



TEXAS STATE BOARD REPORT

Vol. 133 | November 2017

NEWS & UPDATES

Gov. Abbott Names Cavazos Presiding Officer, Appoints Four New Board Members

Governor Greg Abbott designated Manuel “Manny” Cavazos IV, Esq., CPA as the presiding officer of the Texas State Board of Public Accountancy (TSBPA) and appointed four new Board members on September 29, 2017. Mr. Cavazos of Austin has replaced J. Coalter Baker, CPA whose term expired. Newly-appointed Board members include Lisa A. Friel, CPA of San Antonio; Jamie D. Grant of Arlington; James D. “Jim” Ingram IV, CPA of College Station; and Debra Saldaña Sharp of Houston. The new Board members will each serve a six-year term and have replaced members with expired terms.



Manuel "Manny" Cavazos IV, Esq., CPA

Manuel Cavazos IV was appointed presiding officer of the Texas State Board of Public Accountancy following completion of a term as chair of the Texas Credit Union Department. Cavazos is a self-employed CPA and attorney, previously of Brownsville and Laredo.

Cavazos has extensive experience in natural gas, having served as an executive vice president for Western Gas Interstate and as an officer for

the NYSE company. He was head of cost accounting for the oil production facilities in the Alaska North Slope for Halliburton/Brown & Root. His international experience includes serving as the controller for the support facilities for the Airborne Warning and Control System and F-16 for five bases in Saudi Arabia for CRS, Inc. and Metcalf & Eddy with extensive travel throughout Europe. Additionally, he was employed as the head of legal and financial compliance for water districts for the state of Texas.

Cavazos is a member of the Texas Society of CPAs, the American Bar Association, and the California State Bar. He is a former board member of the Greater Austin Hispanic Chamber of Commerce, and a former board member and treasurer of the Texas Society to Prevent Blindness. Cavazos received a Bachelor of Arts in Economics from the University of Texas at Austin and a Juris Doctor from Taft Law School.

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CALENDAR

Swearing-In Ceremony
Saturday, Dec. 2, 2017
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 October 13, 2017)

Sponsor #	Sponsor Name	Date of Next Review	Status
002509	ATKG, LLP	10/01/2019 - 09/30/2020	A
001043	Bland Garvey, PC	10/01/2019 - 09/30/2020	A
008724	Calpine Corporation	06/01/2019 - 05/31/2020	A
000225	Collier, Johnson & Woods, PC	11/01/2019 - 10/31/2020	A
005306	Communities Foundation of Texas	09/01/2019 - 08/31/2020	A
004579	CPE	06/01/2019 - 05/31/2020	A
004259	Hein & Associates	10/01/2019 - 09/30/2020	A
001101	Henry & Peters, PC	11/01/2019 - 10/31/2020	A
000154	Institute of Internal Auditors, Houston Chapter	11/01/2019 - 10/31/2020	A
005848	Marathon Oil Company	10/01/2019 - 09/30/2020	A
000038	Oklahoma Society of CPAs	11/01/2019 - 10/31/2020	A
002582	San Antonio Estate Planners Council	11/01/2019 - 10/31/2020	A
002465	Stewart Title Guaranty Company	10/01/2019 - 09/30/2020	A
009398	Texas Bank and Trust	05/01/2019 - 04/30/2020	A
009018	USAA Real Estate Company	09/01/2019 - 08/31/2020	A
001513	Vistra Energy	05/01/2019 - 04/30/2020	A
008556	Wells Fargo Bank, NA	08/01/2019 - 07/31/2020	A
002300	West Texas Women's Certified Public Accountants	07/01/2019 - 06/30/2020	A
009528	Yeldell, Wilson, Wood & Reeve, P.C.	09/01/2019 - 08/31/2020	A

Registration Status: A = Currently active E = Currently expired

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

Hurricane Harvey Assistance

The Texas Society of Certified Public Accountants is providing **disaster recovery information and assistance** to their members who may have been affected by the hurricane and subsequent flooding. Contact the Society for more information.

Extensions for Licensees and Candidates Affected by Hurricane Harvey

The Board extended due dates through the end of October 2017 for CPAs with license renewals due in August or September 30, 2017 who were having difficulties completing CPE or renewing their license online.

The Board also extended CPA Exam eligibility dates through October 31, 2017 for candidates who were scheduled to take a section of the Exam and couldn't test due to Prometric test center closures, or displacement caused by the hurricane. NASBA and Prometric worked with the Board to resolve candidate issues as quickly as possible.

The Board will consider additional extensions on a case-by-case basis for those still recovering from Hurricane Harvey.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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Tower 3, Suite 900
Austin, TX 78701-3900

BOARD MEMBERS

MANUEL (MANNY) CAVAZOS IV, Esq., CPA
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DONNA J. HUGLY, CPA
ASSISTANT PRESIDING OFFICER

ROBERT M. (BOB) McADAMS, CPA
TREASURER

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ROSELYN (ROSIE) MORRIS, Ph.D., CPA

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exam@tsbpa.texas.gov



Lisa A. Friel, CPA

Lisa Friel, CPA is the San Antonio office managing partner of Ernst & Young. She is a member of the American Institute of CPAs (AICPA) and the Texas Society of CPAs (TSCPA). Additionally, she is the treasurer of the San Antonio Economic Development Foundation, on the board of the San Antonio Chamber of Commerce, vice chair of the San Antonio Medical Foundation, and the audit committee chair for the United Way of San Antonio and Bexar County. Friel received a Bachelor of Science Degree in Business and Accounting from the University of Kansas.



Jamie D. Grant

Jamie Grant is the president of J.D.G. Wealth Management Group, LLC. J.D.G. Wealth Management Group, LLC is a family-owned wealth management firm based in Arlington, Texas, serving clients throughout the United States. The firm was established in December 2009, on a foundation of financial planning. The firm's goal is to help clients attain financial independence across all generations of their family. The firm's motto is: "Building Wealth, One Generation at a Time." Grant earned a Bachelor of Science Degree in Economics with a minor in Finance from Grambling State University. Before launching his own company, Grant worked for J.C. Penney in management, and for Ameriprise Financial in management and as a financial advisor. Grant holds the Chartered Retirement Planning Counselor® designation, Series 7 and 66 securities licenses, and a Group I insurance license.



James D. "Jim" Ingram IV, CPA

Jim Ingram, CPA is president of Ingram, Wallis & Company, P.C., a public accounting firm in Bryan. He has served on the Behavioral Enforcement Committee of the TSBPA since 2011. By joining the Board, Ingram is following in the footsteps of his father James D. Ingram, CPA, who served from 1979 until 1985 and was chairman from 1983 until 1984. Ingram is an advisory director of Wells Fargo Bank in Bryan. He is also a member of the AICPA and the TSCPA. Ingram has served the TSCPA as a past chairman and vice-chairman of the Political Action Committee (PAC) and as a past member of the Legislative Advisory Committee. He received the TSCPA Chairman's Special Recognition Award in 2011. Ingram has served the Brazos Valley Chapter of the TSCPA as PAC chapter liaison since 2002, and other capacities including past president. He received a Bachelor of Business Administration in Accounting from Texas A&M University.



Debra S. Sharp

Debra Sharp is the founder and chief executive officer of two consulting service companies in the retirement/financial services industry: Saldaña Consulting International, Inc., formed in 1994, and Saldaña Sharp, LLC, formed in 2016. She serves as an advisor to mid-size businesses and non-profit organizations designing specialized retirement plans to provide their employees with a path to a secure future. A credentialed member of the American Society of Pension Professionals & Actuaries since 1999, Sharp is an active member of many professional and civic organizations. She currently serves as president of the Sterling Group in Houston, promoting women in business and has been an active member of that group for five years. Sharp is a graduate of the University of Houston and lives in Houston with her husband and two daughters.

BOARD DIRECTORY

Division	Area of Expertise	Contact Information
Executive	<ul style="list-style-type: none"> Oversight of all Board operations 	(512) 305-7803 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/Accounting	<ul style="list-style-type: none"> All financial activities of the Board Daily operations and human resources 	(512) 305-7800 Fax: (512) 305-7854 accounting@tsbpa.texas.gov
Continuing Professional Education (CPE)	<ul style="list-style-type: none"> CPE requirements CPE Board-approved ethics courses 	(512) 305-7844 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Enforcement	<ul style="list-style-type: none"> Complaints against a CPA or CPA firm Disciplinary actions against licensees Unauthorized practice of public accountancy The <i>Public Accountancy Act</i> and the Board's <i>Rules of Professional Conduct</i> 	(512) 305-7866 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
General Counsel	<ul style="list-style-type: none"> Administration of the Enforcement Program <i>Public Information Act</i> requests 	(512) 305-7842 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
Information Resources	<ul style="list-style-type: none"> Board website Passwords Databases Mailing labels Lists 	(512) 305-7800 Fax: (512) 305-7854 inforesources@tsbpa.texas.gov
Licensing	<ul style="list-style-type: none"> Individual annual licensing CPA reciprocal registration Swearing-in Ceremony Firm registration Annual firm licensing Firm peer review requirements Foreign registration 	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Publications/Communications	<ul style="list-style-type: none"> <i>Texas State Board Report</i> and other publications Public education requests 	(512) 305-7804 Fax: (512) 305-7854 publicinfo@tsbpa.texas.gov
Qualifications	<ul style="list-style-type: none"> Qualifying for the CPA Exam Fifth-Year Accounting Student Scholarship Program CPA certification requirements 	(512) 305-7851 Fax: (512) 305-7875 exam@tsbpa.texas.gov
Sponsor Review Program	<ul style="list-style-type: none"> Questions about the Sponsor Review Program CPE sponsors 	(512) 305-7832 Fax: (512) 305-7875 specprog@tsbpa.texas.gov

NABA Members Appointed to Board Advisory Committees

The Texas State Board of Public Accountancy (TSBPA) and the National Association of Black Accountants, Inc. (NABA) are proud to highlight the following NABA members that were appointed as advisory committee members for the TSBPA on June 21, 2017:

Felicia Farrar, CPA - Continuing Professional Education Committee

Sandra Gates, Ph.D., CPA - Qualifications Committee

Teererei Mwaramba, CPA - Behavioral Enforcement Committee

LaNita Ray, CPA - Licensing Committee

Glenniece Stewart, CPA - Peer Review Committee

Dilliana Stewart, CPA - Technical Standards Review Committee



“Lifting As We Climb”

“We are honored to have NABA members serve on The Texas State Board of Public Accountancy as advisory committee members,” said Steven Harris, CPA, NABA Board Chair. “The selected NABA members are all exceptional professionals and leaders in their companies and communities. I anticipate each member will be a tremendous asset to their respective committee and represent NABA’s unwavering commitment to diversity and inclusion.”

“The Texas State Board of Public Accountancy is very proud to announce the appointment of several NABA members as advisory members to various Texas Board committees,” said TSBPA Executive Director William Treacy.

Former Presiding Officer J. Coalter Baker, CPA made the appointments. During his 11-year tenure on the Board, he witnessed an increasing diversity of candidates who attend the swearing-in ceremonies for new Texas CPAs. “Texas is a dynamic place to live and work,” Baker remarked. “Our profession must continue to be dynamic as well. We must draw upon the talents of individuals with fresh ideas and diverse backgrounds to meet this challenge. The Board committees require this as well. The individuals appointed have stellar professional backgrounds and a willingness to help the Board meet its primary task of protecting the public.”

“The TSBPA uses a committee structure to assist with the regulation of the practice of public accountancy in accordance with the *Public Accountancy Act, Chapter 901 of the Texas Occupations Code*,” Treacy said. “To protect the public and ensure competence in the practice of the profession, the Board examines, certifies, and licenses CPAs. The committees make recommendations to the full Board for its consideration and approval. The functions of all of the committees are essential to the administration of the *Act*. Advisory committee member CPAs are appointed for their experience in relevant areas. These advisory members are a tremendous asset to the Board because they augment the talents of Board members and bring an added dimension of skills and expertise to the important work of these committees,” he concluded.

About the National Association of Black Accountants, Inc.

The National Association of Black Accountants (NABA) is a nonprofit membership association dedicated to bridging the opportunity gap for black professionals in the accounting, finance and related business professions. Representing more than 200,000 black professionals in these fields, NABA advances people, careers, and the mission by providing education, resources, and meaningful career connections to both professional and student members, fulfilling the principle of their motto: Lifting As We Climb. To learn more on how NABA addresses the professional needs of its members and to build leaders that shape the future of the accounting and finance profession, visit www.nabainc.org.

Texas Board Honors Outgoing Board Members

The Texas State Board of Public Accountancy (TSBPA) would like to thank its outgoing Board members for their time, dedication, and service to the profession. The Board would like to honor and recognize their commitment and all of their accomplishments. “We have been very fortunate with the amount of talent and diverse skill sets on the Board,” said TSBPA Executive Director William Treacy. “On behalf of the Board and the agency, I would like to express my deepest gratitude to our outgoing Board members. Each member brought their perspective and unique experience to the Board over the years. They were all willing to serve whenever asked and their input and support was vital to the administration of the *Public Accountancy Act*. We sincerely appreciate their service to the public and the profession,” Treacy said.

We would like to thank the following outgoing Board members:



J. Coalter Baker, CPA

J. Coalter Baker, CPA of Austin was appointed as presiding officer of the Texas State Board of Public Accountancy by Governor Greg Abbott in 2015. He was first appointed to the Board in 2003 serving in various leadership roles, including presiding officer until 2008. He was appointed to a full term in 2011 to serve through 2017.

In addition to presiding officer, Baker served as assistant presiding officer, chair of the Executive Committee, and has chaired every major Board committee and task force. He served as the National Association of State Boards of Accountancy (NASBA) southwest regional director for three years and was recently elected to the position of NASBA director-at-large. Baker is chair of the Uniform Accountancy Act Committee and serves on the American Institute of Certified Public Accountants' (AICPA) Professional Ethics Executive Committee.

Over the years, Mr. Baker's NASBA participation has also included work on the organization's Strategic Plan, Ethics, and Nominating committees, and the Substantial Equivalency Task Force and Ethics Directory Subcommittee, which he chaired. Mr. Baker has also been a member of the AICPA's Tax Practice Responsibilities Committee, as well as the Personal Financial Planning and Taxation divisions. The Texas Society of CPAs honored him in 2004 for distinguished service to the profession in the regulatory arena.

Baker is a sole practitioner CPA and PFS in Austin. He graduated from the University of Texas at Austin, for whom he has been a lecturer in taxation. His community service includes community trustee, Downtown Austin Trust; Leadership Austin; treasurer, Brackenridge Hospital Foundation; Education Committee member, Greater Austin Chamber of Commerce; and Budget Advisory Committee member of the Austin Independent School District. His work on behalf of the youth of Austin and Texas includes board member, Texas Healthy Kids Corp.; president, treasurer, and executive director, West Austin Youth Association; co-founder and treasurer, Greater East Austin Youth League; board member of the Boys & Girls Club and West Austin Youth Association endowments; and treasurer, Explore Austin.



Rocky L. Duckworth, CPA

Rocky L. Duckworth, CPA of Houston was appointed to the Board in 2011 by Governor Rick Perry. He served as an Executive Committee member-at-large and was chair of the Technical Standards Review Committee. He also served on the Executive, Peer Review, and Rules committees. He was a Partner of KPMG LLP (and its predecessor firms) and retired from KPMG after more than 38 years of service.

Duckworth was also a member of the working committee that wrote and edited the 2010 edition of the AICPA Audit and Accounting Guide, *Entities with Oil and Gas Producing Activities*. He is a member of the Oklahoma State University (OSU) School of Accounting Advisory Board and OSU's William S. Speers School of Business Hall of Fame, and a past member of the Sam Houston Council of the Boy Scouts of America Board of Directors. Duckworth served in the U.S. Army and U.S. Army Reserves. He holds a Bachelor's of Science degree with honors in accounting from Oklahoma State University.



John R. Broaddus, CPA

John R. Broaddus, CPA of El Paso has served as a board member of the TSBPA since 2011 and was appointed by Governor Rick Perry. He was the chair of the Behavioral Enforcement Committee and also served on the Licensing and Continuing Professional Education committees. Broaddus is a past executive board member of the Texas Society of Certified Public Accountants and past president of the El Paso Chapter of the Texas Society of Certified Public Accountants. During his term as its president, the El Paso chapter received the Outstanding Chapter Award from the Texas Society of CPAs.

Broaddus is a certified public accountant, licensed in Texas. He graduated from Southern Methodist University with a Bachelor of Business Administration in Accounting and from the University of Texas at Austin with a Master of Business Administration in Finance and Tax. With a focus in tax planning and consulting, he works with closely-held and family owned businesses from a variety of industries

and sizes. Broaddus is a board member of the El Paso YWCA Foundation and a former board member of the El Paso Historical Society, the El Paso Metro Area YMCA, and a former St. Clements Middle School Capital Campaign Committee Member. Additionally, Broaddus is a member of the American Institute of Certified Public Accountants, the Texas Society of Certified Public Accountants, and the El Paso Chapter of the Texas Society of Certified Public Accountants.



Jonathan B. Cluck, Esq.

Jonathan B. Cluck, Esq. of Fair Oaks Ranch was appointed to the Board in 2011 by Governor Rick Perry. He was the chair of the Constructive Enforcement Committee and also served on the Behavioral Enforcement and Rules committees. Cluck is a member of the Nunley Firm in Boerne, where he practices general civil litigation law.

Cluck was raised in the ranching business in San Antonio. He attended the Texas Military Institute (TMI) and was a member of the TMI Corp of Cadets. He received a bachelor's degree in finance, marketing, and real estate law from Baylor University. He later attended St. Mary's University School of Law and received his license to practice law in 1987. Cluck is a member of the San Antonio Livestock Exposition and serves as a Director of the Kendall County Sheriff's Advisory Board.



Phillip W. Worley

Phillip W. Worley of Hebbronville was appointed to the Board in 2013 by Governor Rick Perry. He served as a public member and was chair of the Licensing Committee. He was also a member of the Continuing Professional Education and Peer Oversight committees.

Worley is a former dean of arts and humanities at Laredo Community College, and a former teacher and coach in the Webb and Jim Hogg County Independent School districts. He is a board member of the Texas Medical Board District Four Review Committee, a past board member of the Texas Guaranteed Student Loan Corporation, and past president of the Bruni Lions Club. Worley is a graduate of Texas State University and holds a master's degree in sociology and political science from Laredo State University.

ENFORCEMENT ACTIONS

Ratified at the July 13, 2017 Board Meeting

A. AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 16-01-07L & 16-01-08L

Respondents: Bradley Patton Blessing & Bradley P. Blessing CPA, PC

Hometown: Austin, TX
Certificate No.: 043732
Firm License No.: C08572
Rule Violations: 501.76, 501.90(12), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate and Respondent Firm's license were revoked; however, the revocation was stayed and Respondent and Respondent Firm were placed on probated revocation for a period of one year from the date of the Board Order. In addition, Respondents were ordered to pay an administrative penalty of \$7,500 and \$190.57 in administrative costs and return all client records in Respondents' possession.

Respondents failed to respond to a client's inquiries about an engagement within a reasonable time without good cause. Respondents failed to provide copies of previous years' tax returns upon request. Respondents failed to respond to Board communications.

2. Investigation Nos.: 16-11-08L & 17-03-05L

Respondents: James Kenneth Huff & Ken Huff, P.C.

Hometown: Austin, TX
Certificate No.: 035637
Firm License No.: C03548
Rule Violation: 501.76
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. Respondents misplaced client records and were unable to return them in a timely manner.

3. Investigation No.: 16-11-32L

Respondent: Divya Matai
Hometown: Pearland, TX
Certificate No.: 092103
Rule Violation: 501.90(6)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked.

Respondent agreed to the disciplinary resignation of her Oregon license in lieu of revocation for conduct constituting multiple and separate violations of Oregon laws and administrative rules applicable to the practice of public accountancy.

4. Investigation Nos.: 16-09-04L & 16-09-05L

Respondents: Dan Alan Neff & James H. Cotter, Neff & Co., CPAs

Hometown: Albany, TX
Certificate No.: 016599
Firm License No.: P04845
Rule Violations: 501.80, 501.81, 501.94
Act Violations: 901.351, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondent's certificate and Respondent Firm's license were revoked for a period of five (5) years and Respondent and Respondent Firm were ordered to pay an administrative penalty of \$10,000. However, this revocation and the associated administrative penalty were stayed and Respondents were placed on probation for five (5) years.

Respondent practiced public accountancy and used his CPA designation while his license was suspended for failure to accrue sufficient continuing professional education. Respondent practiced public accountancy through an unlicensed entity. The firm license was expired.

5. Investigation No.: 16-09-13L

Respondent: Loan Marie Nguyen
Hometown: Sugar Land, TX
Certificate No.: 084301
Rule Violations: 501.74(b), 501.90(12), 501.76, 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked. In addition, Respondent was ordered to pay an administrative penalty of \$10,000 and \$386.20 in administrative costs within 30 days of the date the Board ratifies this Order.

Respondent failed to file 940 and 941 tax returns for a client and failed to respond to a client's inquiries about an engagement within a reasonable time without good cause. Respondent failed to return original records and failed to provide copies of tax returns

upon request. Respondent failed to respond to Board communications.

6. Investigation Nos.: 16-04-24L & 16-04-25L

Respondents: Michael Gordon Robideau & Michael G. Robideau, CPA

Hometown: Sugar Land, TX
Certificate No.: 036327
Firm License No.: T08135
Rule Violation: 501.62(1)(D)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded and ordered to pay an administrative penalty of \$500 and \$131.02 in administrative costs within 30 days of the date of the Board Order.

Respondents prepared tax returns that did not comply with professional standards.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 15-11-08L & 15-11-09L

Respondents: Michael R. Leathers & Edwards and Leathers, P.C.

Hometown: Baytown, TX
Certificate No.: 053004
Firm License No.: C06525
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and required to pay an administrative penalty of \$5,000 plus administrative costs of \$833.79. Respondents' certificate and firm license were placed on Limited Scope Status until a petition for removal is approved by the Technical Standards Review (TSR) Committee and ratified by the Board.

The Department of Labor determined: (1) sufficient evidence of audit work was not obtained by Respondents to support the opinion rendered on a health plan's financial statements, (2) certain footnote disclosures to an employee benefit plan's financial statements were not made by Respondents, and (3) the Respondents' audit did not extend to a schedule of reportable transactions.

2. Investigation Nos.: 16-02-04L & 16-02-05L

Respondents: Cindy Lynn Eaton & Cindy Eaton, CPA, LLC
Hometown: Richards, TX
Certificate No.: 063749
Firm License No.: C07239
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents' certificate and firm license were placed on Limited Scope Status until a petition for removal is approved by the TSR Committee and ratified by the Board.

The Department of Labor determined there was a sufficient basis to warrant a referral of the Respondents to the Board related to: (1) the Independent Qualified Public Accountant report for a profit sharing plan was not presented in accordance with Generally Accepted Auditing Standards, (2) the statement of net assets of the plan was not Generally Accepted Accounting Principles conforming, (3) plan footnote disclosures did not include the required disclosure information regarding the plan's investment in a fully benefit-responsive investment contract, (4) footnote disclosure of fair value measurements was not made, (5) subsequent events footnote disclosure was not made, (6) risk and uncertainties disclosures were not made, and (7) related party disclosures were not made.

3. Investigation Nos.: 16-11-21L & 16-11-22L

Respondents: Edwin A. Maxcy & Alan Maxcy, CPA (Firm)
Hometown: Houston, TX
Certificate No.: 035783
Firm License No.: S03326
Rule Violation: 527.4
Act Violations: 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents' certificate and firm license were placed on Limited Scope Status until a petition for removal is approved by the TSR Committee and ratified by the Board and Respondents must pay \$250 in administrative penalties within 60 days of the adoption of this ACO. Respondent Firm was terminated by the American Institute of Certified Public Accountants (AICPA) for consecutive deficient peer reviews.

4. Investigation No.: 13-11-05L

Respondent: Kevin W. McAleer
Hometown: Dallas, TX
Certificate No.: 016181
Rule Violation: 501.90(7)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of 30 days from the effective date of the order and Respondent will pay an administrative penalty of \$15,000.

Respondent agreed to the imposition of a penalty by the Securities and Exchange Commission (SEC). The SEC found Respondent certified financial statements of an issuer that did not disclose the true financial condition of the issuer.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

- **Investigation No.: 17-01-15N**
Respondent: Wayne L. Fairley
Hometown: Katy, TX
Act Violations: 901.453 (b), 901.502(5) & (6)

Respondent entered into an ACO with the Board whereby Respondent agreed to cease engaging in the use of restricted terms "CPA" and "certified public accountant" unless and until Respondent complies with the Act by obtaining a license issued by the Board.

Respondent was administratively revoked on July 14, 2014 and continued to use the title Certified Public Accountant without an individual license or firm license issued by the Board.

No Board committee considered this action.

Ratified at the September 21, 2017 Board Meeting

A. AGREED CONSENT ORDERS
BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 17-05-01L & 17-05-02L

Respondents: Timothy Whittridge Hald & Timothy W. Hald
Hometown: Austin, TX
Certificate No.: 040547
Firm License No.: S08097
Rule Violations: 501.62(1)(D), 501.74(b)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent agreed to take an additional eight (8) hours of continuing education and pay administrative costs of \$256.80.

Respondents prepared a tax return incorrectly.

2. Investigation Nos.: 17-06-01L & 17-06-02L

Respondents: John Hamilton Savage Holshouser & John Hamilton Savage Holshouser
Hometown: San Antonio, TX
Certificate No.: 042431
Firm License No.: S01251
Rule Violations: 501.90(4), 501.90(10)
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate and Respondent Firm's license were revoked.

Respondent pleaded no contest to the felony of misapplication of fiduciary property over \$200,000.

3. Investigation No.: 17-02-03L

Respondent: Keith Douglas Lauderdale
Hometown: San Marcos, TX
Certificate No.: 083759
Rule Violations: 501.74(b), 501.78
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay \$171.20 in administrative costs.

Respondent failed to either complete an engagement in a timely manner or inform a client of his withdrawal from an engagement.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 14-02-12L & 16-08-01N

Respondents: Silberstein Ungar PLLC & Ronald N. Silberstein
Hometown: Bingham Farms, MI
Firm License No.: P05635
Rule Violations: 501.81, 501.90
Act Violations: 901.352(a-1), 901.462, 901.502(5), 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondent Firm's license will not be renewed and Respondent Silberstein will engage in the practice of public accountancy in the State of Texas without first obtaining a Texas CPA license. The Respondent Firm must pay administrative costs of \$10,000.

Respondents, while not licensed in Texas, issued an audit report and auditors' opinions on a company that designated Texas as the location of its principal executive office.

2. Investigation Nos.: 16-03-07L, 16-03-08L & 16-03-09L
Respondents: Robert D. Baker, Jeffrey W. Stogner & Baker, Stogner & Associates
Hometown: Pierce & El Campo, TX
Certificate Nos.: 058032, 028045
Firm License No.: P04600
Rule Violations: 501.60, 527.5
Act Violations: 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and must pay administrative costs of \$19,132.85. In addition, Respondents and any successor firms owned by the individual Respondents will be subject to a scope limitation whereby no audit reports would be issued without a pre-issuance review. This limitation of scope would also apply to Respondent Baker, individually.

Respondents issued audit reports for a municipal utility district for the years 2011 through 2014 that did not adequately support the representations made in the audit reports. Respondent Firm received a fail rating on a peer review in 2016.

3. Investigation No.: 17-01-11L
Respondent: Joyce Deyon-Sallier, CPA (Firm)
Hometown: Houston, TX
Certificate No.: T09122
Rule Violation: 527.4
Act Violation: 901.502(12)

Respondent Firm entered into an ACO with the Board whereby Respondent was 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 TSR Committee and ratified by the Board. Respondent must pay an administrative penalty of \$1,000 within 30 days after the Board adopts the ACO.

Respondent Firm was dropped by the AICPA from the peer review program for non-compliance and multiple deficient peer reviews in violation of Board Rule 527.4.

4. Investigation Nos.: 03-05-02L & 03-03-32L
Respondent: Richard L. Moore II
Hometown: McAllen, TX
Certificate No.: 045814

Respondent entered into an ACO with the Board whereby Respondent's license would be reinstated with limitations. Those limitations are as follows: Respondent Richard L. Moore II cannot perform any attest work and Respondent will have to send a form letter to all the Google websites that have him

listed as a CPA, advising them that he is a CPA with a limited scope license precluding him from performing attest services. The Respondent will also need to add an asterisk to his use of the credential CPA that provides a link to a note that states the Respondent has a limited scope license that prevents him from performing attest services. Respondent must wait until the Modified ACO is ratified by the Board before notifying Google websites or creating a link.

Respondent's license had been voluntarily surrendered in lieu of further disciplinary action under an ACO approved by the Board on September 22, 2011. Respondent had petitioned the Board for reinstatement of his license after complying with the terms of the ACO.

5. Investigation No.: 13-01-26L
Respondent: Ernst & Young LLP
Hometown: Dallas, TX
Firm License No.: P04513
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondent Firm entered into an ACO with the Board whereby Respondent was reprimanded and must pay an administrative penalty of \$100,000 and administrative costs of \$78,548.15.

Respondent Firm failed to adequately test certain management assumptions in an audit for a Texas-based publicly held company.

6. Investigation Nos.: 16-11-19L & 16-11-20L
Respondents: Anna Lou Anderson and Coville & Anderson
Hometown: Beaumont, TX
Certificate No.: 016444
Firm License No.: C01151
Rule Violation: 527.4
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents' certificate and firm license are placed on limited scope and Respondents are prohibited from performing audits, accounting, reviews and compilations or other engagements required by the Board to be performed in accordance with the standards adopted by the AICPA and whereby Respondents would pay an administrative penalty of \$500.

Respondent Firm was terminated from the AICPA Peer Review Program.

7. Investigation Nos.: 16-06-09L & 16-06-10L
Respondents: Mickey Dee Petty and Mickey Petty & Associates, P.C.
Hometown: Garland & Frisco, TX
Certificate No.: 076583
Firm License No.: C06101
Rule Violation: 527.5
Act Violations: 901.502(6), 901.502(12)

Respondent entered into an ACO with the Board whereby Respondent's certificate and Respondent Firm's license were revoked; however, the revocation was stayed and Respondent and Respondent Firm were placed on probated revocation for a period of two years from the date of the Board Order. Respondents' certificate and firm license are placed on limited scope and Respondents are prohibited from performing audits, accounting, reviews and compilations or other engagements required by the Board to be performed in accordance with the standards adopted by the AICPA. Respondents must pay an administrative penalty of \$1,000. Respondent Firm received three deficient peer reviews.

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

Continuing Professional Education Actions

The respondents listed below were 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 Board *Rule 523.111 (Required CPE Reporting)* and *501.94 (Mandatory Continuing Professional Education)*, as well as *Section 901.411 (CPE)* of the *Act*.

Respondent / Location	Board Date
Noel Kipling Adams, Fort Worth, TX	09/21/2017
Jessica Yunchung Ahn, New York, NY	07/13/2017
Ericka Guadalupe Alanis, Dallas, TX	07/13/2017
Joseph Wayne Autem, Double Oak, TX	09/21/2017
Jason Andrew Baker, Round Rock, TX	09/21/2017
Adryan Yvonne Billups, Houston, TX	09/21/2017
Maria Moy Bishop, Oakton, VA	07/13/2017
Natalie Marie Blanco, El Paso, TX	07/13/2017
Todd William Bond, Willis, TX	07/13/2017
Bethany Sue Boyles, Crosby, TX	09/21/2017
Sheryl Ann Brimson, Vernon Hills, IL	09/21/2017
Timothy William Burns, Austin, TX	07/13/2017
Deborah Fay Bynum, Carrollton, TX	07/13/2017
Lynda Denise Campbell, Clearwater, FL	07/13/2017
Stephanie Butler Clemons, Dallas, TX	07/13/2017
Anne Elizabeth Cliffler, Bedford, TX	09/21/2017
Jamie Sharp Coleman, Flower Mound, TX	07/13/2017
Jay Stuart Dace, Richardson, TX	07/13/2017
Carlos Ervey De Leon, El Paso, TX	07/13/2017
Jennifer K. Degiusti, Edmond, OK	07/13/2017
Angela Armstrong Driskill, McKinney, TX	07/13/2017
Alison Kaye Engel, Vienna, VA	07/13/2017
Donald Frank Fancher, Montgomery, TX	09/21/2017
James Wallace Flores, Richmond, TX	09/21/2017
Sharif Ford, Washington, D.C.	07/13/2017
Alice Iona Gaines-White, Dallas, TX	07/13/2017
Oliver Joseph Glass, San Antonio, TX	07/13/2017
John Thorp Harkrider, Houston, TX	09/21/2017
Kelene Marie Brackett Hayes, Whitesboro, TX	09/21/2017

Respondent / Location	Board Date
Rene Curtin Otermat Hayes, Houston, TX	07/13/2017
James Marc Hill, Dallas, TX	09/21/2017
Floyd Homer, Houston, TX	07/13/2017
Randall Scott Jackson, Houston, TX	07/13/2017
Thomas Allen Kancewick, Houston, TX	09/21/2017
Charlene Kiick, Irving, TX	07/13/2017
Steven Lance, Plano, TX	09/21/2017
Jennifer Wi-Jin Lee, Carrollton, TX	09/21/2017
Mary Beth Livingston, Avery, TX	09/21/2017
George Thomas Maher, Houston, TX	09/21/2017
Tonya Maumus McDermott, Houston, TX	07/13/2017
Thomas Tyler McEntire, Cypress, TX	09/21/2017
Zacary Paul Samuel Menerey, Dallas, TX	07/13/2017
Jose Enrique Molina Jr., Lockhart, TX	07/13/2017
Diana Stokes Moore, Houston, TX	09/21/2017
Ann Sabra Baldrige Munger, Fort Worth, TX	09/21/2017
Charles Dallas Newton, Fort Worth, TX	09/21/2017
Walter E. Pennington Jr., Houston, TX	09/21/2017
Christopher Michael Pettit, McKinney, TX	09/21/2017
James Scott Ritter, Austin, TX	07/13/2017
Christopher D. Roberts, Solon, OH	09/21/2017
Jessie Rodriguez Jr., Port Lavaca, TX	07/13/2017
Debra Lea Roeder, Yorktown, TX	07/13/2017
Joshua Brian Saulsberry, Rosharon, TX	09/21/2017
Michael Kenneth Scott, Plano, TX	07/13/2017
Karen Elizabeth Sledge, Richardson, TX	09/21/2017
Laura Marie Andersen Survant, Lubbock, TX	09/21/2017
Zachary Roman Thomas, Dallas, TX	09/21/2017
Mark Edward Thompson, Fulshear, TX	09/21/2017
George Raymond Tiblier, Humble, TX	09/21/2017
Stuart Alan Walker, Dallas, TX	07/13/2017
Joshua Aaron Weinstein, Bellaire, TX	09/21/2017
Justin Paul Wendling, Austin, TX	09/21/2017
Daniel E. Wetzels, Dallas, TX	09/21/2017
Valerie Wolbrueck, Allen, TX	07/13/2017
Ann Smail Yett, Austin, TX	07/13/2017
Rick Allen Zachardy, Spring, TX	09/21/2017

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 late fees and by otherwise coming into compliance with the *Act*.

Respondent / Location	Board Date
Keith Griffin Abernathy, Katy, TX	09/21/2017
Gloria Jane Alder, Eules, TX	09/21/2017
Daniel Scott Alford, Richardson, TX	07/13/2017
Donna Jeanne Armor, Plano, TX	09/21/2017
Steven Lee Arnold, Simi Valley, CA	09/21/2017
Thomas Rodgers Banks, Kenne, TX	09/21/2017
Karyl A. Branham, Traverse City, MI	07/13/2017
Tena Renee Bresler, Friendswood, TX	09/21/2017
Kimberly M. Builta, Thrall, TX	07/13/2017
Bobby Dean Carlton, Eules, TX	07/13/2017
Cameron W. Carter, Coppell, TX	07/13/2017
Kimberly Diane Cheek, Crosby, TX	09/21/2017
Alfred K. H. Chen, St. Paul, MN	09/21/2017
Nicholas James Coffelt, St. Louis, MO	07/13/2017
Karen Camille Colby, Frisco, TX	07/13/2017
Eugene Conner, Dhahran, Saudi Arabia	09/21/2017
Richard James Cornelius, Cincinnati, OH	07/13/2017
Robert Salvatore D'Orazio, Tampa, FL	09/21/2017
Robert Dale Davis II, Lewisville, TX	09/21/2017
Ken Todd Demoss, Ruston, LA	07/13/2017
Michael Demott, Plano, TX	07/13/2017
Jai Nitin Dhruve, Irving, TX	07/13/2017
Clarence Ray Downing, Navasota, TX	07/13/2017
Michael Joseph Drapes, El Paso, TX	09/21/2017
Brian Thomas Duffy, Highland Village, TX	09/21/2017
William T. Elser, Houston, TX	09/21/2017
John David Enloe Jr., Houston, TX	09/21/2017
Ginger Leigh Farney, Wichita, KS	09/21/2017
Pamela Shirley Fordree, Atlanta, GA	07/13/2017
Helene Raymonde Gafford, Houston, TX	09/21/2017
Willup Garrett, Houston, TX	07/13/2017
Suzanne Giambrone, Fort Worth, TX	07/13/2017
Elizabeth Grace, Spring, TX	07/13/2017
Gilbert Thomas Gresslin, Richardson, TX	09/21/2017
Shelly Renee Grossley, Houston, TX	07/13/2017
Harold Gullung Jr., Spring, TX	09/21/2017
Jean Marie Ziock Hamilton, San Francisco, CA	09/21/2017

Respondent / Location	Board Date
Bradley Wayne Hammack, Nacogdoches, TX	09/21/2017
Robert William Harrington, Logansport, LA	07/13/2017
Debra Ann Winslow Hartman, San Antonio, TX	09/21/2017
Roxanne Kristine Haynes, Houston, TX	07/13/2017
Gerald John Hejnar, Murphy, TX	09/21/2017
Jennifer Christine Henard, Plano, TX	07/13/2017
John Edward Hibbert, Houston, TX	07/13/2017
Robin Dale Hoag, Novi, MI	09/21/2017
Erica Lee Hollington, Dallas, TX	09/21/2017
Dave Cummins Hughes, Houston, TX	07/13/2017
Cynthia Cantu Hunt, Montgomery, TX	07/13/2017
Steven Benjamin Jenkins, Houston, TX	09/21/2017
Stephen Alfred Johnson, Katy, TX	09/21/2017
Rodney Keith Johnston, Austin, TX	09/21/2017
Ara Jason Karian, Houston, TX	07/13/2017
Jun Bae Kim, Rancho Cucamonga, CA	09/21/2017
Thomas Lee Knoll, Tulsa, OK	09/21/2017
Edwin Dent Langford, Fort Worth, TX	07/13/2017
Sijia Li, Houston, TX	07/13/2017
Yong Li, Beaumont, TX	07/13/2017
Marcus Ridgell Lindsey, Corpus Christi, TX	07/13/2017
Heather Renee Lockhart, London, UK	09/21/2017
Olufemi Anthony Lukan, Missouri City, TX	09/21/2017
David Bush Massingill, Georgetown, TX	09/21/2017
Kevin Wade Mausert, Chicago, IL	07/13/2017
John Dalton McDaniel, Colleyville, TX	09/21/2017
Gary Anthony McElroy, Friendswood, TX	09/21/2017
Sean Wesley Moroney, Dallas, TX	09/21/2017
Julia Rae Morris, Clarksville, MI	07/13/2017
Billy Carl Morton, Lubbock, TX	07/13/2017
Joey Tineyi Muronda, Dallas, TX	07/13/2017
Norman Leigh Newberry, Pearland, TX	09/21/2017
Christian Sidney Nielsen, Dallas, TX	09/21/2017
Michael Lou O'Brien, Dallas, TX	09/21/2017
Suzanne Wilson O'Bryan, Houston, TX	07/13/2017
Winifred Ilobekeme Oloni, Atlanta, GA	09/21/2017
Darrell David Ozenbaugh, McAllen, TX	09/21/2017
Thomas Wayne Parsons Jr., Dallas, TX	09/21/2017
Rex Eugene Pensinger, Spring, TX	09/21/2017
Michael Ray Perkins, Austin, TX	07/13/2017
Patricia Ann Perzel, Tampa, FL	07/13/2017
Karl Frank Josef Proksch, Wimberley, TX	07/13/2017
Ed Quintana, Solana Beach, CA	09/21/2017
Terrence David Rivard, Plano, TX	09/21/2017

Respondent / Location	Board Date
Michelle Lee Roberson, Dallas, TX	09/21/2017
Gary Thomas Robinson, Plano, TX	07/13/2017
Phillise Renee Sampson, Garland, TX	09/21/2017
Joseph McDonald Sanders IV, San Antonio, TX	07/13/2017
Gloria Elena Savatsky, San Francisco, CA	07/13/2017
Ronald John Schirle, San Jose, CA	09/21/2017
Chandra A. Zammillo Schorg, Traverse City, MI	07/13/2017
David William Shanks, Holly Lake Ranch, TX	07/13/2017
Monte Lee Shores, Corpus Christi, TX	09/21/2017
Gary W. Siemer, Boulder, CO	07/13/2017
Anna Lee Smith, Gatesville, TX	09/21/2017
Patricia Sue Smith, Spring, TX	07/13/2017
Robert David Stefano, Houston, TX	09/21/2017
Ray Allen Stelly, Livingston, TX	09/21/2017
Victor Alan Stewart, Houston, TX	09/21/2017
Gerald Jay Strickler, Littleton, CO	09/21/2017
Mark Douglas Stucker, Beaufort, SC	09/21/2017
Linda Joyce Robertson Sutherland, Fort Worth, TX	07/13/2017
Rodolfo Gatchallan Tadeo, Spring, TX	07/13/2017
Michael Edward Seville Tayloe, San Antonio, TX	09/21/2017
Jack Lyndon Thomas, Houston, TX	09/21/2017
Megan Marie Van Zelfden, Irving, TX	07/13/2017
Herbie Darwin Vest, Flower Mound, TX	09/21/2017
Denise Ann West, Colleyville, TX	09/21/2017
Bianka Wilson, Thalwil, Switzerland	09/21/2017
Jane Witt, Duncanville, TX	09/21/2017
Jennifer Nicole Young, Chandler, TX	07/13/2017

Failure to Renew Actions

The respondents failed to complete their license renewal notices in accordance with *Section 515.3* of the Board's *Rules*. 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 submitting all deficient information and coming into compliance with the *Act*.

Respondent / Location	Board Date
Shilpi Jethani Chavda, Washington, DC	09/21/2017
Muzzamil Hasan, Houston, TX	07/13/2017

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

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public. Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 70,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling **512-305-7866** or email enforcement@tsbpa.texas.gov.

In Memoriam

<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>	<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>
Alison R. Anderson, Houston	1969	10/05/2016	Robert J. Grider, Kingwood	1922	09/24/2016
John W. Ankeney, Dallas	1942	10/10/2016	Billy Demarr Griffin, San Antonio	1934	05/11/2017
Edward Kwayisi Apenteng, Houston	1948	02/27/2017	William Henry Griffin, Richardson	1953	06/19/2017
Douglas Benton Arrington, Fort Worth	1958	05/22/2017	Richard Henry Guimares, Houston	1941	04/26/2017
Nancy Vestal Bahr, Tioga	1942	01/08/2017	Rick Hale, Garland	1947	03/16/2017
Richard Alan Banks, Plano	1956	06/02/2017	Donald Lee Hall, Lawton	1967	12/04/2016
Duncan Edmond Barnett, Farmers Branch	1928	11/24/2016	Dwayne Duncan Hallman, Springfield	1962	02/03/2017
Alfred E. Becker, San Antonio	1933	03/24/2017	Charles Howard Hamilton, Houston	1932	10/21/2016
Clyde Leo Beissner, San Antonio	1934	02/27/2017	James W. Hammond, Sugar Land	1951	05/10/2017
Mary E. Beniteau Bell, Brownwood	1937	03/09/2017	Robert Thomas Hancock Sr., Houston	1960	04/28/2017
Stephen L. Bires, Marble Falls	1923	01/19/2017	Melvia Diana Hines Haney, Nacogdoches	1954	03/23/2017
Billy Ray Bradford, Brownsville	1934	10/23/2016	Kenneth Reagan Havis, Navasota	1939	01/17/2017
James Adolphus Brady, Flower Mound	1951	05/24/2017	Felicia L. Haynes, The Colony	1971	08/31/2017
Paul C. Brou, Oklahoma City	1940	03/29/2017	Barton E. Head, Fort Worth	1926	01/15/2017
Ray Brown, Mineola	1932	10/31/2016	D. Gene Henderson, El Paso	1949	12/22/2016
Kenneth R. Bryan, Houston	1933	12/04/2016	Marvin M. Henry, Austin	1915	09/10/2016
Zackie Wayne Burcham, Frisco	1933	10/28/2016	Charles R. Hereford, Conroe	1935	03/14/2017
Robbin Eugene Burkhart, Corpus Christi	1954	03/04/2017	Greta P. Hicks, Spring	1940	05/24/2017
Christopher T. Bussell, Bertram	1945	07/25/2017	Mary S. Hiller, San Antonio	1944	10/09/2016
Sook Ying Hew Cameron, Santa Fe	1967	07/01/2017	Gayford L. Hinton, Louisville	1933	10/30/2016
Wiley D. Carmichael, Houston	1942	12/22/2016	Keith Perry Holder, McKinney	1955	05/17/2017
Billy Stokes Chaney, Houston	1946	02/28/2017	John Peter Holmes, Flower Mound	1948	11/13/2016
Chester R. Cloudt, Horseshoe Bay	1913	01/12/2017	Eldon E. Howard, San Antonio	1937	12/07/2016
Joe Edd Coffey, Lamesa	1935	05/18/2017	Gregory Bruce Hultgren, Irving	1950	10/18/2016
Randy E. Cook, Grand Prairie	1956	04/14/2017	Robert Edward Hurtte Jr., Houston	1959	12/10/2016
James Lewis Cooper, Austin	1941	09/21/2016	John Edmond Jackson, Corpus Christi	1926	06/24/2017
Warren Rickey Copeland, Austin	1945	05/09/2017	W. F. Judd, Frisco	1932	03/03/2017
Anthony Wayne Corley, Lufkin	1941	01/31/2017	Larry Richard Keeler, The Woodlands	1940	11/12/2016
Melinda G. Cornelius, Baker	1963	01/14/2017	Keith C. Kent, Richardson	1921	10/09/2016
Ray Allen Coufal, Richmond	1967	01/29/2017	Conrad Anthony Kieler, Wharton	1952	04/04/2017
Stewart R. Crabtree, Azle	1941	10/09/2016	Dwight L. Kinard, Abilene	1925	06/03/2017
John A. D'Ascenzo, El Paso	1943	08/12/2017	Carol D. King, Garland	1936	04/14/2017
Elvis C. Davis Jr., Beaumont	1929	04/03/2017	Richard H. Kristinik, Houston	1939	03/01/2017
Herbert Edward Day, Friendswood	1946	09/20/2016	Willy Fred Kuehn, Bellaire	1942	08/10/2017
Louis Andy Dean, McKinney	1944	08/05/2017	George Ravel Laforge, Wichita Falls	1925	11/16/2016
Mary Ellis Delafield, Plano	1953	07/03/2017	Michael Fitzgibbon Latimer, Colleyville	1953	09/06/2016
Jo Ann Ehrlich Dickinson, San Antonio	1955	10/09/2016	Don E. Leneveu, Dallas	1937	12/15/2016
Louis Clarence Doody Jr., Covington	1940	07/24/2017	H. Ogden Lilly, San Jose	1948	05/14/2017
David L. Doss, Houston	1926	01/18/2017	Rickey Charles Lindsey, Texarkana	1954	07/22/2017
William H. Doyle Jr., Spring	1936	01/02/2017	Robert Darden Lochridge III, Humble	1963	12/11/2016
John C. Duncan, Austin	1978	03/07/2017	Joseph Richard Luna, Houston	1937	12/15/2016
Sean C. Dwyer, Houston	1978	08/16/2017	Caroline Nina Maclay-Beyer, Austin	1959	04/09/2017
Mark Clifford Dyer, Slidell	1950	08/04/2017	James Leon Manning, Lufkin	1939	06/27/2017
Charles E. Ebrom, San Antonio	1931	05/27/2017	W. C. Marshall, Cypress	1933	09/30/2016
George E. Echerd, Dallas	1930	12/11/2016	Leonard N. Martin, Boerne	1928	07/22/2017
William T. Edgar, Beaumont	1924	04/07/2017	Randy Coke Martin, Fort Worth	1956	03/19/2017
Robert D. Eubanks, Anson	1934	09/08/2016	Riley C. Massey, Dallas	1979	02/05/2017
Mark Steven Fehmer, Dallas	1955	03/23/2017	William Grant Mathews, Sugar Land	1941	07/22/2017
Kent T. Fields, Fredericksburg	1937	02/04/2017	Robert Thomas Matjeka, Kerrville	1941	08/19/2017
Donald Rex Fischer, Ferris	1941	11/18/2016	John F. Maxwell Jr., Houston	1942	08/16/2017
Nancy Womack Fogarty, Williamsburg	1953	12/09/2016	John Warren McAdoo, Palm City	1937	06/11/2017
Joe Reed Freeman, Fort Worth	1935	01/20/2017	Colleen Neuharth McClain, Buchanan Dam	1962	01/29/2017
Billy Dean Gardner, College Station	1936	08/02/2017	James Ray McDaniel, Round Rock	1946	01/23/2017
Howard N. Gay Jr., Garland	1932	01/08/2017	Donald Duncan McFarland, Dallas	1940	08/11/2017
Steven Leo Gaylor, Glenpool	1955	06/25/2017	Shelley Jan McKay, Bastrop	1934	01/27/2017
Paula Jean Gerstle, Houston	1948	03/27/2017	Thomas John McKay, Benson	1955	09/05/2016
Wayne E. Gifford, Richardson	1918	09/19/2016			
Grover Gillett Jr., Dallas	1927	04/20/2017			

Licensees whose deaths occurred between September 1, 2016 and August 31, 2017

<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>	<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>
Katherine L. Smith McKenzie, Longview	1941	01/05/2017	James Hill Schwartz, San Antonio	1936	11/16/2016
Fred J. Miller Jr., Southlake	1928	06/18/2017	Kathryn Diane Seipp, San Antonio	1959	09/29/2016
James E. Mitchell Jr., Houston	1950	09/15/2016	William Thomas Sharkey, Houston	1944	03/05/2017
Robert Andrew Mixon, San Antonio	1966	06/27/2017	Dawn N. Sharp, Aurora	1957	11/26/2016
John Patrick Mobbs, Alamogordo	1944	01/04/2017	Ray A. Sheeler, Dallas	1946	07/09/2017
Derrell Hollis Moore, Mayhill	1940	02/10/2017	Mallikarjun B. Shintri, Houston	1937	11/24/2016
William R. Moore, Olney	1972	11/20/2016	Darrell E. Smith, Mission	1934	09/08/2016
Catharene Gail Damron Morrison, Blanket	1954	12/27/2016	H. Donald Smith, Seagoville	1926	05/15/2017
Cheryl Faber Moseley, Georgetown	1957	09/24/2016	Nayland F. Smith, Wichita Falls	1939	04/24/2017
Marlin E. Mote, Houston	1932	07/06/2017	Jerry Lee Stamps, Lubbock	1936	04/23/2017
James Thomas Murphy, Houston	1932	11/14/2016	Eldred Stapper Jr., Cibolo	1950	12/21/2016
Robert John Murphy, Cypress	1935	12/24/2016	Jimmy L. Steele, Athens	1935	11/13/2016
Tommy Romain Navarre, Austin	1960	10/14/2016	Anne McSherry Steward, Florissant	1930	03/15/2017
Arthur Foster Nelson, Fort Worth	1941	12/17/2016	E. Ray Stockdale, Amarillo	1934	07/14/2017
John Robert Nieser, Sugar Land	1958	12/30/2016	Mary Ellen Stovall, Richardson	1952	03/27/2017
Dan W. L. Nip, Houston	1948	07/07/2017	Paul D. Stringer, Boulder	1927	01/16/2017
Robert Randolph Owen, De Soto	1939	08/24/2017	John M. Sullivan, Houston	1936	12/01/2016
Robert H. Owens, Granbury	1937	02/24/2017	Mondai Michelle Maddox, Austin	1971	12/06/2016
Richard Glenn Palmer, Houston	1929	01/13/2017	Todd Gregory Szalkowski, Coppell	1964	01/30/2017
Marc Charles Paradis, Ellicott City	1965	11/26/2016	David O. Tate, Mangum	1935	02/08/2017
Richard L. Park, Dallas	1931	10/26/2016	James Jerral Taylor, Spring	1933	12/07/2016
E. G. Parks, Livingston	1943	12/29/2016	Robert E. Taylor, Bellville	1938	10/12/2016
John Christopher Parshall, Colleyville	1969	12/05/2016	Ronald Keith Taylor, Austin	1951	12/30/2016
Thomas Lee Parsons, Houston	1952	10/22/2016	Walter Edward Thomas, Crosby	1946	09/30/2016
James F. Pattee, Fort Worth	1922	05/09/2017	Mary Alice Tidwell, Midland	1924	02/04/2017
Thomas Dwayne Patterson, Wimberley	1936	01/25/2017	Vincent Joseph Triola, Houston	1953	10/26/2016
Kenneth Anthony Petsch, Fredericksburg	1958	02/14/2017	James Donald Trotter, College Station	1950	07/14/2017
Ben J. Pinto, Washington	1942	05/17/2017	John Wayne Turner, Longview	1950	04/08/2017
Ronald Edward Prien, Georgetown	1934	01/02/2017	Vernon Howard Tyger III, Houston	1959	01/13/2017
Jimmie Psencik, Houston	1947	08/13/2017	John Franklin Vincze, Plano	1957	01/01/2017
Robert S. Pyland, Allen	1942	09/07/2016	David E. Vink, Hot Springs Village	1940	11/06/2016
David S. Quindt, Houston	1945	07/28/2017	Stanley H. Voelkel, Katy	1929	10/05/2016
James Wilmore Rackley, Watauga	1944	08/26/2017	Mark Allen Vollers, Pearland	1955	02/01/2017
Jeffrey Raley, Houston	1963	12/03/2016	Michael Wallace, La Jolla	1938	12/12/2016
John Paul Ramsey, Austin	1955	02/10/2017	Charles Preston Warman III, Wichita Falls	1944	02/16/2017
John A. Raphael, Addison	1942	03/07/2017	Donna Lee Watts, Buckholts	1959	11/25/2016
Frank T. Rea, Houston	1922	12/17/2016	Lloyd J. Weaver, Fort Worth	1921	05/15/2017
Oscar E. Reeder, Scroggins	1919	06/02/2017	Thurman Tucker Weems, Lufkin	1932	02/25/2017
Suzanne Cox Reedstrom, Houston	1954	01/05/2017	Earl Leon Welborn, Lantana	1942	11/27/2016
Albert Joseph Reiter, San Antonio	1948	06/03/2017	Alfred Hatcher Wells, Richmond	1934	01/04/2017
Linda Ann Ribble, Dallas	1950	12/30/2016	Arthur C. White, Dallas	1922	10/18/2016
Melinda Sue Dersch Richardson, Arlington	1957	12/05/2016	Talmage R. Whiteside, Richwood	1922	09/02/2016
Jose Rivera Jr., San Antonio	1948	11/14/2016	Robert Holt Whitten Jr., Houston	1948	11/21/2016
Nathaniel Frasier Robberson, Houston	1941	12/01/2016	Mark S. Whittington, Dallas	1956	02/14/2017
Frank Hunter Robinson, San Antonio	1931	01/24/2017	Robert A. Wiggins, Liberty	1942	02/03/2017
Leander Joseph Robinson Jr., Pearland	1950	02/16/2017	James C. Willenborg, Addison	1943	03/29/2017
Vaughn Dean Robinson II, Gardendale	1943	10/26/2016	Elton Lanie Williams Jr., Lake Charles	1936	07/22/2017
Langston King Rogde, San Antonio	1945	10/01/2016	Patrick Miller Williams, Largo	1930	11/16/2016
Terri Grigsby Rogers, Houston	1954	11/09/2016	W. R. Williams, Houston	1945	09/25/2016
Russell Carl Rucker, Cartwright	1942	03/26/2017	Phillip L. Williamson, Dallas	1955	09/01/2016
Larry E. Sanders, Longview	1936	11/19/2016	Michael David Wilson, Matthews	1942	05/28/2017
Stephen Mitchell Scheller, Irving	1955	09/03/2016	Walter C. Wilson, Houston	1957	08/15/2017
Keith Allen Schmidt, Dallas	1934	05/23/2017	Thomas Nathan Wood, Dallas	1924	01/18/2017
Nick Schrakamp, Houston	1933	08/01/2017	Hung Chin Yu, Sugar Land	1946	03/08/2017
Hamilton Putnam Schrauff, Dallas	1935	10/16/2016	Ely M. Zalta, Houston	1925	03/28/2017
Angela Ximenes Schueler, Mount Pleasant	1946	05/16/2017	Richard Michael Zamora, El Paso	1964	11/29/2016
			Carla Criss Ziots, Parker	1964	02/08/2017

Texas State Board of Public Accountancy

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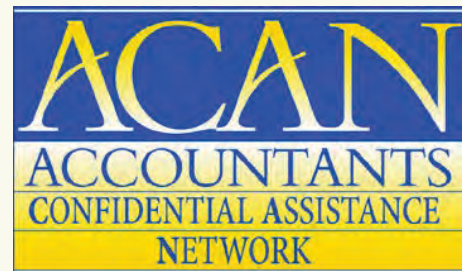
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Attention: CPAs, Exam Candidates, and Accounting Students

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). 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*.