



TEXAS STATE BOARD REPORT

Vol. 127 | May 2016

NEWS & UPDATES

Committees Play Critical Role in TSBPA

The Texas State Board of Public Accountancy (TSBPA) regulates the practice of public accountancy in accordance with Chapter 901 of the Texas Occupations Code. To protect the public and ensure competence in the practice of the profession, the Board examines, certifies, and licenses certified public accountants (CPAs). The TSBPA also uses a committee structure to assist in the performance of its duties, which includes policy-making and working committees.

Committee members are appointed by the presiding officer of the Board and serve two-year terms. Committees generally include two to five Board members, one of whom serves as chair, and the presiding officer is an ex-officio member of all committees. Frequently, non-Board member CPAs are appointed for their expertise in relevant areas. These advisory members have a vital role in the administration of the Public Accountancy Act (the Act) and the enforcement process.

Board staff serve as liaisons to committees in their areas of responsibility. Most committees meet several times a year and require many hours of preparation, so committee service represents a substantial dedication of time and resources. The committees make recommendations to the full Board for its consideration and approval. The Board has 12 standing committees:

- Behavioral Enforcement
- Constructive Enforcement
- Continuing Professional Education
- Executive
- Fifth-Year Accounting Students Scholarship Program Advisory
- Licensing
- Peer Assistance Oversight
- Peer Review
- Peer Review Oversight Board
- Qualifications
- Rules
- Technical Standards Review

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CALENDAR

Swearing-In Ceremony
Saturday, June 18, 2016
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.

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of March 18, 2016)

Sponsor #	Sponsor Name	Date of Next Review	Status
006325	Akin, Doherty, Klein & Feuge, PC	11/01/2017 - 10/31/2018	A
008609	Alliance Data Systems Corp	11/01/2017 - 10/31/2018	A
006244	American Center for Continuing Professional Education	10/01/2017 - 09/30/2018	A
001287	Arnold, Walker, Arnold & Co. PC	12/01/2017 - 11/30/2018	A
008780	Association of Government Accountants - San Antonio Chapter	09/01/2017 - 08/31/2018	E
006686	Auerbach Albert & Gold, LC	11/01/2017 - 10/31/2018	A
008580	Auldridge Griffin, P.C.	10/01/2017 - 09/30/2018	A
000117	Avatar Systems, Inc.	11/01/2017 - 10/31/2018	A
010136	Brayn Consulting, LLC	12/01/2017 - 11/30/2018	A
004833	Brehm, Havel & Co., LLP	11/01/2017 - 10/31/2018	A
009007	Canales, Garza & Baum, PLLC	09/01/2017 - 08/31/2018	E
000093	Centerpoint Energy	11/01/2017 - 10/31/2018	A
008568	Cloud Training Services	09/01/2017 - 08/31/2018	E
009954	CompuTrain Business Solutions, Ltd.	11/01/2017 - 10/31/2018	A
006207	Dallas Regional Chamber	09/01/2017 - 08/31/2018	A
010119	Daseke Inc	10/01/2017 - 09/30/2018	A
010130	FEI Houston, Inc	11/01/2017 - 10/31/2018	E
003215	Firstgroup America, Inc.	11/01/2017 - 10/31/2018	A
000207	Guinn, Smith & Co.	11/01/2017 - 10/31/2018	A
000356	Harper & Pearson Company, PC	12/01/2017 - 11/30/2018	A
000092	Hereford, Lynch, Sellars & Kirkham, PC	11/01/2017 - 10/31/2018	A
001070	Hines	10/01/2017 - 09/30/2018	A
009030	Hudson Advisors, L.P.	10/01/2017 - 09/30/2018	A
009366	Independent Bankers Association of Texas	11/01/2017 - 10/31/2018	A
006687	Independent Schools Association of the Southwest	11/01/2017 - 10/31/2018	A
009950	Knighton & Stone, PLLC	11/01/2017 - 10/31/2018	A
007805	Linn Thurber LLP	11/01/2017 - 10/31/2018	A
009653	M & K CPAS, PLLC	11/01/2017 - 10/31/2018	A
010126	Maverick Capital, Ltd.	11/01/2017 - 10/31/2018	A
000317	McClanahan and Holmes, LLP	12/01/2017 - 11/30/2018	A
000289	Perkins, Dexter, Sinopoli & Hamm, PC	12/01/2017 - 11/30/2018	A
009228	Planning Works	10/01/2017 - 09/30/2018	E
000076	PSK LLP	11/01/2017 - 10/31/2018	A
005791	Pulliam & Cable, PC	10/01/2017 - 09/30/2018	E
008781	Richard P. Slaughter Associates, Inc	10/01/2017 - 09/30/2018	A
009667	Scalco Johnson Leahy & Dudek CPAs, PLLC	12/01/2017 - 11/30/2018	A
008584	Sloan & Kuecker, PC	10/01/2017 - 09/30/2018	A
001245	Southern Gas Association	12/01/2017 - 11/30/2018	A
001142	Squyres, Johnson, Squyres & Co LLP	11/01/2017 - 10/31/2018	A
002551	Stovall, Grandey & Allen, LLP	11/01/2017 - 10/31/2018	A
001222	TACUA	11/01/2017 - 10/31/2018	A
000137	Tax Executives Institute, Inc. - Dallas	11/01/2017 - 10/31/2018	A
009080	Texas A&M Forest Service	12/01/2017 - 11/30/2018	A
008404	Training Strategies, Inc.	11/01/2017 - 10/31/2018	A
010123	University of Dallas - Center for Professional Development	11/01/2017 - 10/31/2018	A
000144	University of Texas at Arlington	11/01/2017 - 10/31/2018	A
003237	University of the Incarnate Word	12/01/2017 - 11/30/2018	A
009535	Willbros USA, Inc.	10/01/2017 - 09/30/2018	A

Registration Status: A = Currently active E = Currently expired

• Check the Board website at www.tsbpa.texas.gov for qualified CPE providers before enrolling in a CPE course.

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900

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EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

Accounting/Administration
(512) 305-7800
FAX (512) 305-7854
accounting@tsbpa.texas.gov

CPE
(512) 305-7844
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Enforcement
(512) 305-7866
FAX (512) 305-7854
enforcement@tsbpa.texas.gov

Executive Director
(512) 305-7800
FAX (512) 305-7854
executive@tsbpa.texas.gov

Licensing/Peer Review
(512) 305-7853
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Publications
(512) 305-7804
FAX (512) 305-7875
publicinfo@tsbpa.texas.gov

Qualifications
(512) 305-7851
FAX (512) 305-7875
exam@tsbpa.texas.gov

The Board's two policy-making committees are the Executive Committee and the Rules Committee. The Board's presiding officer chairs the **Executive Committee**, which also includes the assistant presiding officer, secretary, treasurer, former presiding officer (if still a member of the Board), and a Board member-at-large. The executive director and the chief financial officer serve as liaisons to the Executive Committee. Among the Executive Committee's responsibilities are the Board's budget and finances, litigation, proposed changes to the *Act*, and relations with national associations and boards, as well as legislative oversight. The Executive Committee is also the Board's audit committee.

The **Rules Committee** is a policy-making committee comprised solely of Board members, one of whom serves as chair. The committee makes recommendations to the Board concerning the Board's *Rules*, opinions, and policies. Any proposed rule changes coming from another committee must be considered by the Rules Committee before the Board takes action on the proposed change. The Board's general counsel serves as a liaison with the Rules Committee.

The **Behavioral Enforcement Committee** studies complaints involving suspected violations of the *Act* and the Board's *Rules* and makes recommendations to the Board as appropriate. The committee also completes follow-up on Board orders to ensure that certificate or registration holders and others adhere to agreements with or sanctions prescribed by the Board.

The **Constructive Enforcement Committee** investigates matters forwarded to the committee from any other Board committee or staff member in accordance with Board instruction and policy, and may gather evidence regarding each referred matter. Constructive Enforcement also informs referring Board committees or Board staff of the results of its investigations and informs the appropriate committee when possible violations of Board *Rules* and the *Act* are observed.

The **Continuing Professional Education (CPE) Committee** makes recommendations to the Board regarding the mandatory continuing professional education program, reporting and attendance requirements, registration, monitoring of continuing professional education sponsors, disciplinary actions, reporting forms, and office procedures. This committee investigates sponsor compliance with the

terms of the sponsor agreements, including the related record-keeping requirements. The CPE Committee also makes recommendations to the Board regarding the results of monitoring continuing professional education courses for the purpose of evaluating the facilities, course content as presented, and the adequacy of the course presenter(s).

The **Fifth-Year Accounting Students Scholarship Program Advisory Committee** makes recommendations to the Board regarding the establishment and administration of scholarships under the Fifth-Year Accounting Students Scholarship Program, including the amount of money needed to fund the scholarships and the maximum amount that may be awarded to a student. This committee also makes recommendations regarding the prioritization of factors, including financial need, ethnic or racial minority status, and scholastic ability and performance.

The **Licensing Committee** oversees all aspects of the licensing process and considers requests or applications for reinstatement of any certificate, registration, or license that the Board has previously revoked, suspended, or refused to renew.

The **Peer Assistance Oversight Committee** oversees the peer assistance program administered by the TSCPA as required under the Texas Health and Safety Code, Chapter 467.001(B), and ensures that the minimum criteria as set out by the Texas Department of State Health Services are met. It makes recommendations to the Board and the TSCPA regarding modifications to the program and, if warranted, refers cases to other Board committees for consideration of disciplinary or remedial action by the Board.

The **Peer Review Committee** conducts a periodic review and evaluation of CPA firms' compliance with applicable accounting, auditing, and other attestation standards adopted by generally recognized standard-setting bodies. The program may include education, remediation, disciplinary sanctions, or other corrective action where reporting does not comply with professional or regulatory standards. The committee also refers to the Technical Standards Review Committee egregious substandard reports issued to practice units for which educational rehabilitation has not been effective.

The **Peer Review Oversight Board** was established under the provisions of the Texas Administrative Code, Title 22, Rule 527.7 (c). It is retained by the

TSBPA to monitor sponsoring organizations that have been approved by the TSBPA for the administration of peer reviews under the sponsorship of the American Institute of Certified Public Accountants peer review program for those firms that are licensed or registered in Texas.

The **Qualifications Committee** makes recommendations regarding educational and work experience requirements for CPA candidates; considers the qualifications of applicants seeking licensure; and oversees various aspects of the Uniform Certified Public Accountant Examination offered in Texas.

Finally, the **Technical Standards Review Committee** considers complaints from any source involving suspected violations of the technical standards contained in, or incorporated by reference in the *Rules*. The committee reviews evidence and makes recommendations to the Board as appropriate. This committee also considers evidence of alleged violations of Board orders to ensure that certificate or registration holders and others adhere to sanctions prescribed by agreements with the Board.

The functions of all of the committees described in this article are essential to the administration of the *Act* and the Board would like to thank each committee member for their time, expertise, and commitment to the profession.

Get Ready for CPE Compliance Monitoring

The Board's Continuing Professional Education (CPE) Committee met earlier this year and discussed possible options in regards to CPE compliance monitoring related to Board *Rule 523.111(c), Required CPE Reporting*. Compliance with this section of the *Rules* is normally tested as part of the internal audit process of the Board's operational activities. Due to the importance of our CPE program, the committee determined that a more frequent monitoring process should be established.

Starting with licensees that are renewing this June, July, and August, staff in the CPE department will begin selecting a number of licensees on a random basis for compliance with the CPE rules. A new sample will be selected in each subsequent quarter. The licensees selected for review will be asked to provide evidence of completion that supports the CPE submissions used for licensure renewal for the most recent three-year licensing period. Licensees may be subject to disciplinary action by the Board for violation of the *Rules of Professional Conduct*, if they fail to adequately verify their compliance to the CPE reporting rules.

For those selected for CPE compliance monitoring, you will receive further instructions with additional information and deadlines for submitting your required documents.

Are You Moving?



Whether you move next door or across the country, Board rules require you to notify us within 30 days!

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov
- **Phone:** 512-305-7853
- **Mail:** TSBPA
333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900

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

ENFORCEMENT ACTIONS

Ratified at the March 24, 2016 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.:

15-09-09L & 15-09-10L

Respondents: Raymond Harold Best & Raymond H. Best (Firm)

Hometown: Arlington, TX

Certificate No.: 053954

Firm License No.: T07689

Rule Violation: 501.74(b)

Act Violation: 901.502(6)

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondents must pay \$95.28 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to file a client's tax return.

2. Investigation Nos.: 15-09-11L & 15-09-12L

Respondents: H. Morris

Gregory & Sykes, Gregory & Company, P.C. (Firm)

Hometown: Dallas, TX

Certificate No.: 008193

Firm License No.: C03381

Rule Violation: 501.74

Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondent must complete eight hours of continuing professional education (CPE) in the area of fiduciary or trust income tax. This requirement is in addition to Respondent's annual CPE requirement. Respondent must also reimburse the Complainant \$1,325 within 30 days of the date of the Board Order and pay \$107.20 in administrative costs within 30 days of the date of the Board Order.

Respondent made an error on a trust tax return.

3. Investigation Nos.: 15-08-03L & 15-08-04L

Respondents: Joe David Heredia & Joe David Heredia (Firm)

Hometown: Bonham, TX

Certificate No.: 045586

Firm License No.: S06995

Rule Violations: 501.74(b), 501.76

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 \$416.88 in administrative costs within 30 days of the date of the Board Order.

Respondents failed to complete a client's tax returns in a timely manner and failed to return a client's records upon request.

4. Investigation No.: 15-11-05L

Respondent: Jonathan Leland Moore

Hometown: Waxahachie, TX

Certificate No.: 084286

Rule Violation: 501.90(4)

Act Sections: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked in lieu of further disciplinary action. Respondent pleaded guilty to conspiracy to defraud the United States and to commit bank fraud, a felony, and was sentenced to 35 months in prison.

5. Investigation No.: 15-11-14L

Respondent: Donald Wayne Nederman

Hometown: Irving, TX

Certificate No.: 081119

Rule Violation: 501.90(2)

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

Respondent entered into an ACO with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary proceedings. In addition,

Respondent must pay \$35.73 in administrative costs within 30 days of the date of the Board Order.

Respondent misappropriated funds from his employer.

6. Investigation No.: 15-11-02L

Respondent: Timothy Lyle Pruden

Hometown: Arlington, TX

Certificate No.: 071687

Rule Violations: 501.90(2), 501.90(10)

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

Respondent entered into an ACO with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary proceedings. In addition, Respondent must pay \$154.84 in administrative costs within 30 days of the date of the Board Order.

Respondent misappropriated funds from his employer and made unauthorized credit card charges on the employer's credit card.

7. Investigation No.: 15-03-33L

Respondent: Craig James Schexnaider

Hometown: Beaumont, TX

Certificate No.: 019252

Act Violation: 901.502(2)(B)

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

Respondent failed to file his personal income tax return. Respondent pleaded guilty to one count of failing to file his federal income tax return and was sentenced to 12 months in prison and one year of supervised release and ordered to pay a \$5,000 fine and his tax liability.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 15-09-07L & 15-09-08L

Respondents: John Peter Dubose & John P. Dubose (Firm)
Hometown: Bridge City, TX
Certificate No.: 018661
Firm License No.: S03739
Rule Violation: 527.5
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and subject to a scope limitation from the effective date of the Board Order until an application for removal of the limitation is found acceptable to the Technical Standards Review (TSR) Committee and ratified by the Board. Respondent Firm is prohibited from performing audits and reviews and no reports pertaining to compilation services are to be issued by Respondent Firm until they have been reviewed and accepted for release to a client by a pre-approved, pre-issuance reviewer. Respondents must also pay administrative costs of \$952.88 within 30 days of the date of the Board Order and Respondent Dubose must complete an eight hour live CPE course in reviews and compilations within 90 days of the effective date of the Board Order. Respondent Firm has received three successive deficient peer reviews as defined under Board *Rule 527.5*.

2. Investigation Nos.: 15-12-18L & 15-10-07L

Respondents: Ronald Eugene Kahanek & Kahanek, Franke & Asso., L.C.
Hometown: Houston, TX
Certificate No.: 021897
Firm License No.: C04027
Rule Violation: 527.5
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were Reprimanded, must pay administrative costs of \$952.88 within 30 days of the date of the order, and are subject to a scope limitation described below from the effective date of the Board Order until an application for removal of the limitation is found

acceptable to the TSR Committee and ratified by the Board. Respondent Firm is prohibited from performing ERISA Employee Benefit Plan audits and audits that satisfy the Single Audit Act, as amended, and OMB Circular A-133 through fiscal year 2015 and the Uniform Guidance, effective beginning fiscal year 2016. Respondent Firm may perform reviews, compilations, and all other audits not prohibited above so long as they have been reviewed and accepted for release to a client by a pre-approved, pre-issuance reviewer. Respondent Firm has received three successive deficient peer reviews as defined under Board *Rule 527.5*.

3. Investigation Nos.: 14-02-01L & 14-02-02L

Respondents: Larry Michael Webb & Larry Michael Webb (Firm)
Hometown: Bridge City, TX
Certificate No.: 017812
Firm License No.: S08976
Rule Violation: 527.5
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were placed on limited scope status as to compilations, audits and reviews from the date the Board ratifies this ACO until Respondents obtain a pass rating on an accelerated peer review or the Board approves Respondents' petition for removal of limited scope status. Respondents must engage a Board-approved accountant to pre-approve all compilations, audits and reviews before issuance by Respondents. Respondent Firm is ordered to obtain an accelerated peer review from the AICPA within six months of signing the ACO. If Respondent Firm passes the accelerated peer review, Respondents will be able to perform compilations and reviews without pre-issuance review; however, the scope of Respondents' practice would remain limited with regard to the pre-issuance review of audits. If Respondents obtain a score of fail, or pass with deficiencies, on the accelerated peer review then Respondents shall pay \$706.55 in administrative costs to the Board within 30 days of the date that Respondents obtain the peer

review rating and shall continue to be required to utilize the pre-issuance reviewer to pre-approve all compilations, audits and reviews before issuance by Respondents until the Board approves Respondents' petition for removal of limited scope status. The terms of this ACO apply to any successor firms.

Respondent Firm has received three successive deficient peer reviews as defined under Board *Rule 527.5*.

B. PROPOSED DEFAULT JUDGMENT BOARD ORDER

- **Investigation No.:** 15-03-35L
SOAH Docket No: 457-16-0460
Respondent: Jacqueline R. Morrison
Hometown: Cedar Hill, TX
Certificate No.: 064187
Rule Violation: 501.90(5)

On April 8, 2015, staff initiated a complaint against Respondent based upon Respondent's felony conviction of one count of conspiracy to aid and assist in the preparation and presentation of false and fraudulent tax returns, 13 counts of aiding and assisting in the preparation and presentation of false and fraudulent tax returns, and three counts of wire fraud resulting in Respondent being sentenced to 187 months in prison and ordered to pay over \$17 million dollars in restitution. Staff offered Respondent an ACO ordering her certificate be revoked, in lieu of further disciplinary action. Respondent did not respond to the ACO offer. Pleadings were filed with the State Office of Administrative Hearings and after notice of hearing, Respondent failed to appear. The SOAH Administrative Law Judge granted staff's Motion for Default, pursuant to Board *Rule 519.42(d)*, and dismissed the case from the SOAH docket. The Board granted a default Order finding that: 1) Respondent violated Board *Rule 501.90(5)*; and, 2) Respondent's individual certificate be revoked.

Continuing Professional Education Actions

The certificate of each respondent listed below was not in compliance with the Board's continuing professional education (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 continues 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
Marsalla Ann Bejar, Sugar Land, TX	03/24/2016
Christie Lynn Cowart, Dallas, TX	03/24/2016
Holsey Hill Glover, Midland, TX	03/24/2016
Joe Michael Harbour, Plano, TX	03/24/2016
Justin Patrick Johnson, Houston, TX	03/24/2016
Vandana Amar Kalle, Katy, TX	03/24/2016
Sarah Loftis McDermitt, Allen, TX	03/24/2016
Jackson Pennington Morgan, Jr., Houston, TX	03/24/2016
Lorrie Dianne Parsons, Lewisville, TX	03/24/2016
Frank Richard Pierce, Houston, TX	03/24/2016
Elizabeth Dawn Prochnow, Sugar Land, TX	03/24/2016
Loretta Sue Ratliff, Richland Hills, TX	03/24/2016
Fallon Trenise Rice, Atlanta, GA	03/24/2016
Daniel William Schreimann, Irving, TX	03/24/2016
Michael Reese Trotter, Southlake, TX	03/24/2016
Hector Adrian Willars, Cypress, TX	03/24/2016

Three-Year Delinquent Actions

The respondents listed below violated *901.502(4)* 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
Julie Neville Bullard, Houston, TX	03/24/2016
Carolyn Palitza Burek, San Antonio, TX	03/24/2016
Ian Gordon Manson Cardono, Houston, TX	03/24/2016
Abraham A. Cato, Dharan, Saudi Arabia	03/24/2016

Respondent / Location

Respondent / Location	Board Date
Susan Chen, Garland, TX	03/24/2016
Susan Ann Cortelyou, Dallas, TX	03/24/2016
Lynda Sue Curtis, Houston, TX	03/24/2016
Gabriel Edward Dickey, Broomfield, CO	03/24/2016
Gregory Scott Edwards, San Juan Capistrano, CA	03/24/2016
Barry Scott Fitzgerald, Tyler, TX	03/24/2016
David John Galvanek, Plano, TX	03/24/2016
Ricky Michael Guerrero, Austin, TX	03/24/2016
Vicki Lyn Goodwin Hart, Tyler, TX	03/24/2016
Robert Leroy Hosea, Dallas, TX	03/24/2016
Paul Wayne Lyles, Roanoke, TX	03/24/2016
Christina Marie McKinney, Wimberley, TX	03/24/2016
Susan Kimberly Murphy, Indianapolis, IN	03/24/2016
Edward Charles Ritter, Knoxville, TN	03/24/2016
Troy Nicolas Rosales, Houston, TX	03/24/2016
Charles Francis Slayer, Richardson, TX	03/24/2016
Ben Rufus Smart, Amarillo, TX	03/24/2016
Gerri Schwantes Stepanek, Round Rock, TX	03/24/2016
Vincent Nicholis Strohmeier, Houston, TX	03/24/2016
Pamela Kay Upham, Basehor, KS	03/24/2016
Margaret Ruth Whatley, Fairfax, VA	03/24/2016
Julie McElvany Witherspoon, Tomball, TX	03/24/2016
Percy Perry Woodard, Jr., Rhome, TX	03/24/2016
Chwan-Chyuan Wu, Taichung 407, Taiwan	03/24/2016

Failure to Renew Action

The respondent 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 complies 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. No Board Committee considered this matter.

Respondent / Location	Board Date
Sylvia Murlene Williams, Carrollton, TX	01/14/2016

Texas State Board of Public Accountancy
333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701-3900

PRSRST STD
U.S. POSTAGE PAID
PERMIT NO. 834
AUSTIN, TEXAS

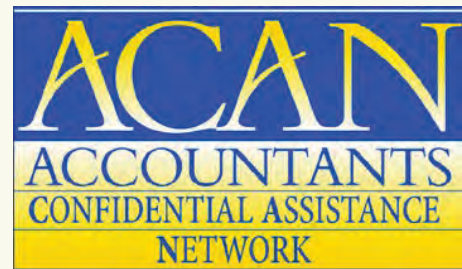
Follow us on [Twitter](#). Like us on [Facebook](#). Follow us on [Twitter](#). Like us on [Facebook](#). Follow us on [Twitter](#).

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). 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*.