90(2)  
501.90(12)  
Act Violations: 901.502(6),  
901.502(11),  
901.502(12)

The Respondent entered into an Agreed Consent Order (ACO) with the Board whereby Respondent's certificate was revoked. The Respondent must also pay an administrative penalty of \$5,000 and administrative costs

of \$5,000 to the Board within 30 days of the date of ratification of the ACO.

The Respondent performed the fiscal year-end (FYE) 2011 audits of three school districts: La Villa Independent School District (ISD), Lasara ISD, and San Isidro ISD (the School Audits). The Respondent misrepresented to the Texas Education Agency (TEA) and Respondent's clients that he was associated with the firm of Oscar R. Gonzales, CPA & Associates, PLLC. The Respondent signed the School Audits as Oscar R. Gonzales, CPA, & Associates, PLLC, and submitted them to the TEA under the CPA firm name of Oscar R. Gonzales, CPA, & Associates, PLLC, without authorization from Oscar R. Gonzales, CPA, & Associates, PLLC. The Respondent failed to follow the applicable auditing standards and accounting principles in performing and issuing the Lasara ISD Audit for FYE 2011 and La Villa ISD Audit for FYE 2011.

## **B. AGREED CEASE AND DESIST ORDER**

- Investigation No.: 13-08-06N  
Respondent: Meliora Partners, Inc.  
Hometown: Marshalltown, IA  
Act Violation: 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services.

Respondent performed an attest service in Texas although Respondent does not hold a firm license issued by the Board.

## **C. CEASE AND DESIST ORDERS**

- Investigation No.: 12-10-23N  
Respondent: Imran Ilyas d/b/a Your Money Matters  
Hometown: Frisco  
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the

Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent offered to provide "accounting" services without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly failed to respond to the Board's attempts to gain Respondent's compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

- Investigation No.: 13-04-07N  
Respondents: John R. King and John R. King & Associates P.C.  
Hometown: San Antonio  
Act Violation: 901.456

Staff initiated an investigation of this matter based on evidence that Respondents were using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondents have not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondents offered to provide attest services, specifically audits, reviews, and compilations. This action constitutes a violation of Section 901.456 of the Act. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondents are licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondents repeatedly failed to respond to the Board's attempts to gain Respondents' compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondents.

- Investigation No.: 13-06-07N  
Respondent: Manuel Alvarez Jr. d/b/a Alvarez & Alvarez Accounting Associates, LLC  
Hometown: San Antonio  
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Respondent was using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

During the relevant times, Respondent used the title "accountant" and offered to provide "accounting" services without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly failed to respond to the Board's attempts to gain Respondent's compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

## **D. PROPOSED DEFAULT JUDGMENT BOARD ORDER**

- Investigation Nos.: 12-10-26L & 12-10-27L  
SOAH Docket No.: 457-13-5889  
Respondents: Jerry C. Agbasi and Agbasi & Associates

Certificate No.: 066516  
 Firm License No.: T05268  
 Rule Violations: 501.90(11)  
 501.93  
 Act Violations: 901.502(6)  
 901.502(11)

On June 25, 2013, the BEC found that Jerry C. Agbasi and Agbasi & Associates (Firm) failed to respond to a client's inquiries regarding taxes and cost reports the Firm prepared, and failed to respond to Board communications regarding this matter. The BEC offered Respondent an ACO ordering his certificate be revoked and his firm license not be renewed. The ACO would require Respondents to pay the Board \$5,000 in administrative penalties and whatever direct administrative costs were incurred in the investigation and prosecution of this matter. Respondents never responded to this offer.

The Board filed a Notice of Hearing and Complaint with the State Office of Administrative Hearings (SOAH). When Respondents failed to respond to the complaint or appear at the scheduled hearing, the Administrative Law Judge granted the Board's Motion for Default Judgment pursuant to Board Rule 519.42(d). This action resulted in the Board's revoking Respondents' individual certificate and firm license and assessing \$5,000 in administrative penalties and \$32.05 in administrative costs.

2. Investigation Nos.: 12-02-25L &  
 12-02-26L  
 SOAH Docket No.: 457-13-5927  
 Respondents: Rudy Daniel  
 Serrata & Rudy  
 Daniel Serrata  
 (Firm)  
 Hometown: San Antonio  
 Certificate No.: 055885  
 Firm License No.: T04043  
 Rule Violations: 501.73  
 501.74  
 501.76  
 501.77  
 501.90(2)  
 501.90(8)  
 501.90(9)  
 501.93

Act Violations: 901.502(2)  
 901.502(6)  
 901.502(11)

On August 29, 2012, the BEC found that Rudy Daniel Serrata & Rudy Daniel Serrata (Firm) failed to substantively respond to a Board communication that required such a response, then failed to respond to subsequent Board requests for a response. The BEC offered Respondent an ACO which would suspend Respondent's personal license for five years and deny renewal of his firm license (which is currently delinquent, expired) for five years. The Committee also assessed an administrative penalty of \$5,000

and administrative costs of \$120.33. Respondents never responded to this offer.

The Board filed a Notice of Hearing and Complaint with the State Office of Administrative Hearings (SOAH) and when Respondents failed to respond to the complaint or appear at the scheduled hearing, the Administrative Law Judge granted the Board's Motion for Default Judgment pursuant to Board Rule 519.42(d). This action resulted in the Board's suspending Respondents' individual certificate and firm license for a period of five years and assessing \$25,000 in administrative penalties and \$120.33 in administrative costs.

## Who Does What? Sorting Out the Roles of TSBPA and TSCPA

The Board occasionally receives a question that suggests confusion between the roles played by the Texas State Board of Public Accountancy (TSBPA or the Board) and those of the Texas Society of CPAs (TSCPA or the Society). The Board is the state licensing and regulatory agency that establishes and enforces standards for the practice of public accountancy in Texas. Under the Public Accountancy Act, the Board is charged with protecting the public by ensuring that those licensed to practice public accountancy have the necessary skills and experience to perform competently in that role and that they do so in accordance with state and federal regulations and guidelines.

### *In a Nutshell*

The Board's Qualifications Division evaluates the qualifications and work experience of applicants to determine if they have met all statutory requirements to take the CPA examination and become a Texas CPA. The Licensing Division handles the annual license renewal process, continuing professional education (CPE), sponsor review, and peer review. The sponsor review program evaluates the quality of CPE courses offered to Texas CPAs. Peer review provides for periodic review of the work product of licensed Texas CPA firms. On the Board's website, licensees are able to renew online and report and track their CPE hours. The Enforcement Division investigates complaints against Texas licensees and protects the public by taking action against anyone wrongly holding out as a CPA when he or she is not a Board licensee. The Board also keeps an eye on the broader national and global business picture for changes that could affect the profession and provides information to the Texas Legislature when requested.

The Society is a voluntary professional organization for Texas licensees. The Society offers such member services as continuing education courses, a statewide membership directory, speakers bureau, employment services, a monthly magazine, and access to local chapters. The Society advocates for the profession in the Texas Legislature and alerts its members to issues of interest at the state, national, and international level. The Society also works to bolster the public image of the profession.

## CPE Actions

The certificate of each Respondent listed below was not in compliance with the Board's CPE requirements as of the date of the Board meeting. Each Respondent was suspended for three years, or until the Respondent complies with the licensing requirements of the Act, whichever is earlier. A \$100 penalty was imposed for each year the Respondent continued to be in non-compliance with Section 501.94 (Mandatory CPE) and 523.111 (Mandatory CPE Reporting) of the Board's Rules, as well as Section 901.411 (CPE) of the Act.

Respondent / Location	Board Date	Respondent / Location	Board Date
David Curtis Agnew, Lumberton, TX	11/21/2013	Pamela Kaye Lawhon, Lake Jackson, TX	11/21/2013
Jennifer Lynne Billig, The Woodlands, TX	01/23/2014	Steven Lawrence Lombardo, The Woodlands, TX	01/23/2014
Richard Bragg, Jr., Katy, TX	01/23/2014	John Dennis Mancias, San Antonio, TX	01/23/2014
John Wesley Briggs, Dallas, TX	01/23/2014	Melissa Kelley Mills Milner, Corinth, TX	01/23/2014
Valdie Matthew Carr, Dallas, TX	11/21/2013	Isaac Maliba Mvula, Stettler, Alberta, Canada	01/23/2014
Elias Munoz Celaya, Katy, TX	01/23/2014	Lizbeth Aileen Nabhan, Grand Lake, CO	01/23/2014
Ka-Shun Chan, Missouri City, TX	01/23/2014	Oscar Javier Ornelas, El Paso, TX	01/23/2014
Charles Burnett Cole, Lubbock, TX	11/21/2013	David Allen Oyer, Austin, TX	11/21/2013
Vaughan Eugene Counts, Houston, TX	01/23/2014	William Bryan Peterson, Fort Worth, TX	11/21/2013
Foy Andrew Cox, Arlington, TX	11/21/2013	John E. Pitts, Dallas, TX	01/23/2014
Jan Baker Dabney, Livingston, TX	11/21/2013	Stephanie Lynn Poehls, Beasley, TX	11/21/2013
Mahesh Kumar Derashri, Houston, TX	01/23/2014	Susan Renee Purdy, Spring, TX	11/21/2013
Jeffrey Reid Farmer, League City, TX	01/23/2014	Stephen Eric Ray, Pinehurst, TX	01/23/2014
Thomas Mathew George, Houston, TX	01/23/2014	Barbara Lihua Shi, Los Angeles, CA	01/23/2014
Trisha Elaine Grimsley, Dallas, TX	01/23/2014	John Leonard Shroff, Houston, TX	01/23/2014
Jack Erik Gronberg, Highland Village, TX	11/21/2013	Amy Knight Ware, Houston, TX	11/21/2013
Nir Grossman, Houston, TX	11/21/2013	Barbara Sue Washler, San Antonio, TX	11/21/2013
Lindell Todd Guest, Houston, TX	11/21/2013	Elizabeth Calvert Whitehead, Dallas, TX	11/21/2013
Syed Haider Hasan, Plainfield, IL	11/21/2013	Daniel McKay Wilson, Alvin, TX	01/23/2014
Blake John Janak, Katy, TX	01/23/2014	Donna L. Witmer, Richmond, TX	01/23/2014
Cindy Arlette Keene, Houston, TX	11/21/2013	Thomas Lawrence Zschiesche, Austin, TX	11/21/2013
James Edward Kleitches, Dallas, TX	11/21/2013		
John George Knudsen, IV, Fort Worth, TX	11/21/2013		

## 3-Year Delinquent Actions

The Respondents listed below violated Section 901.502(4) (Grounds for Disciplinary Action) of the Act when they failed to pay license fees for three consecutive license periods. The certificate of each Respondent was revoked without prejudice as the Respondent was not in compliance as of the Board meeting date. Each Respondent may regain his or her certificate by paying all the required license fees and penalties and by otherwise coming into compliance with the Act.

Respondent / Location	Board Date	Respondent / Location	Board Date
James Wilbur Allen, Bulverde, TX	11/21/2013	Earl Leslie Doolin, Dallas, TX	01/23/2014
Thomas Ray Ball, Spring, TX	11/21/2013	Graham Duhamel, Houston, TX	01/23/2014
Mitchell Glenn Boleware, Hattiesburg, MS	01/23/2014	Gregory Neil Eddington, Oklahoma City, OK	11/21/2013
Steven Gerald Bradley, Bonham, TX	01/23/2014	Judith Ann Hardamon Ellis, Houston, TX	11/21/2013
Julie Brandy, Chicago, IL	11/21/2013	Curtis Michael Emerson, Houston, TX	11/21/2013
Janice Elaine Bryant, Irving, TX	11/21/2013	Randall Robert Fernandez, Spring, TX	01/23/2014
Linda Kay Bryant, Vilcabamba, Ecuador	01/23/2014	Cynthia Lynn Snow Franklin, Quitman, TX	11/21/2013
Gary Lynn Chaffin, Rancho Palos Verdes, CA	01/23/2014	Daniel Ramon Garza, San Antonio, TX	11/21/2013
Spencer Dee Cluff, Plano, TX	11/21/2013	Christine L. Chang Ging, Fort Worth, TX	11/21/2013
John Michael Colglazier, Spring, TX	01/23/2014	Twana Lee Gower, Oak Grove, MO	11/21/2013
Alton Henry Cook, Jr., Edinburg, TX	01/23/2014	Donnis Ray Gunter, Tyler, TX	11/21/2013
Rodney Stuart Davis, Norman, OK	01/23/2014	Rodney Carl Hakes, New York, NY	01/23/2014
Holland Don Dekeyzer, Houston, TX	01/23/2014	James Alvin Hall, Wichita Falls, TX	11/21/2013
James Lewis Donawho, Burleson, TX	01/23/2014	James Martin Havel, St Louis, MO	11/21/2013

Respondent / Location	Board Date
Carole Ann Hendley, Lubbock, TX	11/21/2013
Clifton Montgomery Hill, Missouri City, TX	01/23/2014
Monique Diana Hohmann, Dallas, TX	11/21/2013
Jacob J. John, Katy, TX	11/21/2013
Linda Mae Johnson, San Ramon, CA	11/21/2013
Kinyua Nyaga Kamaria, Pearland, TX	01/23/2014
Nicholas John Langley, Lake Charles, LA	11/21/2013
Chau Bao Le, San Francisco, CA	01/23/2014
Jason James Malinak, Monument, CO	11/21/2013
Jeremy Daniel McFadden, Austin, TX	11/21/2013
Anna Morton, Raymond, ME	11/21/2013
Gina Kathleen Odom, Flower Mound, TX	01/23/2014
Kwadwo Ofori-Mensah, Clinton, MS	01/23/2014
Lynn Karyle Peugh, Galveston, TX	01/23/2014
Jeffrey John Rick, Hartland, WI	11/21/2013
James Lee Ridley, Tyrone, OK	01/23/2014
Kimberly Lynn Selber, Shreveport, LA	01/23/2014
Mark Jennings Shaw, Duncanville, TX	01/23/2014
Roger Collin Shipp, Austin, TX	11/21/2013
Arty Boyd Smith, Jr., Addison, TX	01/23/2014
John James Strass, San Antonio, TX	01/23/2014
Diane Vivian Bailey Sturges, The Woodlands, TX	11/21/2013
Melvin Anthony Szarleta, Anchorage, AK	11/21/2013
Jack Turner Taylor, Jr., New York, NY	01/23/2014
Laura J. Tinsley, Signal Mountain, TN	01/23/2014
Jeffrey Alan Toole, Houston, TX	11/21/2013
Silvia Antje Townsend, Odessa, TX	11/21/2013
Lloyd James Weaver, Dallas, TX	11/21/2013
Johnnie Elaine Wells, Dallas, TX	11/21/2013
David Elmer Whitaker, Houston, TX	11/21/2013
Xiaoqin Wu, Sugar Land, TX	11/21/2013
John Paul Young, Midland, TX	01/23/2014

## Failure to Complete License Renewal

The respondents failed to complete their license renewal notices in accordance with Section 515.3 of the Board's Rules. Following a public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings recommended that the certificate of each respondent not in compliance be revoked without prejudice until such time as the respondent complies with the requirements of the Rules and the Act. The ALJ found that the respondents violated Section 901.502(12) (regarding violations of Board Rules) of the Act. The respondents, although properly notified, failed to appear in person or by authorized representative. No Board Committee considered this matter.

Respondent / Location	Board Date
Cindy Worthen Eubank, Keller, TX	01/23/2014
Michael Vincent Foster, Houston, TX	11/21/2013
Mark Alan Gill, Spring, TX	01/23/2014
Timothy Charles Harper, Keller, TX	01/23/2014
Larry Charles Lizana, Jr., Fairview, TX	01/23/2014



## Are You Interested in Becoming a Peer Reviewer?

The Texas Society of CPAs is always looking for qualified peer reviewers with experience in accounting and auditing engagements to perform peer reviews.

To learn more about becoming a qualified peer reviewer, visit the Peer Review section of [www.tscpa.org](http://www.tscpa.org) (under the Resource Center tab) or contact Jerry Cross, CPA, Director of Peer Review ([jcross@tscpa.net](mailto:jcross@tscpa.net) or 972/687-8617).

# Texas State Board of Public Accountancy

333 Guadalupe, Twr 3, Ste 900  
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## Attention: CPAs, Exam Candidates, and Accounting Students

If you are dealing with alcohol or drug dependency problems or mental health issues, you can get help from the AC-COUNTANTS CONFIDENTIAL ASSISTANCE NETWORK. ACAN volunteers are CPAs who have had first-hand experience with these same issues and who understand what you are dealing with. Don't hesitate to get the help you need. All communications are confidential.

**For help, call  
1-866-766-2226**

Administered by the TSCPA and Funded in Part by the Board

**LEGAL NOTICE:** The identity and communications and the fact of membership of anyone attending this group are confidential and protected under penalty of law under *Chapter 467* of the *Texas Health and Safety Code*.

### ADDITIONAL VOLUNTEERS NEEDED

ACAN needs volunteers across the state. If you are a CPA in recovery and interested in volunteering, please call 1-866-766-2226.

