



# TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 134 | February 2018

## NEWS & UPDATES

### Protecting the Public Interest: NOCLAR

**T**he International Ethics Standards Board for Accountants (IESBA) and the American Institute of Certified Public Accountants (AICPA) have developed standards for certified public accountants to appropriately respond to cases of non-compliance with laws and regulations (NOCLAR). High-profile corporate scandals, public scrutiny, and the demand for increased transparency in the business industry in recent years have brought the issue of NOCLAR to the forefront of accounting laws and regulations. Both the IESBA and the AICPA believe that certified public accountants (CPAs) have a moral obligation to serve the best interest of the public. Until the past year, there were no requirements or guidance for CPAs to respond to NOCLAR. Examples of NOCLAR may include tax fraud, securities fraud, or non-compliance with environmental or health regulations.

The framework developed by the International Ethics Board in its *Code of Ethics for Professional Accountants* provides guidance on how to respond best to the public interest after becoming aware of an illegal act, or potentially illegal act committed by a client or an employer. The IESBA standard requires professional accountants to first disclose the NOCLAR to management or those in charge of governance. If leadership does not respond appropriately, the professional accountant is allowed to set aside confidentiality rules and disclose the NOCLAR to a public authority. The IESBA standard was developed with the goal of increasing the amount of NOCLAR reported to public authorities. The standard took six years to develop and went into effect on July 15, 2017.

On March 10, 2017, the AICPA's Professional Ethics Executive Committee released an exposure draft for public comment, entitled *Proposed Interpretations Responding to Non-Compliance with Laws and Regulations*. The exposure draft was issued in response to the IESBA standard. The AICPA committee developed its proposed interpretations to enhance the clarity of the IESBA guidelines and make them relevant to AICPA members in the United States. Currently, the AICPA *Code of Professional Conduct* does not address NOCLAR.

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## CALENDAR

**Swearing-In Ceremony**  
Saturday, June 23, 2018  
10:00 a.m.  
Palmer Events Center  
Austin, TX

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS  
SUCCESSFULLY COMPLETING REVIEW (as of January 29, 2018)

Sponsor #	Sponsor Name	Date of Next Review	Status
000192	Association of Government Accountants	11/01/2019 - 10/31/2020	A
000436	Brazos Valley Chapter - TSCPA	01/01/2020 - 12/31/2020	A
010284	Capital Farm Credit	08/01/2019 - 07/31/2020	A
000515	Curtis Blakely & Co., PC	01/01/2020 - 12/31/2020	A
008054	Dallas / Ft Worth Chapter of Turnaround Management Assoc	01/01/2020 - 12/31/2020	A
000408	Dallas Chapter of the IIA	01/01/2020 - 12/31/2020	A
001424	Fancher & Company	02/01/2020 - 01/31/2021	A
000549	Fitts, Roberts & Co., PC	02/01/2020 - 01/31/2021	A
009450	GFOAT	11/01/2019 - 10/31/2020	A
007491	Glen Fonner, CHFC	11/01/2019 - 10/31/2020	A
006908	InterDyn - BMI	07/01/2019 - 06/30/2020	A
009552	Preservation Financial, LLC	12/01/2019 - 11/30/2020	A
009877	Reimer, McGuinness & Associates, P.C.	01/01/2020 - 12/31/2020	A
008841	Ridout, Barrett & Co., PC	01/01/2020 - 12/31/2020	A
000509	Seidel Schroeder	01/01/2020 - 12/31/2020	A
010285	Texarkana Chapter of CPAs	09/01/2019 - 08/31/2020	A
000300	Texas Instruments Incorporated	12/01/2019 - 11/30/2020	A
009042	The Rand Group, LLC	10/01/2019 - 09/30/2020	A
003541	Trinity Industries, Inc.	07/01/2019 - 06/30/2020	A
000265	TX Society of CPAs - Austin Chapter CPE Foundation	12/01/2019 - 11/30/2020	A
002566	Urban, Thielemann, Olthmann & Herms, LLP	11/01/2019 - 10/31/2020	A
007492	XTO Energy, Inc.	11/01/2019 - 10/31/2020	A

Registration Status: A = Currently active E = Currently expired

- Check the Board website at [www.tsbpa.texas.gov](http://www.tsbpa.texas.gov) for qualified CPE sponsors before enrolling in a CPE course.

## 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](http://tscpa.org) (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review ([jcross@tscpa.net](mailto:jcross@tscpa.net) or 972-687-8617).

## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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The proposed AICPA interpretations are similar to the IESBA standard. However, a key difference is that the AICPA proposes the same responsibilities for all CPAs in public or business practice. The IESBA standard has more rigorous requirements for auditors. Under the AICPA proposal, all CPAs are required to document NOCLAR, including non-auditors. The IESBA standard encourages non-auditors to document NOCLAR, but does not require it. The AICPA committee felt documentation was important to capture a written record of the CPA's professional judgment and actions taken in response to NOCLAR. Under the proposed AICPA framework, senior professional accountants in business have an even greater expectation to address NOCLAR to protect the public. When encountering NOCLAR, senior professional accountants are required to determine whether disclosure to the employing organization's external auditor is necessary, according to their duty or legal obligation to provide all information required to perform the audit.

Additionally, some IESBA provisions were not included in the AICPA proposal because the AICPA believed they would be incompatible with most state laws and regulations on client and employer confidentiality. For instance, *Rule §501.75 Confidential Client Communications* in the Texas State Board of Public Accountancy's (TSBPA) *Rules of Professional Conduct* states that "Except by permission of the client or the authorized representatives of the client, a person or any partner, member, officer, shareholder, or employee of a person shall not voluntarily disclose information communicated to him by the client relating to, and in connection with, professional accounting services or professional accounting work rendered to the client by the person."

The IESBA standard allows CPAs to disclose NOCLAR to a public authority and set aside confidentiality rules when there is a strong public interest reason for it. However, the AICPA proposal acknowledges that CPAs in the United States are still legally required to adhere to state board, AICPA, and other rules and regulations that prohibit disclosure without client or employer consent. Alternative responses, such as disclosure to the company's auditor, internal disclosure, and withdrawal are allowed by the AICPA proposal.

On May 9, 2017, the National Association of State Boards of Accountancy (NASBA) issued a response to the AICPA exposure draft. NASBA expressed concern that the AICPA proposal would be interpreted as limiting or prohibiting NOCLAR disclosure without written consent. "Overall, we have significant concerns that the proposed language will effectively discourage CPAs from acting in the public interest even after care has been taken to comply with all relevant professional standards. If CPAs withhold knowledge that otherwise could have prevented or brought to light an act in a timely manner so as to prevent public harm from occurring or continuing to occur, it will not reflect well on the worth of the profession," NASBA wrote.

NASBA also commented that the exclusion of certain IESBA provisions in the AICPA proposal due to incompatibility with most state laws and regulations on client and employer confidentiality is "a circular argument." NASBA explained that most state laws and regulations are based on the AICPA *Code of Conduct*, which the AICPA has the ability to change, when appropriate. "Consequently, to ensure the final interpretations are applied in the way which best serves the public interest, the AICPA Code of Conduct and the UAA may need to reconsider the application of confidentiality. We note that confidentiality is not regarded as a fundamental principle in the extant AICPA Code of Conduct. Moreover it is not regarded in any manner in either the SEC or PCAOB rules or regulations. We seriously question the notion that confidentiality is preeminent to the degree that it must override all other ethical considerations, especially when public protection is threatened," NASBA wrote.

In the coming months, the AICPA's Ethics Committee and the NASBA Uniform Accountancy Act Committee are expected to reconsider the issue of NOCLAR in relation to confidentiality rules. As a result, it is possible that changes may be made to the *Uniform Accountancy Act*. If so, the TSBPA may want to have additional discussions about *Rule §501.75*, which does not allow CPAs to disclose client communications without their client's consent. Stay tuned for further developments.

#### More information:

AICPA: Proposed Interpretations Responding to Non-Compliance with Laws and Regulations  
<http://bit.ly/2skxgJQ>

IESBA: Responding to Non-compliance with Laws and Regulations  
<http://www.ethicsboard.org/responding-non-compliance-laws-and-regulations>

NASBA: Response to AICPA Exposure Draft  
<http://bit.ly/2D5lpnW>



## Swearing-In Ceremony, December 2, 2017 — Austin, TX



**Board members** who welcomed the new CPAs to the profession were, **L-R:** James D. Ingram IV, Lisa A. Friel, Manuel Cavazos IV, Donna J. Hugly, Dr. Roselyn Morris, Susan Fletcher, and Robert M. McAdams.



**Outstanding candidates** who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R:** Justin Wayne McCoy, Candice Gilian Vermeulen, Samantha Dawn Hanna, and Ralston Layne Rollo.



**Members of the Austin CPA Chapter** who generously volunteered their time at the event were, **L-R, back row:** Jason Lucio, Melinda Oster, Bryan Morgan, Chris Okafor, Larry Stephens, Jim Pumphret, and Mei-Feng Lu.

**L-R, front row:** Jan Keeling, Nancy Foss, Mary Kay Robinson, Lara Akinboye, Jessica Lopez, and Komal Paharia.

## Fifty-Year Licensees from the December Ceremony



Fifty-year honorees who attended the December 2 ceremony. **L-R, back row:** George Wiederaenders, Harry Mark Hermann, Robert S. Driegert, Kenneth D. Rogers, and Jerry Paul.

**L-R, front row:** Jackson M. Kinnebrew, Carole Vadner Kinnebrew, Barbara Horak, and Jack Robertson.

### FIFTY-YEAR LICENSEES

Larry J. Arnie  
Sanders Guest Beckman  
Jimmy Mitchell Belew  
Wilson Collom Bell  
Nicholas C. Binyon  
Gerald Don Blacketer  
Gerald Lee Brady  
Melvin Buck  
Warren V. Bush  
James Alfred Carter  
Garland Dale Cates  
John R. Cawthron  
Jack Sheldon Collier  
William Robert Cotham  
Don W. Crisp  
Clifford Gary Crow  
Thomas Chelsea Cunningham  
Harold R. Curtis  
Robert Stephen Driegert  
Billy George Edwards  
Edward S. Farris  
Allen H. Feige  
Mayes Ervin Fuller  
Jerry K. Goldberg  
James Thomas Hair

James Edward Hamilton  
Jerry Gillett Hampton  
Charles Denson Harrison  
Harry Mark Hermann  
William T. Herndon  
Alvin Joseph Hollas  
Barbara Horak  
Joe K. Howell  
James Edward Huckaby  
Michael A. Huiatt  
Edgar Hullum  
John Allen Ingram Jr.  
Randolph N. Jenson  
Douglas Hilton Johnston  
Josef G. Kamerling  
Carole Vadner Kinnebrew  
Jackson M. Kinnebrew  
Charles Lindas Lamme  
James Waymon Levell  
James Philip McCormick  
Joe Jack Mills  
Jerry T. Paul  
Jimmie Benjamin Peeler  
Lawrence J. Pirtle  
John Elrees Porche Jr.

Jerry D. Ray  
Donald F. Reynolds  
Jack Clark Robertson  
Dana S. Robertson  
T. Ross Robertson  
Kenneth D. Rogers  
Bruce Martin Rosen  
Frank R. Rubolino  
Larry J. Sanders  
Jon Richard Sandidge  
Edward R. Scott  
Charles J. Solcher  
Rudolph Harroll Stevens Jr.  
Pauline B. Stout  
Fred Lyle Tann  
Jimmy R. Tatum  
Robert Ray Thames  
Janet Reynolds Tydlaska  
Joe Henry Tydlaska  
Raymond Edward Uherek  
Fred R. Wade  
John Michael Waters  
George A. Wiederaenders  
McBride B. Wilson Jr.



## ENFORCEMENT ACTIONS

### Ratified at the November 16, 2017 Board Meeting

#### A. AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

##### 1. Investigation Nos.: 17-06-04L & 17-06-05L

**Respondents:** James Thomas  
Clark & Jim Clark, P.C. (Firm)  
**Hometown:** Austin, TX  
**Certificate No.:** 088430  
**Firm License No.:** C07704  
**Rule Violations:** 501.74(b),  
501.90(12)  
**Act Violation:** 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded. In addition, Respondents must pay \$500 in administrative penalties and \$278.20 in administrative costs within 30 days of the date of the Board Order.

Respondents failed to respond to several calls and emails from a client inquiring about the status of a return. Respondents failed to complete an engagement to prepare a return.

##### 2. Investigation No.: 17-07-15L **Respondent:** Scott Alan Mims **Hometown:** Midland, TX **Certificate No.:** 086737 **Rule Violation:** 501.90(4) **Act Violations:** 901.502(6), 901.502(11)

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

On October 27, 2016, Respondent was placed upon 10 years deferred adjudication and fined \$2,500 for the felony offense of possession of child pornography.

##### 3. Investigation No.: 12-01-21L **Respondent:** Bryan Nicholas Polozola **Hometown:** Plano, TX **Certificate No.:** 079311

Respondent entered into an ACO with the Board whereby Respondent's certificate would be reinstated; however, the scope of Respondent's practice is hereby limited.

Respondent pleaded guilty to making a false statement to a government official, a felony offense, and his certificate was revoked on September 20, 2012.

#### TECHNICAL STANDARDS REVIEW COMMITTEE

##### 1. Investigation No.: 17-01-20L **Respondent:** Steven Way, CPA, P.C. **Hometown:** Dallas, TX **Certificate No.:** C07833 **Rule Violation:** 527.4 **Act Violation:** 901.502(12)

Respondent Firm entered into an ACO with the Board whereby Respondent firm was reprimanded and placed on 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 Committee and ratified by the Board.

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

##### 2. Investigation No.: 97-05-07L **Respondent:** Neil C. Melms **Hometown:** Conroe, TX **Certificate No.:** 009843

Respondent entered into a modified ACO in which his certificate was reinstated. Respondent had entered into an ACO which prohibited him from performing audits and reviews.

Respondent failed to meet generally accepted auditing standards in an audit of a home owners association.

##### 3. Investigation No.: 16-04-17L **Respondent:** Gregory Scott Williford **Hometown:** Ft. Worth, TX **Certificate No.:** 039700 **Rule Violations:** 501.60, 501.70, 501.74, 501.90(7) **Act Violations:** 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked. However, the revocation was stayed and Respondent's certificate was placed on probation for a period of five years. In addition, Respondent will pay an administrative penalty of \$12,500 and administrative costs of \$413.78.

Respondent, as the engagement partner of a firm, failed to obtain engagement quality reviews of audits and reviews; reviewed financial information of a client while the firm he was the engagement partner for was not independent; approved the issuance of audit reports for periods Respondent's firm did not audit; and improperly approved the issuance of audit reports that stated the audits were conducted with Public Company Accounting Oversight Board standards.

#### UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

##### • Investigation No.: 16-05-13N **Respondent:** Annette Chapman dba Yellow Rose Services LLC **Hometown:** Corpus Christi, 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 the restricted term "accountant" and asserting an expertise in accounting and auditing.

Respondent used reserved terms on web-based profiles and marketing materials and issued a tax return which listed a CPA firm license number of which the Respondent is not a member or employee. Respondent does not hold a license issued by this agency.

## 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

Anne Wilkerson Aaron, Wichita Falls, TX	01/25/2018
Warner William Abel Jr., The Woodlands, TX	01/25/2018
Samantha Sue Allen, Dallas, TX	01/25/2018
Carla Marcela Alvarez, Austin, TX	11/16/2017
David Carl Baggett Jr., Houston, TX	01/25/2018
Megan Rae Baisley, Dallas, TX	01/25/2018
Ashley Kaye Barnes, Sugarland, TX	01/25/2018
William Edison Bettes Jr., Denton, TX	01/25/2018
Scott Kevin Billings, Fort Worth, TX	01/25/2018
Raj R. Brahmbhatt, Houston, TX	01/25/2018
Kenneth Gordon Buford Jr., Plano, TX	01/25/2018
Scott Newman Cannon III, Duncanville, TX	01/25/2018
Charles Russell Carney III, St. Thomas, U.S. Virgin Islands	01/25/2018
Valdie Matthew Carr, Dallas, TX	11/16/2017
Maylene Santiago Cato, Seabrook, TX	11/16/2017
David W. Cave, San Angelo, TX	01/25/2018
Amy Yuenlei Chan, Houston, TX	11/16/2017
Adam Chibib, Austin, TX	11/16/2017
Paul Elden Christensen, Mansfield, TX	11/16/2017
Brian Jason Coe, Montgomery, TX	01/25/2018
Christopher Wade Cook, Houston, TX	11/16/2017
Lawson Melvin Cooper Jr., Bastrop, TX	01/25/2018
John Donald Corcoran, Dallas, TX	11/16/2017
Perry Robert Courtney, Boerne, TX	11/16/2017
Donald Wayne Crane, Beaumont, TX	01/25/2018
Sean Thomas Crapson, Dallas, TX	11/16/2017
Eileen Farris Crues, Friendswood, TX	11/16/2017
Don William Dale Jr., Plano, TX	01/25/2018
Katherine Ann Dees, McKinney, TX	11/16/2017
Gilbert Del Bosque, Pettus, TX	01/25/2018
Robert Mckellar Doggett, Austin, TX	11/16/2017
Toni Michelle Dollar, Frisco, TX	01/25/2018
Rene Julian Dornier, Spring, TX	11/16/2017
Matthew Leslie Douglas, Plano, TX	11/16/2017
Phuong Mai T. Duong, Sugar Land, TX	01/25/2018
Gayette Lott Eicher, Houston, TX	01/25/2018
William Bradley Fagan, Houston, TX	01/25/2018
Carol Colquitt Farmer, Dallas, TX	11/16/2017

### Respondent / Location

### Board Date

Selena Lenore Flood, Garland, TX	11/16/2017
Michael Joseph Forsythe, Austin, TX	11/16/2017
Charles Garcia, Woodway, TX	11/16/2017
Mai-Phuong Nguyen Garland, Houston, TX	11/16/2017
Jesus Orlando Guerra, Tomball, TX	11/16/2017
James E. Hajek, Richardson, TX	11/16/2017
Lucas Robert Hales, Austin, TX	01/25/2018
Camila Miller Hamann, Fort Worth, TX	11/16/2017
Virginia Ann Haralson, Dallas, TX	01/25/2018
Stephen Raymond Harris, Houston, TX	01/25/2018
Todd Allan Hass, Sugar Land, TX	11/16/2017
Mark William Haushill, Houston, TX	11/16/2017
William Morris Humphries, Greenville, TX	11/16/2017
Rodney Eugene Johnson, Houston, TX	01/25/2018
Shelia Marie Johnson, Willis, TX	01/25/2018
Jason Phillip Judson, Wimberley, TX	01/25/2018
William Robert Karraker, Lewisville, TX	01/25/2018
Patricia Sue Keefer, Irving, TX	11/16/2017
Johanna Elizabeth Kimball, Dallas, TX	11/16/2017
George Paul Griffith Lake, Houston, TX	01/25/2018
Michael Anyanwu Lawanson, Houston, TX	01/25/2018
Austin Montgomery Long III, Lakeway, TX	01/25/2018
Timothy Ray McCrory, Keller, TX	11/16/2017
Patrick Earl McGee, Sugar Land, TX	01/25/2018
Stephen Ray McKinney, San Antonio, TX	11/16/2017
Kimberly Dudik Medina, Flower Mound, TX	11/16/2017
Melissa Kelley Mills Milner, Corinth, TX	01/25/2018
Sameer Alimohammed Mithani, Coppell, TX	01/25/2018
Lizbeth Aileen Nabhan, Grand Lake, CO	01/25/2018
Agustin Negrete, Edinburg, TX	11/16/2017
Barbara Kay Folk Nowotny, Bellaire, TX	11/16/2017
Samson Oluwatosin Olobayo, Katy, TX	11/16/2017
Adedolapo Anthony Adeleke Orekoya, Katy, TX	01/25/2018
Ransford Nkwantabisa Owusu, Euless, TX	11/16/2017
Jamie Patrice Perry, Jacksonville, TX	01/25/2018
Vishwanath Raman Pillay, Dallas, TX	11/16/2017
Jason Podraza, Houston, TX	01/25/2018
Wing Hung Helen Poon, Burke, VA	11/16/2017
Michael Aren Prentiss, Plano, TX	01/25/2018
Ronald Alan Pyke, Rockwall, TX	11/16/2017
Michael Anthony Reid, Richmond, TX	01/25/2018
Colleen M. Rooney, Sugar Land, TX	01/25/2018
Richard Julius Rosenberg Jr., Dallas, TX	11/16/2017
Katherine Marie Roush, Allen, TX	11/16/2017
Stephen Marion Sandhop, Baytown, TX	11/16/2017
Sheri Lynn Shannon, Lubbock, TX	01/25/2018
Lihong Shao, San Diego, CA	11/16/2017
Laurie D. Shepard, Amarillo, TX	11/16/2017
Edward Vincent Simon, Washington, D.C.	01/25/2018

<b>Respondent / Location</b>	<b>Board Date</b>	<b>Respondent / Location</b>	<b>Board Date</b>
Deborah Jean Smith, Austin, TX	11/16/2017	Robin Lynn Carter, Flower Mound, TX	01/25/2018
George Ian Smith III, Spring, TX	11/16/2017	John Dale Casas, Fort Stockton, TX	11/16/2017
Jennifer Rachelle Soles, McKinney, TX	01/25/2018	John Mack Cassel, Lubbock, TX	01/25/2018
George Philip Sonnenberg, Bryan, TX	01/25/2018	Roberto Bernardino Chavez, Houston, TX	01/25/2018
Adam Neville Starr, Houston, TX	01/25/2018	Xiumei Chen, Redmond, WA	11/16/2017
Suzanne Margaret Stevens, Colleyville, TX	01/25/2018	Richard M. Choate, Dallas, TX	01/25/2018
Christopher Allen Stratton, Sedalia, MO	11/16/2017	Tara Jade Clifton, Austin, TX	11/16/2017
Scott Edward Strittmatter, Frisco, TX	01/25/2018	Diane S. Coffman, Fort Worth, TX	11/16/2017
John Gregory Transier, San Antonio, TX	11/16/2017	Amy Coplen, Austin, TX	11/16/2017
Larissa Maureen Turner, Keller, TX	11/16/2017	Debra S. Curtis, The Woodlands, TX	01/25/2018
Steven Jay Vontur, Manvel, TX	01/25/2018	John Martin Davis Jr., Fort Davis, TX	01/25/2018
Hugh Dirk Voorhees, Houston, TX	01/25/2018	Angel Y. Dayan, Irvine, CA	01/25/2018
Tracy Doescher Vordokas, Houston, TX	11/16/2017	Nikolaus Devin, Berlin, Germany	11/16/2017
Caron C. Voss, Newport Beach, CA	01/25/2018	Joanne Margaret Cadle Donnelly, Bedford, TX	01/25/2018
Michael Wayne Warriner, Plano, TX	11/16/2017	Robert Craig Eckert, Dallas, TX	11/16/2017
Patrick Browning Washington, Fort Worth, TX	11/16/2017	Ramsay McGoodwin Elder, Houston, TX	11/16/2017
Clayton Marks Watson, Houston, TX	01/25/2018	Lynn Marie Eller, Coppell, TX	01/25/2018
Ening Chow Yeung, Plano, TX	11/16/2017	Christopher Mark Elliott, Rowlett, TX	11/16/2017
Mingzhe Zhang, Hayward, CA	11/16/2017	Gene Brooks Elrod, Arlington, TX	01/25/2018
		Curtis Michael Emerson, Houston, TX	11/16/2017
		Daniel Eugene Eubanks, Southlake, TX	01/25/2018
		Del Ray Evans, Acworth, GA	01/25/2018
		Marsha Lee Felker, Dallas, TX	01/25/2018
		Kyle James Fontenot, Lake Charles, LA	01/25/2018
		Kevin William Fox, Austin, TX	11/16/2017
		Deborah Marie Gadin, Houston, TX	01/25/2018
		Raymond Lee Gibbs, Hendersonville, NC	01/25/2018
		Carl Damien Gilbert, Oakton, VA	11/16/2017
		Stephen Anthony Golovich, Arlington, TX	01/25/2018
		Loy Otwell Gordon, Abilene, TX	01/25/2018
		Victoria Mary Grantom, Houston, TX	01/25/2018
		Sandeep Grewal-Sidhu, London, UK	11/16/2017
		Erin R. Hall, Duncan, OK	11/16/2017
		Richard Leigh Hayden, Garland, TX	01/25/2018
		Elmo John Henske, La Marque, TX	11/16/2017
		Karen Lea McCormick Hickson, Peachtree City, GA	11/16/2017
		Paul Edward Hist, Dallas, TX	11/16/2017
		Kelly Ray Holmes, Conroe, TX	01/25/2018
		Todd Jackson Hooper, Heath, TX	11/16/2017
		Gregory Wayne Hopper, Houston, TX	01/25/2018
		Michael Louis Horvath, Cedar Creek, TX	11/16/2017
		Roger Hoyt Hughes, Hye, TX	01/25/2018
		Lyman Willis Lee Hunt, Austin, TX	11/16/2017
		Daniel Hurtado, Fort Worth, TX	01/25/2018
		Kris Anthony Ingersoll, Midlothian, TX	01/25/2018
		Gary Joseph Jackson, Sugar Land, TX	01/25/2018
		John Lester Jordan, Jacksonville, FL	11/16/2017

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

<b>Respondent / Location</b>	<b>Board Date</b>	<b>Respondent / Location</b>	<b>Board Date</b>
David Joseph Abell, New York, NY	01/25/2018		
Jill Proffitt Adley, Rockwall, TX	01/25/2018		
Cynthia Gail Alexander, Palo Pinto, TX	11/16/2017		
Mark Stephen Augenstein, Los Angeles, CA	01/25/2018		
Cyrus Bahrami, Houston, TX	11/16/2017		
Jeanne Marie Baker, Dallas, TX	01/25/2018		
Jaclyn Fae Benavidez, Indianapolis, IN	11/16/2017		
Samuel W. Best Jr., Killeen, TX	01/25/2018		
Kelsey Lynn Bird, Addison, TX	11/16/2017		
Alanna Jones Black, Louisville, GA	11/16/2017		
Margaret Collier Blades, Houston, TX	01/25/2018		
Johnny James Blanchard, Katy, TX	11/16/2017		
Steve Reed Borup, Providence, UT	11/16/2017		
Graydon Lansdale Bouchillon, Dallas, TX	01/25/2018		
Nancy Elizabeth Boyd, Austin, TX	01/25/2018		
Margarita Loza Briones, Pearland, TX	11/16/2017		
Kenneth Eugene Bunney, Bellevue, WA	01/25/2018		
Sheryl Ann Burgess, Arlington, TX	01/25/2018		
Francis William Byerley, Lufkin, TX	01/25/2018		



<b>Respondent / Location</b>	<b>Board Date</b>
David Lucas Key, Austin, TX	11/16/2017
Lawrence E. Kipp, Douglasville, GA	01/25/2018
Charlotte Xi Klein, San Ramon, CA	11/16/2017
Jillian Marie Kunde, Flower Mound, TX	01/25/2018
Angela Joy Lancaster, Fort Worth, TX	11/16/2017
Vinh Ledang, Richardson, TX	01/25/2018
Billy West Lee, Richardson, TX	11/16/2017
Lani Jean Light, Friendswood, TX	01/25/2018
Susan Chase Liles, Frisco, TX	01/25/2018
Yu-Ching Lin, Carlsbad, CA	11/16/2017
Katherine Phillips Llewellyn, Birmingham, AL	11/16/2017
Pamela Claire MacFarlane, Singapore	01/25/2018
Robert Clinton Mann, Fort Worth, TX	11/16/2017
Paul Edward Mansur, Denver City, TX	01/25/2018
Mary Catherine Mathis, San Diego, CA	01/25/2018
Cappie Cheryl Wall McBeth, Forney, TX	11/16/2017
Jonathan Michael McCarter, Houston, TX	01/25/2018
John Louis McCullough, Muldoon, TX	11/16/2017
Benjamin Ramirez Melgoza, El Paso, TX	01/25/2018
Roger Dale Miller, San Antonio, TX	11/16/2017
Christopher L. Mitchell, Austin, TX	11/16/2017
Sital Mody, Sugar Land, TX	11/16/2017
Stephanie Crawford Montz, San Antonio, TX	01/25/2018
Jill Kathryn Duggin Morell, Houston, TX	01/25/2018
Blaine Lars Nelson, Dallas, TX	11/16/2017
Marie Francis O'Neil, Murrieta, CA	01/25/2018
Alice Marie Mol Lenkamp Papke Owens, Seminole, FL	01/25/2018
Nell Stegall Patterson, Tyler, TX	11/16/2017
Gwynn Ann Piccolo, Houston, TX	01/25/2018
Tabor Jay Pittman, Irving, TX	11/16/2017
Patricia Hebert Poche, Baton Rouge, LA	01/25/2018
Lisa J. Preeg, Austin, TX	11/16/2017
Surjanto Purnadi, Sugar Land, TX	01/25/2018
Shannon Michele McBee Ratcliff, Austin, TX	11/16/2017
Esther Elizabeth Rihawi, Irvine, CA	01/25/2018
Ryan Wayne Robinson, Universal City, TX	01/25/2018
Mona Howell Rodgers, Katy, TX	01/25/2018
Julie Dawn Ross, San Antonio, TX	11/16/2017
Amanda Sutton Ryan, Dallas, TX	11/16/2017
Johnny Lee Sadler, Pampa, TX	11/16/2017
Nichole Hall Scott, Austin, TX	01/25/2018
Noel Brian Scully, Salado, TX	01/25/2018
Tisha Taff Shuffield, Fredericksburg, TX	11/16/2017
Edwin Hoyt Sikes III, Houston, TX	01/25/2018
Jerry Allen Smith, Austin, TX	01/25/2018
Jim Allison Smith, Austin, TX	01/25/2018

<b>Respondent / Location</b>	<b>Board Date</b>
Michael Johnston Smith, San Antonio, TX	11/16/2017
Van Byron Smith, Houston, TX	01/25/2018
Jeffrey Scott Sokolowski, Coppell, TX	01/25/2018
Amy Smith Solly, Spring, TX	01/25/2018
Ronald Anthony Stavins Jr., The Woodlands, TX	01/25/2018
Dennis P. Stewart, Gun Barrel City, TX	11/16/2017
Billy Bernice Story, Waco, TX	11/16/2017
Robert James Stroh, Austin, TX	11/16/2017
Michael Duane Strouse, Texarkana, TX	11/16/2017
Nancy D. Trinklein-Ingraham, Chugiak, AK	01/25/2018
Laura Ann Tritt, Seminole, FL	01/25/2018
John Albert Van, Mansfield, TX	01/25/2018
Leann Margaret Veit, Grapevine, TX	11/16/2017
Daniel Robert Vining, Plano, TX	01/25/2018
Rick Marious Wade, Spring, TX	01/25/2018
Stanley Arthur Waller, Houston, TX	01/25/2018
Wenli Zhong Wang, Bothell, WA	11/16/2017
Ryan William Woods, San Carlos, CA	11/16/2017
Jacob Julian Wright, Justin, TX	01/25/2018
John Stephen Yancy, Houston, TX	01/25/2018
Shih-Yu Yang, Plano, TX	11/16/2017
Valerie Glynn Zakarevicz, Pearland, TX	11/16/2017

### Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificate of each Respondent was revoked for failing to complete their license renewal application until such time as the Respondents come into compliance with the *Rules* and the *Act*.

<b>Respondent / Location</b>	<b>Board Date</b>
Ponciano Sitchon Carino III, Carson, CA	11/16/2017
Robert Donald Forrester, Amarillo, TX	01/25/2018
Timothy Jay Theobald, Austin, TX	11/16/2017



### 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](http://www.tsbpa.texas.gov)
- **Email:** [licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)
- **Phone:** 512-305-7853

# BOARD DIRECTORY

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





# Texas Unclaimed Property

## Introduction to Holder Reporting

### What is Unclaimed Property?

Unclaimed property can be any financial asset that has been abandoned by the owner for one or more years. Some examples are abandoned bank accounts, uncashed checks, overpayments, payroll and vendor checks, unredeemed gift cards, insurance proceeds, dividends, mineral interests and more.

### Why does this affect me and my business?

All businesses and government entities doing business in Texas or with Texans are considered holders. Holders are required by Texas law to annually report all property when they are unable to locate the owner. Reports are submitted electronically online at **ClaimItTexas.org**.



For more information, call us at 800-321-2274 or 512-936-6246, option 2 or via email at [up.holder@cpa.texas.gov](mailto:up.holder@cpa.texas.gov).



## Texas State Board of Public Accountancy

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

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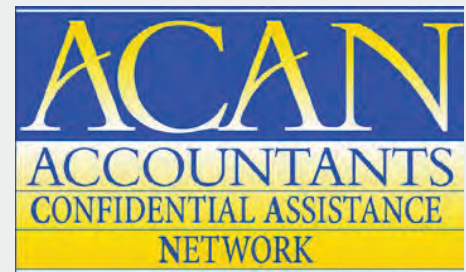
Follow us on [Twitter](#). Like us on [Facebook](#). Follow us on [Twitter](#). Like us on [Facebook](#). Follow us on [Twitter](#).

### 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*.