



TEXAS STATE BOARD REPORT

Vol. 123 | May 2015

NEWS & UPDATES

PRESIDING OFFICER'S MESSAGE

Aloha in Retrospect: 2009–2015



As I am sure you may know, in the Hawaiian language aloha can mean hello and it can also mean goodbye. Please be assured that it was a lot easier to say, "Aloha!" as a new Board member, six years ago, than it is today as a departing member and as the Board's presiding officer. It certainly doesn't seem like it has been six years, but it has and now it's time to say it again. "Aloha!"

Goodbye

It has been an absolute pleasure and honor to have had the opportunity to serve on the Board. Hopefully I have made a contribution to the Board as a member and by extension, to the profession. It has been a tremendous learning experience for me to witness, firsthand, how well the regulatory program operates and how the profession as a whole accepts the responsibility to protect the public. I am proud of the Board's work and how well the many thousands of certified public accountants in this state do the right thing on a daily basis and competently carry out their responsibilities to the public. As a result, the profession is well-regarded by the public and that reputation is deserved.

Allow me to also express my appreciation to the staff of the Board and in particular to the Board's Executive Director, Bill Treacy. Bill Treacy has done a magnificent job of administering the Board's regulatory program and providing the Board members with the managerial support needed to address the many issues before the agency. I have learned a lot from Bill and he has earned my respect and friendship, through good times and bad.

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CALENDAR

Swearing-In Ceremony
Saturday, May 30, 2015
10:00 a.m.
Palmer Events Center
Austin, TX

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

**CPE SPONSORS SUCCESSFULLY
COMPLETING REVIEW (as of April 24, 2015)**

Sponsor #	Sponsor Name	Date of Next Review	Status
009247	Argo Group US, Inc.	11/01/2016 - 10/31/2017	A
005882	Arlington Association of CPA's	11/01/2016 - 10/31/2017	A
000436	Brazos Valley Chapter - TSCPA	01/01/2017 - 12/31/2017	A
009448	Capital CDC	11/01/2016 - 10/31/2017	A
009457	Carolyn M. Marshall, CPA	12/01/2016 - 11/30/2017	A
008811	Chicago Bridge and Iron Company	11/01/2016 - 10/31/2017	A
001152	ConocoPhillips	11/01/2016 - 10/31/2017	A
000515	Curtis Blakely & Co., PC	01/01/2017 - 12/31/2017	A
003283	Dallas - Ft Worth International Airport	01/01/2017 - 12/31/2017	A
000408	Dallas Chapter of the IIA	01/01/2017 - 12/31/2017	A
005465	Durbin & Bennett, LLP	12/01/2016 - 11/30/2017	A
000255	Exxon Mobil Corporation - Upstream Business Services	12/01/2016 - 11/30/2017	A
001424	Fancher & Company	02/01/2017 - 01/31/2018	A
009450	GFOAT	11/01/2016 - 10/31/2017	A
007491	Glen Fonner, CHFC	11/01/2016 - 10/31/2017	A
004940	GLO CPAs, LLLP	11/01/2016 - 10/31/2017	A
001140	Healthcare Financial Management Association	11/01/2016 - 10/31/2017	A
005396	HEB Grocery Company	11/01/2016 - 10/31/2017	A
008230	IHeart Media	11/01/2016 - 10/31/2017	A
003915	Institute of Internal Auditors - San Antonio Chapter	01/01/2017 - 12/31/2017	A
007142	ISACA - Austin	11/01/2016 - 10/31/2017	A
005906	Miller Grossbard Advisors, LLP	12/01/2016 - 11/30/2017	A
010050	NewGen Strategies and Solutions, LLC	01/01/2017 - 12/31/2017	A
009552	Preservation Financial, LLC	12/01/2016 - 11/30/2017	A
009877	Reimer, McGuinness & Associates, P.C.	01/01/2017 - 12/31/2017	A
008841	Ridout, Barrett & Co., PC	01/01/2017 - 12/31/2017	A
000266	San Antonio CPA/CPE Foundation - TSCPA	12/01/2016 - 11/30/2017	A
002582	San Antonio Estate Planners Council	11/01/2016 - 10/31/2017	A
010052	SC Baker & Company PC	01/01/2017 - 12/31/2017	E
008219	Scott M. Hill & Company	11/01/2016 - 10/31/2017	A
000509	Seidel Schroeder & Company	01/01/2017 - 12/31/2017	A
004850	Southwest Benefits Association	11/01/2016 - 10/31/2017	A
008614	Texas Association of CPAs	11/01/2016 - 10/31/2017	A
007129	Texas Electric Cooperatives	11/01/2016 - 10/31/2017	A
000300	Texas Instruments Incorporated	12/01/2016 - 11/30/2017	A
008002	The Catholic Foundation	01/01/2017 - 12/31/2017	A
009252	The Collaborative Law Institute of TX	12/01/2016 - 11/30/2017	A
007162	Towery & Associates	12/01/2016 - 11/30/2017	A
000265	TX Society of CPAs - Austin Chapter CPE Foundation	12/01/2016 - 11/30/2017	A
000387	TX Society of CPAs - South Plains Chapter	01/01/2017 - 12/31/2017	A
000535	TX Society of CPAs - Wichita Falls Chapter	02/01/2017 - 01/31/2018	A
001232	Vogel CPAs, PC	11/01/2016 - 10/31/2017	A
007492	XTO Energy Inc.	11/01/2016 - 10/31/2017	A
009528	Yeldell, Wilson & Co., P.C.	09/01/2016 - 08/31/2017	A

Registration Status: A = Currently active E = Currently expired

• Check the Board website at www.tsbpa.state.tx.us for qualified CPE providers before enrolling in a CPE course.

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PUBLIC ACCOUNTANCY**

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TREASURER

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All of the Board members that I have served with have been a real pleasure to work with in attempting to achieve the Board's goals and objectives. They have all contributed in their own way to the Board and the profession. Unfortunately I don't have enough space in this column to identify each of their contributions individually, but I do want to recognize the four members that are departing with me. They are Ray Ferguson, Dr. James Flagg, Jon Keeney, and Maribess Miller. They are very intelligent, analytical individuals that seriously accepted their responsibilities as Board members. They cannot be thanked enough for their time, effort, professionalism, and expertise they have brought to the Board. We have all become friends working closely together these past six years and I will miss collaborating with them. Also, I would be remiss if I didn't acknowledge all of the Board's advisory members and the contributions of volunteers, such as Bob Owen and Gary McIntosh.

Hello

Governor Greg Abbott will soon appoint five new Board members. Four will be CPAs and one will be a public member. All of them are in for a treat. I wish them all the very best and I expect their experiences will be as memorable as mine. The Board's work can be time consuming and demanding. However, I'm sure the new members will rise to the task. This wonderful profession, that I have spent the majority of my life in, is always changing and I am certain that the Board will continue to be the standard bearer for others to follow, both in this state and nationally.

Aloha,

Thomas G. Prothro, CPA, Presiding Officer (2013-2015)



2014 Board members. **Back row, left to right:** Robert M. McAdams, Susan Fletcher, John R. Broaddus, Phillip W. Worley, James C. Flagg, Jonathan B. Cluck, Steve D. Peña, and Donna J. Hugly.

Front row, left to right: William Treacy, Everett R. Ferguson, Maribess L. Miller, J. Coalter Baker, Thomas G. Prothro, Rocky L. Duckworth, and Jon R. Keeney. **Not pictured:** William Lawrence

Texas CPA Profession Celebrates 100 Years



Back row, left to right: TSBPA's Assistant Presiding Officer, J. Coalter Baker, CPA, Austin; Presiding Officer, Thomas G. Prothro, CPA, Tyler; and Rep. John Otto, CPA (R-Dayton). **Front row, left to right:** TSCPA's Chair, Mark Lee, CPA, Houston; Chair-elect, Allyson Baumeister, CPA, CGMA, Fort Worth; and House Speaker Joe Straus (R-San Antonio).



Left to right: Texas Lt. Gov. Dan Patrick; Sen. Charles Perry, CPA (R-Lubbock); TSCPA's Chair-elect, Allyson Baumeister, CPA, CGMA, Fort Worth; TSCPA's Chair, Mark Lee, CPA, Houston; TSBPA's Presiding Officer, Thomas G. Prothro, CPA, Tyler; TSBPA's Assistant Presiding Officer, J. Coalter Baker, CPA, Austin; Sen. Paul Bettencourt (R-Houston); and Sen. Kel Seliger (R-Amarillo).

The Texas Legislature approved two resolutions on Tuesday, January 27, 2015 to celebrate the 100-year anniversary of the professional practice of accounting in Texas and to honor the Texas State Board of Public Accountancy (TSBPA) and the Texas Society of Certified Public Accountants (TSCPA). The TSBPA and the TSCPA protect the interests and welfare of the public and the state. More than 250 CPAs visited the Capitol to witness the adoption of the resolutions by the Legislature.

House Resolution 183 was presented by CPA and TSCPA member, Rep. John Otto (R-Dayton), and states that "... the House of Representatives of the 84th Texas Legislature hereby commemorate the 100th anniversary of the Texas State Board of Public Accountancy and the Texas Society of Certified Public Accountants and extend to their officers and members sincere best wishes for continued success with their important work."

Senate Resolution 18 was offered by CPA and TSCPA member Sen. Charles Perry (R-Lubbock) and also extended best wishes stating, "For the last century, the Texas State Board of Public Accountancy and the Texas Society of Certified Public Accountants have served the accounting profession and the people of Texas with distinction; it is truly fitting that they receive special recognition for their many contributions to the public good."

In 1915, the Texas Legislature created the *Public Accountancy Act* (the *Act*) to form the TSBPA. The *Act* mandates the TSBPA to protect the public and ensure competence in the practice of public accountancy by administering examinations, issuing certificates, and by licensing certified public accountants. The public relies on the strength of the financial system in Texas and on the competence, integrity, and expertise of certified public accountants.

According to Senate Resolution 18, "The Texas State Board of Public Accountancy has since its inception helped ensure that the people of Texas are served by licensed men and women who possess the necessary education, skills, and capabilities to perform the vital function of accounting."

The TSBPA and the TSCPA would like to offer their gratitude toward Rep. Otto and Sen. Perry and their wonderful staff for creating the centennial resolutions. "It was an honor to witness such a momentous occasion and to be a part of a profession that has 100 years of historical success," said TSBPA Executive Director William Treacy. "On behalf of the Board, I would like to thank everyone who joined us to commemorate this special historical event."

Future Changes for Preparation Engagements and Peer Review

The American Institute of Certified Public Accountants (AICPA) adopted the Statement on Standards for Accounting and Review Services (SSARS) No. 21 on October 23, 2014. The driving force behind this new pronouncement was the confusion regarding reporting responsibilities of a CPA when involved with client financial statements. The advent of cloud computing and other real-time technologies has blurred the line as to who is pushing the button when printing out financial statements and if the CPA is required to issue a compilation report or not. As a result, a new non-attest service was created known as “preparation engagements.” Any previous confusion as to what service the CPA is performing is now clarified. The CPA will either be engaged to **compile** financial statements or be engaged to **prepare** financial statements. The pronouncement has no additional impact on reviews, compilations, and other attest engagements falling under SSARS.

Preparation engagements require an engagement letter signed by the CPA and client management. No report will be issued unless the CPA is required to disclaim based on client limitations. The CPA does not need to be independent. The reporting requirements include disclosing the basis of accounting on the face of the financial statements, or in footnotes, and clearly indicating on each page that no assurance is being provided by a CPA. The financial statements may be provided to third parties. In many ways the new preparation engagements look like the management-use-only financial statements that will no longer be available after the implementation of SSARS 21. The difference being that management-use-only financial statements, by their very name, are not to be presented to third parties. The new standards are effective for financial statement dates ending on or after December 15, 2015. Early implementation is allowed under SSARS No. 21.

The AICPA Peer Review Board indicated on January 31, 2015 that there are circumstances when preparation engagements can be subject to peer review. If the CPA firm is engaged to provide only preparation engagements for client financial statements they will not be subject to peer review. If the CPA firm performs audits, reviews, other attest engagements, and/or compilations then preparation engagements may be subject to peer review based on the risk analysis assessment of the peer reviewer. If a CPA firm has multiple partners and one partner solely handles preparation engagements, the peer reviewer must select a preparation engagement of that partner for review. The items to be reviewed are solely the signed engagement letter and a copy of the financial statements (include a disclaimer, if applicable).

The Texas State Board of Public Accountancy, as initiated through its Peer Review and Rules Committees, has proposed rules changes that would parallel those of the AICPA. Please note that until these changes become effective, preparation engagements are subject to peer review. Stay tuned!

The *Board Report* is Going Digital



In response to the growing number of electronic subscribers, beginning in 2016, the digital edition of the *Texas State Board Report* will be sent to all licensees by default and the print version will only be mailed to those who specifically request it. The digital format will allow more rapid delivery of future newsletters. Subscribers will be immediately notified via email when the *Board Report* is posted online.

If you would still like to receive the print version in the mail, simply send an email to boardreport@tsbpa.state.tx.us with the subject line: “**I want to receive the print version.**” You must also include your full name and license ID.

ENFORCEMENT ACTIONS

Ratified at the January 28, 2015 Board Meeting

A. AGREED CONSENT ORDERS (ACOs)

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.:

14-06-11L & 14-06-12L

Respondents: Rick

**Baumeister & Sanford,
Baumeister & Frazier, LLC**

Hometown: Dallas, TX

Certificate No.: 043704

Firm License No.: P05381

Rule Violation: 501.71

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondents must pay an administrative penalty of \$7,959 and \$289.87 in administrative costs within 30 days of the date of the Board Order.

Respondent inadvertently failed to disclose in writing to clients the nature, source, and amount or an estimate of the amount of other compensation received by Respondent upon the sale of investment property to clients.

2. Investigation No.: 14-07-19L

Respondent: John Patrick Fojtik

Hometown: Kingwood, TX

Certificate No.: 043148

**Rule Violations: 501.90(17),
501.90(18)**

**Act Violations: 901.502(6),
901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked in lieu of further disciplinary proceedings.

Respondent voluntarily disclosed confidential information communicated to him by his employer. Respondent violated the terms of his ACO by repeatedly voluntarily disclosing confidential information communicated to him by his employer.

3. Investigation Nos.: 14-09-

06L & 14-10-18L

**Respondents: John Franklin
Howard & J. Frank Howard,
CPA**

Hometown: Addison, TX

Certificate No.: 042443

Firm License No.: T08894

**Rule Violation: 501.90(4)
Act Violations: 901.502(6),
901.502(10), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate and firm license were revoked in lieu of further disciplinary action.

Respondent was convicted of the felony offense of Attempted Capital Murder on August 21, 2014 and was sentenced to life in prison.

B. CEASE AND DESIST ORDER

- **Investigation No.: 14-07-13N**
**Respondent: Dennis Green
d/b/a, Dennis Green
Accounting Services**
Hometown: Tomball, TX
**Act Violations: 901.451,
901.456**

Staff initiated an investigation of this matter based on evidence that Respondent was using

terms and performing 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," the term "accountant" and offered to provide "accounting" services. These actions constitute a violation of *Act Sections 901.451 and 901.453*. Respondent provided services to the public that involve the use of accounting, attest, or auditing skills. Offering these services while representing to the public that he 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.

C. PROPOSED DEFAULT JUDGMENT BOARD ORDER

- **Investigation No.: 14-01-03L**
SOAH Docket No.: 457-15-0006
**Respondent: Saleh Abdel-
Rahim Al-Shaikh**
Hometown: McKinney, TX
Certificate No.: 099439
**Rule Violations: 501.90(2),
501.90(9)**
**Act Violations: 901.502(6),
901.502(11)**

On March 18, 2014, the Behavioral Enforcement Committee (BEC) found that Saleh Abdel-Rahim Al-Shaikh admitted under oath to stealing at least \$200,000.00 from his employer. The BEC offered Respondent an ACO ordering his certificate be revoked, and requiring Respondent to pay the Board \$25,000 in administrative penalties and pay the Board's direct administrative costs incurred in the investigation and prosecution of this matter. Respondent did not accept this offer.

Pleadings were filed with the State Office of Administrative Hearings (SOAH) and after notice of hearing, Respondent failed to appear. The SOAH Administrative Law Judge (ALJ) granted staff's Motion for Default, pursuant to Board Rule 519.42(d), resulting in the Board granting a default Order finding that:

1) Respondent violated Board Rules 501.90(2) and 501.90(9), as well as Sections 901.502(6) and 901.502(11) of the *Public Accountancy Act*;

2) Respondent's individual certificate be revoked; and,

3) Respondent be assessed \$25,000 in administrative penalties; and \$326.11 in administrative costs.

Ratified at the March 26, 2015 Board Meeting

**A. AGREED CONSENT
ORDERS (ACOs)
BEHAVIORAL
ENFORCEMENT
COMMITTEE**

**1. Investigation Nos.: 13-07-08L & 13-07-09L
Respondents: Betty Harris & Dr. Betty Works, CPA
Hometown: San Antonio, TX
Certificate No.: 078727
Firm License No.: R00485**

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition to Respondent's annual CPE requirement, Respondent must complete four hours of live CPE in ethics and 16 hours of live CPE in the area of individual tax by December 1, 2015.

Respondents failed to exercise due professional care in the preparation of a client's tax return.

**2. Investigation Nos.: 14-07-17L & 14-07-18L
Respondents: Jeffrey Lewis Lyon & Jeffrey L. Lyon (Firm)
Hometown: Waxahachie, TX
Certificate No.: 055659
Firm License No.: T03556
Rule Violations: 501.74, 501.90(7)
Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondents must pay \$210.15 in administrative costs within 30 days of the date of the Board Order.

Respondent was the subject of a Consent Order of Permanent Injunction issued by the U.S. District Court for the Northern District of Texas in a case brought by the U.S. Commodity Futures Trading Commission. Respondent was the Chief

Financial Officer of two entities which were found to have violated several sections of the *Commodities Exchange Act*.

**3. Investigation No.: 13-07-06L
Respondent: Lisa Edwards Richards
Hometown: Deer Park, TX
Certificate No.: 044826
Rule Violations: 501.93, 501.76
Act Violation: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$2,000 and \$273.23 in administrative costs within 30 days of the date of the Board Order. Respondent failed to respond to Board communications and failed to return client records in a timely manner.

**4. Investigation Nos.: 14-10-03L & 14-10-04L
Respondents: Robert G. Vanwassehnova & Vanwassehnova & Associates
Hometown: Conroe, TX
Certificate No.: 028667
Firm License No.: P04712
Rule Violation: 501.71
Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondents must pay \$85.77 in administrative costs within 30 days of the date of the Board Order.

Respondent received a commission on the sale of a life insurance policy and did not disclose in writing the receipt of such commission.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.:

14-10-03T & 14-10-04T

Respondents: Robert Joseph Kollmansberger & R. J. Kollmansberger, CPA

Hometown: Garland, TX

Certificate No.: 010554

Firm License No.: R01219

Rule Violation: 527.5

Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby the Respondents were placed on limited scope status until a petition for removal is approved by the Technical Standards Review Committee. Respondent firm must submit all work pertaining to audits and reviews, including work papers and reports, to an approved pre-issuance reviewer for review prior to issuance of a report to a client. The Respondents may perform compilations and preparation services without preissuance.

The predecessor firm of Ragsdale and Kollmansberger had successive deficient peer reviews. The predecessor firm was dissolved on July 1, 2014 and held firm license number P04710.

2. Investigation No.: 14-12-15L

Respondent: Ragsdale, Curtis, and Lagow CPAs LLC

Hometown: Garland, TX

Firm License No.: C08819

Rule Violation: 527.5

Act Violation: 901.502(12)

Respondent firm entered into an ACO with the Board whereby the firm agreed to complete

an accelerated peer review on or before October 15, 2015. If a peer review is not completed on or before October 15, 2015, the executive director, in the absence of good cause for failure to meet the completion date, may place Respondent firm on limited scope without the opportunity for hearing. The scope limitation may not allow Respondent firm to issue audits, reviews, and compilations.

The predecessor firm of Ragsdale and Kollmansberger had successive deficient peer reviews. The predecessor firm was dissolved on July 1, 2014 and held firm license number P04710.

3. Investigation Nos.: 13-12-04L & 13-12-05L

Respondents: Anna K.

Swenson & Anna K.

Swenson, CPA, PLLC

Hometown: Pflugerville, TX

Certificate No.: 079648

Firm License No.: C08139

Rule Violations: 501.76,

501.81, 501.90(2)

501.90(11), 501.90(12)

501.93, 527.4

Act Violations: 901.502(6), 901.502(11), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondent Swenson agreed to involuntarily surrender her certificate for revocation in lieu of further disciplinary proceedings. Within 30 days of the Board Order, Respondent Swenson must return the original Certificate to the Board's Enforcement Division.

Respondent Swenson performed an audit of Grace Episcopal Church for the fiscal year

ending December 31, 2010 when she did not hold a firm license and received payment and failed to reimburse her client for an attest service that she failed to complete. Respondent Swenson also failed to respond to client inquiries within a reasonable time and without good cause; failed to provide copies of work papers requested by the Board; failed to respond to numerous Board communications; made deceitful statements to her client and Board staff and signed an affidavit taking an exemption from peer review although Respondents performed at least one attest service during the period. Respondent firm has failed to participate in peer review.

4. Investigation No.: 13-10-01L

Respondent: Emmanuel Nwachukwu & Nwachukwu & Company

Hometown: Dallas, TX

Certificate No.: 069652

Rule Violation: 501.93

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

Respondent entered into an ACO with the Board whereby the Board accepted the Respondent's offer of an involuntary surrender of his certificate in lieu of further disciplinary proceedings. Respondent must also pay \$885.88 in administrative costs within 30 days of the date the Board ratifies the order.

Respondent did not respond to Board communications dated October 2, 2013; October 17, 2013; and November 22, 2013.

B. AGREED CEASE AND DESIST ORDER

- **Investigation No.: 14-09-14N**
Respondents: Mbi Ebot and Ebot & CPAs, PLLC
Hometown: Dallas, TX
Act Violation: 901.451

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 until or unless Respondents comply with the registration and licensing provisions of the *Act*.

Respondents used the CPA designation although Respondents do not hold licenses in Texas.

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 the earlier of a period of three years, or until the respondent complies with the licensing requirements of the *Act*. Additionally a \$100 penalty was imposed for each year the respondent continued to be in non-compliance with the Board's CPE requirements.

The respondents were found to be in violation of *Section 523.111* (mandatory CPE reporting) and *501.94* of the Board's *Rules*, as well as *Section 901.411* (CPE) of the *Act*.

Respondent / Location	Board Date
Sahar Hisham Abu-Adas, Sugar Land, TX	1/28/2015
Boniface Ngang Awundaga, Rosharon, TX	3/26/2015
Robert Michael Barela, Houston, TX	3/26/2015
Brian Thomas Burris, San Antonio, TX	3/26/2015
Harish Dhanji Dand, Arlington, TX	3/26/2015
Martin B. Decamp, Bellaire, TX	1/28/2015
Donna Elizabeth Drawe, Houston, TX	3/26/2015
Joni Louise Gonzalez, Dallas, TX	1/28/2015

Respondent / Location	Board Date
Nir Grossman, Houston, TX	3/26/2015
Michelle Dugan Harris, Sugar Land, TX	1/28/2015
Eugene Adolphus Hawkins, Jr., Brownwood, TX	1/28/2015
Robin Laurie Hitt, Austin, TX	3/26/2015
Debra Keller, Aransas Pass, TX	3/26/2015
Matthew John Kline, Dallas, TX	3/26/2015
Laura Alayne Lynch, League, TX	1/28/2015
Joseph Eugene Madden, Denison, TX	1/28/2015
Mark Allen McGuire, Arlington, TX	1/28/2015
James Daniel Mooney, Dallas, TX	1/28/2015
Steven Boyd Mulkey, Spring Branch, TX	1/28/2015
Douglas Clark Nash, Dallas, TX	3/26/2015
George Andrew Pickard, Southlake, TX	3/26/2015
Angelyn B. Pierson, Dallas, TX	3/26/2015
Levi Marion Preston, Dallas, TX	3/26/2015
David Hugh Pryor, Littleton, CO	3/26/2015
Kristene Mary Reedy, Coppell, TX	3/26/2015
Jose N. Referente, Houston, TX	3/26/2015
Michael Zane Rhyne, Spring, TX	3/26/2015
Megan Smith Rutledge, Canyon Lake, TX	1/28/2015
Shelly Gazaway Sanders, San Antonio, TX	3/26/2015
Prateek Vijay Shah, Austin, TX	1/28/2015
Douglas Raphael Smith, Dallas, TX	3/26/2015
Mark Ellis Steakley, Houston, TX	3/26/2015
Diane Fleming Strassburg, Houston, TX	1/28/2015
Travis Lee Stricker, The Woodlands, TX	1/28/2015
Edwin William Van Ness, Houston, TX	3/26/2015
Richard Villanueva, Jr., Missouri City, TX	3/26/2015
Kimberly Sue White, Southlake, TX	1/28/2015
Michael Woodie Wiginton, McKinney, TX	3/26/2015
Donna L. Witmer, Richmond, TX	1/28/2015
Lei Yin, San Jose, CA	1/28/2015

Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* 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 of the required license fees and penalties and by otherwise coming into compliance with the *Act*.

Respondent / Location	Board Date
Bradley Charles Aldrich, St. Louis, MO	1/28/2015
Karen Lee Karako Arnold, Houston, TX	3/26/2015
Doris Robinson Baker, Baytown, TX	3/26/2015
Virginia Rhea Bennett, Carrollton, TX	1/28/2015
Marvin Lee Bowers, Dallas, TX	1/28/2015
Sarah Ashmore Bradley, New York, NY	3/26/2015
James Archie Broadway, Katy, TX	3/26/2015
Jesse George Budd, Sugar Land, TX	3/26/2015
Dick E. Chijioke, Plano, TX	3/26/2015
Gregory Edward Cole, Irving, TX	3/26/2015
Claire Kathleen Cotton-Watkins, Tallahassee, FL	3/26/2015
Pamela Sue Coyne, Austin, TX	3/26/2015
James Michael D'Ambrosio, Grapevine, TX	3/26/2015
Robert Lantz Deering, Houston, TX	3/26/2015
Donald Kenneth Dickey, Frisco, TX	3/26/2015
Dana Rochelle Donaldson, Clayton, OH	1/28/2015
Douglas Warner Donovan, Missouri City, TX	3/26/2015
Judy Crow Dorman, Conroe, TX	3/26/2015
David Lay Doss, Houston, TX	1/28/2015
James Richard Doty, Bakersfield, CA	3/26/2015
Rupert Lindsey Dowell, Jr., Amarillo, TX	3/26/2015
Patricia Eileen Doyle, Sugar Land, TX	3/26/2015
Donald Eugene Dunmire, New Braunfels, TX	3/26/2015
David Randolph Eads, New York, NY	3/26/2015
Barry Paul Fischer, Irving, TX	1/28/2015
Fred Michael Fleming, Cumming, GA	1/28/2015
Erin Elizabeth Forsyth, Austin, TX	3/26/2015
Jaspreet Kaur Grewal, Mumbai, India	3/26/2015
Tamara Wilson Griffith, Beaumont, TX	1/28/2015
Daniel P. Harrington, Gates Mills, OH	1/28/2015
Misti Michelle Heckel, Renton, WA	3/26/2015
Verland Eugene Hosey, The Colony, TX	3/26/2015
Michael Greyson Ivey, Dallas, TX	1/28/2015
Kimberly Denise Jasman, Katy, TX	3/26/2015
David K. Johnson, Tulsa, OK	3/26/2015
Yousef Hasan Kamel, Sharjah, United Arab Emirates	3/26/2015
Dwight Eugene Kellough, Granbury, TX	1/28/2015

Three-Year Delinquent Actions *—continued—*

Respondent / Location	Board Date
Laura Jane Koontz, St. Louis, MO	1/28/2015
John William Lamberth, West Hartford, CT	3/26/2015
Melinda Kay Brimberry Langford, Cedar Park, TX	3/26/2015
Matthew Ryan Latham, Irving, TX	3/26/2015
Stephen Wayne Laukhuf, Atlanta, GA	3/26/2015
Edwin Ellis Lee, Austin, TX	1/28/2015
Susan Saville McEvoy, Dallas, TX	3/26/2015
Andrew Joseph Muller, Jr., Austin, TX	3/26/2015
Jacqueline Renee Northcut, Houston, TX	1/28/2015
James J. O'Brien, Fort Worth, TX	3/26/2015
Myung Chang Paik, Seoul, Republic of Korea	3/26/2015
Ryan Alan Reinke, Essexville, MI	3/26/2015
Beth Marie Rindfuss, Austin, TX	1/28/2015
Jeffrey Alan Roberts, Houston, TX	1/28/2015
Jose Manuel Rodriguez, Dallas, TX	1/28/2015
Robert Michael Roosa, Austin, TX	3/26/2015
Alan Arthur Rosner, Albuquerque, NM	3/26/2015
Kimberly Ann Rossi, Fort Worth, TX	1/28/2015
Daniel G. Scheibel, Irving, TX	1/28/2015
Karl Hugo Schulte, Austin, TX	1/28/2015
Eldred C. Speck, Cibolo, TX	3/26/2015
Javier Francisco Suarez, Dallas, TX	3/26/2015
Ronald Ralph Taylor, Laurel, MS	3/26/2015
Ronilo De Yro Tolentino, Mission Hills, CA	3/26/2015
Deborah G. Villaman, Arlington, TX	3/26/2015
Kenneth White, Cypress, TX	3/26/2015
Charlene Denise Williams, San Francisco, CA	3/26/2015
Robert Charles Elliott Wolfe, Houston, TX	1/28/2015
Leanne K. Wyatt, Dallas, TX	1/28/2015
Michael George Wyles, Odessa, TX	1/28/2015

Failure to Renew Actions

The respondent listed below failed to complete their license renewal notice 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 the respondent not in compliance be revoked without prejudice until such time as the respondent comply with the requirements of the *Rules* and the *Act*. The ALJ found that the respondent violated *Section 901.502(12)* (regarding violations of Board *Rules*) of the *Act*. The respondent, although properly notified, failed to appear in person or by authorized representative.

Respondent / Location	Board Date
Candace Melaine Stevenson, Frisco, TX	3/26/2015

Texas State Board of Public Accountancy

333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701-3900

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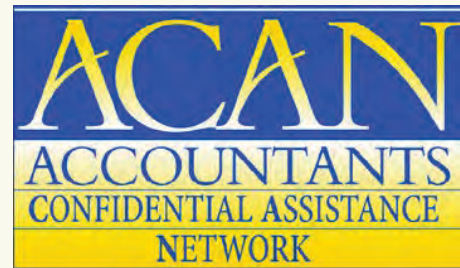
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Attention: CPAs, Exam Candidates, and Accounting Students

If you are dealing with alcohol or drug dependency problems or mental health issues, you can get help from the Accountants 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



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.

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*.