



# TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 138 | February 2019

## NEWS & UPDATES

### What Makes a Profession Different From an Occupation The Risk Posed by Anti-Regulation Forces

**A**nti-licensure groups across the country are aggressively questioning the need for the regulation of occupational licensing, including the certified public accountancy (CPA) profession. Legislation related to occupational licensing reform is being proposed in almost every state and is receiving mixed support. The legislation we have seen does not specifically target CPAs. Nor does it target the other learned professions that require degrees from accredited institutions of higher education, experience, and testing overseen by state regulatory authorities. The legislative proposals, however, put licensure and the public at risk. Anti-regulatory efforts also endanger CPA reciprocity, mobility, and standards developed in the accounting profession.

Licensure opponents believe that occupational licensing reform will create more jobs, lower consumer cost burdens, and make it easier for people to enter the workforce. This may be true for the short term; however, the legislation that has been introduced does not distinguish between occupations and professions. Anti-licensure groups don't recognize that a certain level of higher education and skill is required to detect the fraud and conspiracy perpetrated in this country that have destroyed jobs, life savings, and the financial stability of thousands of Americans. Demonstrated education and qualifications are essential to prevent the damage that an unregulated industry can cause.

*Section 901.005 of the Public Accountancy Act (the Act) states that, "The practice of public accountancy is a learned profession that requires specialized education and experience." The Act also declares that "the public relies on the competence and integrity of certified public accountants in all of its dealings with certified public accountants and not merely in connection with their performance of the attest service."*

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## CALENDAR

**Swearing-In Ceremony**  
Saturday, May 25, 2019  
10:00 a.m.  
Palmer Events Center  
Austin, TX

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS  
SUCCESSFULLY COMPLETING REVIEW (as of January 9, 2019)**

Sponsor #	Sponsor Name	Date of Next Review	Status
006325	Akin, Doherty, Klein & Feuge, PC	11/01/2020 - 10/31/2021	A
008609	Alliance Data Systems Corp	11/01/2020 - 10/31/2021	A
006244	American Center for Continuing Professional Education	10/01/2020 - 09/30/2021	A
001287	Arnold, Walker, Arnold & Co. PC	12/01/2020 - 11/30/2021	A
000055	Baylor University Accounting & Business Law	11/01/2020 - 10/31/2021	A
004833	Brehm, Havel & Co., LLP	11/01/2020 - 10/31/2021	A
008425	Burlington Northern Santa Fe, LLC	12/01/2020 - 11/30/2021	A
001846	Cain Watters & Associates, L.L.C.	10/01/2020 - 09/30/2021	A
010218	Cantrell & Cantrell, PLLC	10/01/2020 - 09/30/2021	A
000093	Centerpoint Energy	11/01/2020 - 10/31/2021	A
009954	CompuTrain Business Solutions, Ltd.	11/01/2020 - 10/31/2021	A
005920	Doeren Mayhew	12/01/2020 - 11/30/2021	A
008014	Donald W. Kimball, CPA, PC	01/01/2021 - 12/31/2021	A
003228	EEPB, PC	12/01/2020 - 11/30/2021	A
010130	Financial Executives of Houston, Inc.	11/01/2020 - 10/31/2021	A
003215	Firstgroup America, Inc.	11/01/2020 - 10/31/2021	A
007084	Fisher, Herbst & Kemble, PC	11/01/2020 - 10/31/2021	A
000454	Freemon, Shapard & Story	01/01/2021 - 12/31/2021	A
010040	GPS Wealth Management	11/01/2020 - 10/31/2021	A
000207	Guinn, Smith & Co., Inc.	11/01/2020 - 10/31/2021	A
000356	Harper & Pearson Company, PC	12/01/2020 - 11/30/2021	A
001070	Hines	10/01/2020 - 09/30/2021	A
009370	Houston Chapter - CFMA	12/01/2020 - 11/30/2021	A
000094	Houston CPA Society/Houston TSCPA Foundation	11/01/2020 - 10/31/2021	A
007105	HSSK, LLC	11/01/2020 - 10/31/2021	E
009030	Hudson Advisors, L.P.	10/01/2020 - 09/30/2021	A
006546	Human Dynamics	07/01/2020 - 06/30/2021	A
009366	Independent Bankers Association of Texas	11/01/2020 - 10/31/2021	A
001987	Johnson Miller & Co CPAs, PC	01/01/2021 - 12/31/2021	A
009950	Knighton & Stone, PLLC	11/01/2020 - 10/31/2021	A
007805	Linn Thurber LLP	11/01/2020 - 10/31/2021	E
010299	Louisiana State University - Center for Internal Auditing	10/01/2020 - 09/30/2021	A
010126	Maverick Capital, Ltd.	11/01/2020 - 10/31/2021	A
006428	McCall, Gibson, Swedlund, Barfoot, PLLC	03/01/2021 - 02/28/2022	A
000317	McClanahan and Holmes, LLP	12/01/2020 - 11/30/2021	A
008150	Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP	07/01/2020 - 06/30/2021	A
003193	Metroplex Practice Management Group	10/01/2020 - 09/30/2021	A
010222	North Dallas Bank & Trust Co.	11/01/2020 - 10/31/2021	A
000289	Perkins, Dexter, Sinopoli & Hamm, PC	12/01/2020 - 11/30/2021	E
009822	RGT Wealth Advisors	04/01/2020 - 03/31/2021	A
008781	Richard P. Slaughter Associates, Inc.	10/01/2020 - 09/30/2021	A
009667	Scalco Johnson Leahy & Dudek CPAs, PLLC	12/01/2020 - 11/30/2021	A
001245	Southern Gas Association	12/01/2020 - 11/30/2021	A
001142	Squyres, Johnson, Squyres & Co LLP	11/01/2020 - 10/31/2021	A
002551	Stovall, Grandey & Allen, LLP	11/01/2020 - 10/31/2021	A
001222	TACUA	11/01/2020 - 10/31/2021	A
009080	Texas A&M Forest Service	12/01/2020 - 11/30/2021	A
005298	Texas Association of Counties	09/01/2020 - 08/31/2021	A
004763	Texas Organization of Rural & Community Hospitals	09/01/2020 - 08/31/2021	A
009631	Texas Skyward User Group	09/01/2020 - 08/31/2021	A
008002	The Catholic Foundation	01/01/2021 - 12/31/2021	A
008404	Training Strategies, Inc.	11/01/2020 - 10/31/2021	A
001283	TX Society of CPAs - Rio Grande Chapter	12/01/2020 - 11/30/2021	A
000332	TX Society of CPAs - San Angelo Chapter	12/01/2020 - 11/30/2021	A
000387	Tx Society of CPAs - South Plains Chapter	01/01/2021 - 12/31/2021	A
000326	TX Society of CPAs - Victoria Chapter	12/01/2020 - 11/30/2021	A
000144	UT Arlington Dept. of Accounting	11/01/2020 - 10/31/2021	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.

**TEXAS STATE BOARD OF  
PUBLIC ACCOUNTANCY**

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The law that provides for licensure also requires that CPAs be held accountable to the public because everything a CPA does has an impact on the public. The *Act* states, “The terms ‘accountant’ and ‘auditor,’ and derivations, combinations, and abbreviations of those terms, have an implication of competence in the

**“occupation:** the principal business of one’s life ... an activity in which one engages.”

profession of public accountancy on which the public relies in personal, business, and public activities and enterprises.” For instance, if a CPA compiles financial statements for an employer, the employer may be using those statements to obtain a loan. Similarly, if tax returns are not properly

prepared the public could be financially impacted.

Passing the CPA Exam and obtaining a license is not the only criteria that makes one a professional. What distinguishes a profession from an occupation is that a learned professional has an enduring

**“learned:** characterized by or associated with learning, which is knowledge or skill acquired by instruction or study.”

commitment to the highest level of integrity, adherence to the code of professional conduct, and possesses a keen awareness of what being a professional means. Members of the CPA profession have a commitment to act with a sense of responsibility to the public and to understand the importance of serving the public.

**“profession:** engaged in learned professions ... characterized by or conforming to the technical or ethical standards of a profession.”

Licensed CPAs acquire training and skills through formal education with an ethical disposition to serve the public as a trustee of knowledge. CPAs have the training to make ethical decisions to achieve the collective good, i.e., public interest. Without that training

and experience, accountants could think of their practice in terms of how it benefits them and improves their standard of living. A licensed accountant expects and welcomes oversight through rules to protect the credibility of the profession.

According to the American Institute of Certified Public Accountants (AICPA), from 2015 to 2018, 34 states introduced legislation related to occupational licensing reform. Last October, New Mexico Governor Susana Martinez signed an executive order which allows some non-medical professionals to practice without a state license if they inform consumers that they are not licensed by the state of New Mexico. The consumer must sign a waiver acknowledging the disclosure.

In Louisiana last year, state lawmakers introduced seven anti-regulation bills to reduce state licensing requirements. Louisiana CPAs pushed back by contacting their local lawmakers and state legislative action was put on hold. However, it is likely those bills will be revisited again.

National anti-licensure legislation is expected to continue to gain momentum this year and threatens to undermine public trust, quality of service, and the credibility of our profession. The Texas State Board of Public Accountancy has partnered with the AICPA, the National Association of State Boards of Accountancy, and the Texas Society of Certified Public Accountants (TSCPA) to educate policymakers and protect licensure for CPAs. The public expects CPAs to have the highest level of integrity and consumer’s best interests are at risk as long as anti-licensure legislation persists. You can get in touch with the TSCPA to learn how you can help protect the public and the integrity of the CPA designation.

## Swearing-In Ceremony, December 1, 2018 — Austin, TX



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



**Outstanding candidates** who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R, back row:** Shannon Elaine Costello, Jamie Lynn Castor, Charles Barrier Sims, and William Reginald Gough IV.

**L-R, front row:** Taylor Renee Stanush, Thomas William Biggs, John William Schomburger, and Jon-Michael Andrew Ferris.



**Members of the Austin CPA Chapter** who generously volunteered their time at the event were, **L-R, back row:** Angela Hardy, Kara Hamann, Bryan Morgan, Jason Lucio, Melinda Oster, and Jeremy Myers.

**L-R, front row:** Nancy Foss, Mei-Feng Lu, Kate Rhoden, Carol Boyd, Jan Keeling, and Dr. Roselyn Morris.

## Fifty-Year Licensees from the December Ceremony



**Fifty-year honorees** who attended the December 1 ceremony. **L-R, back row:** John James Jenkins, Tom Ewbank, Ward F. Beebe, Ron Pate, Robert M. McAdams, Robert Allison Craig, and Larry M. Yurcho.

**L-R, front row:** David Erickson, Dale Johnson, Dr. Ennis M. Hawkins, Donald T. Phillips, Leonard Abrams, and Lynn Surls.

### FIFTY-YEAR LICENSEES

Leonard B. Abrams  
 Patrick Hamilton Admire  
 James H. Allen Jr.  
 Earl Thomas Asel Jr.  
 James Edward Bedrich  
 Ward Franklin Beebe  
 Curtis Howard Behrent  
 Ray E. Berend  
 John William Bickle  
 Jerry Halbert Blurton  
 John Howard Bock  
 Fred Allen Carrico  
 Cecil Clark Choate  
 William Lee Choate  
 Terry L. Cone  
 James Kenneth Cox  
 Robert Allison Craig  
 Virgil W. Crawford Jr.  
 Lawrence A. Crutcher Jr.  
 David Gordon Dewitt  
 Emmett O'Neal Dubberly  
 Robert Lee Duvall  
 Michael W. Elley  
 David E. Erickson Jr.  
 Thomas Benton Ewbank  
 Ben P. Fairey

Eugene Allen Fisher  
 Roger Ashley Flood III  
 Robert C. Gent  
 Philip Warren Grace  
 Jon Patrick Harrison  
 Ennis M. Hawkins  
 Charles W. Hubbard  
 Thomas Ellis Jackson Jr.  
 James R. Jameson  
 John James Jenkins  
 M. Phillip Jenkins  
 Dale Patrick Johnson  
 William John Johnson  
 Tim C. Johnstone  
 Paul M. Kariger  
 John W. Larson  
 David Paul Lawrence  
 John Curtis Mathis  
 T. Wade Matthews  
 Robert M. McAdams  
 David Bryant McKinnon  
 Norman Raye Medlen  
 William Joseph Mikeska  
 Larry Neil Miller  
 Ben T. Morris Jr.  
 James Bart Oates

Ronald Edward Pate  
 Donald T. Phillips  
 Jack William Pollard  
 David Wayne Quinn  
 Owen A. Reischman Jr.  
 Grady Lee Rountree  
 Charles E. Sanders  
 Harold Eugene Sanford  
 Andrew William Scholes  
 Edward Ray Scott  
 Joyce Atchison Shafer  
 Jerry Vernie Smith  
 Fred R. Smith  
 John Thomas Stephens  
 Mary Burns Stevens  
 Carlton D. Stolle  
 Daniel James Sulak Jr.  
 Lynn Orvil Surls  
 Fred Ralph Thayer  
 John H. Trow Jr.  
 Thomas Elliot Werlin  
 Gordon D. Whitworth  
 Wesley Weems Williams III  
 Ralph E. Wisian  
 Paul Thomas Wurster  
 Larry M. Yurcho

## ENFORCEMENT ACTIONS

### Ratified at the November 15, 2018 Board Meeting

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

##### 1. Investigation No.: 18-06-07L

**Respondent: Roger Scott  
Fellows**

**Hometown: Salt Lake City, UT  
Certificate No.: 053757**

**Rule Violation: 501.90(4)**

**Act Violations: 901.502(6),  
901.502(10), 901.502(11)**

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby Respondent's certificate was revoked.

Respondent pleaded guilty to a felony offense and three misdemeanors.

##### 2. Investigation No.: 18-10-06L

**Respondent: Carolyn Perkins  
Foster**

**Hometown: Lewisville, TX  
Certificate No.: 048101**

**Rule Violation: 501.90(4)**

**Act Violations: 901.502(6),  
901.502(10), 901.502(11)**

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

Respondent pleaded guilty to stealing \$600,000 from the Grand Prairie Independent School district and was sentenced to three years and one month in prison.

##### 3. Investigation Nos.: 17-05-24L & 17-05-25L

**Respondents: Edward F.  
Guerrero & E.F. Guerrero P.C.**

**Hometown: San Antonio, TX  
Certificate No.: 054184**

**Firm License No.: C06658**

**Rule Violations: 501.74(b),  
501.90(12)**

**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and

ordered to pay \$278 in administrative costs, an administrative penalty of \$1,250 and \$790 in restitution to the client for fees paid within 30 days of the date of the Board Order.

Respondents prepared tax returns incorrectly and failed to respond to a client's inquiry within a reasonable time.

##### 4. Investigation Nos.: 18-06-10L & 18-06-11L

**Respondents: James Marc Hill  
& James Marc Hill (Firm)**

**Hometown: Dallas, TX**

**Certificate No.: 023410**

**Firm License No.: S06882**

**Rule Violations: 501.80, 501.81,  
501.74(b), 501.76, 501.90(12)**

**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay \$387.08 in administrative costs and \$500 in restitution to the client for fees paid within 30 days of the date of the Board Order. Finally, Respondents must not hold out as a CPA or practice public accountancy until the individual and firm licenses are current and issued.

Respondents practiced accounting while the licenses were delinquent/expired. Respondents failed to provide a client with a copy of a tax return upon request and failed to electronically file a client's tax return.

##### 5. Investigation Nos.: 18-05-05L & 18-05-12L

**Respondent: Alexis Marie  
Jankowski**

**Hometown: Farmers Branch, TX  
Certificate No.: 107939**

**Rule Violations: 501.74(b),  
501.90(12), 501.93**

**Act Violation: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$968.49 in administrative costs and an administrative penalty of \$1,000 within 30 days of the date of the Board Order.

Respondent failed to complete an engagement in a timely manner, failed to respond to clients' inquiries within a reasonable time, and failed to respond to Board communications in a timely manner.

##### 6. Investigation Nos.: 18-03-07L & 18-03-08L

**Respondents: Walter Bonell  
Knebel & Walter B. Knebel  
(Firm)**

**Hometown: Livingston, TX**

**Certificate No.: 016905**

**Firm License No.: S00249**

**Rule Violations: 501.90(7),  
501.91, 501.93**

**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay \$541.22 in administrative costs and a \$500 administrative penalty within 30 days of the date of the Board Order. Finally, Respondents must not hold out as a CPA or practice public accountancy until the individual and firm licenses are current and issued.

Respondent was suspended from practicing before the Internal Revenue Service for a minimum of 48 months from June 8, 2017. Respondent failed to notify the Board of the suspension within 30 days and Respondent failed to respond to Board communications in a timely manner.

**7. Investigation No.: 18-04-12L**  
**Respondent: Julie Lynette Turner**  
**Hometown: Austin, TX**  
**Certificate No.: 095985**  
**Rule Violation: 501.80**  
**Act Violation: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$501.04 in administrative costs and an administrative penalty of \$1,000 within 30 days of the date of the Board Order. Finally, Respondent must not hold out as a CPA, including removing website references to her CPA designation or practice public accountancy until the individual license is current and issued.

Respondent practiced accounting while her license was delinquent/expired.

**8. Investigation Nos.: 18-09-04L & 18-09-05L**

**Respondents: Brian Christopher Perez & BP Consulting**  
**Hometowns: Corpus Christi & Austin, TX**  
**Certificate No.: 100467**  
**Firm License No.: R00943**  
**Rule Violations: 501.90(4), 501.90(5)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

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

Respondents pleaded guilty to wire fraud and tax evasion.

**9. Investigation Nos.: 18-09-06L & 18-09-07L**

**Respondents: Arturo Vargas & Vargas CPA, P.C.**  
**Hometown: El Paso, TX**  
**Certificate No.: 047760**  
**Firm License No.: C06964**  
**Rule Violation: 501.90(4)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

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

Respondents pleaded guilty to conspiring to defraud the United States with respect to claims.

**10. Investigation No.: 02-10-16L**  
**Respondent: Sondra Vialeton**  
**Hometown: Denton, TX**  
**Certificate No.: 071606**  
**Rule Violation: 501.90(18)**  
**Act Violations: 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's license was suspended pending the outcome of a criminal matter.

Respondent was arrested for felony driving while intoxicated and failed to notify the Board in violation of a previous ACO.

**TECHNICAL STANDARDS REVIEW COMMITTEE**

**1. Investigation Nos.: 18-05-01L & 18-05-02L**

**Respondents: Catherine A. Storm & C.A. Storm, P.C.**  
**Hometown: Carrollton, TX**  
**Certificate No.: 024649**  
**Firm License No.: C07824**  
**Rule Violations: 501.60, 501.61**  
**Act Violations: 901.502(6), 901.502(12)**

Respondents entered into an ACO with the Board whereby Respondents' certificate and licenses are subject to a scope limitation prohibiting Respondents from engaging in attest services without the requirement of a pre-issuance review until a petition for removal is approved by the Technical Standards Review Committee and ratified by the Board.

Respondent Firm issued an audit report for an employee benefit plan that failed to meet professional standards. Respondents were suspended from membership in the American Institute of Certified Public

Accountants (AICPA) and the Texas Society of Certified Public Accountants (TSCPA) for a period of two years. Respondent Storm was required to complete 53 hours of continuing professional education and to hire an outside party to perform a pre-issuance review of all attest services.

**2. Investigation No.: 12-11-18L**  
**Respondent: BDO USA, LLP**  
**Hometown: Dallas, TX**  
**Firm License No.: P05552**  
**Rule Violations: 501.60, 501.90(2), 501.90(8)**  
**Act Violations: 901.502(2), 901.502(6)**

Respondent Firm entered into an ACO with the Board whereby Respondent Firm was reprimanded and ordered to pay an administrative penalty of \$85,000 and administrative costs of \$63,757 within 30 days of the date of the Board Order.

Respondent Firm admitted and accepted that during the period from 1997 to 2003, Respondent Firm assisted high net worth United States citizens in evading approximately \$1.3 billion in individual income taxes on over \$6.5 billion in capital gain and ordinary income by participating in and implementing tax shelter transactions.

**3. Investigation No.: 18-10-13L**  
**Respondent: Cynthia Anne Holder**  
**Hometown: Houston, TX**  
**Certificate No.: 069401**  
**Rule Violation: 501.90(2)**  
**Act Violations: 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent surrendered her certificate in lieu of further disciplinary action.

Respondent pled guilty to one count of conspiracy to defraud the United States, one count of conspiracy to commit wire fraud, and two counts of wire fraud in federal court.

## UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

- **Investigation No.: 18-04-138N**  
**Respondents: Myers, Brettholtz & Company, PA, Steven M. Brettholtz and Richard A. Myers**  
**Hometown: Ft. Meyers, FL**  
**Act Violations: 901.351 and 901.451**

Respondents entered into an ACO with the Board whereby Respondents agreed to cease from engaging in the practice of public accountancy including, but not limited to, the use of the terms “CPA,” “accountant,” “auditor,” “accounting services,” and “auditing services.” This also includes the performance or offer to perform attest services.

Respondents offered services to the public that involved the use of accounting, attest and auditing skills, including issuing two reports on financial statements for a Texas Condominium Owners Association without an individual license or firm license issued by this Board.

### B. PROPOSED DEFAULT JUDGMENT BOARD ORDER

- **Investigation Nos.: 17-01-10L & 18-03-15L**  
**Respondents: Deaver CPA Firm LLC & Don Christopher Deaver**  
**Hometown: Weslaco, TX**  
**Certificate No.: 075751**  
**Firm License No.: C07534**  
**Rule Violations: 501.93, 527.4**  
**Act Violations: 901.502(6), 901.502(12)**

The Board ordered that Respondents’ certificates and licenses be revoked and that they be assessed an administrative penalty of \$10,000 of \$764.80 in administrative costs.

Respondent Firm was dropped from the AICPA Peer Review Program. Respondents failed to respond to Board communications. Respondents, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing.



#### 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

## 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
Valerie Nicole Aguilar, Fulshear, TX	11/15/2018
Amir L. Ashy, Houston, TX	11/15/2018
Philip Armand Baker, Denton, TX	01/24/2019
Kimberly Ann Ballou, Spring, TX	01/24/2019
Michael Brandon Bibb, Kingwood, TX	01/24/2019
Raj R. Brahmhatt, Houston, TX	01/24/2019
David Porter Brolsma, Austin, TX	01/24/2019
John David Brooks, Round Rock, TX	01/24/2019
Christopher Michael Bryan, Seattle, WA	01/24/2019
Marcus William Buie, Kingwood, TX	11/15/2018
Robyn Weber Burns, Richmond, TX	11/15/2018
Jason Burton, Cypress, TX	11/15/2018
Anna Maria Johanna Engels Chaka, Houston, TX	01/24/2019
Paul Elden Christensen, Mansfield, TX	11/15/2018
Zachary Graeme Clark, Fort Worth, TX	01/24/2019
Lance Ezmond Cornell, Mount Vernon, TX	01/24/2019
Perry Robert Courtney, Boerne, TX	11/15/2018
Bryan Robert Craver, Coppell, TX	01/24/2019
Eileen Farris Crues, Friendswood, TX	11/15/2018
Shelly Davis Dennison, Dripping Springs, TX	01/24/2019
William Coe Doyle, College Station, TX	11/15/2018
Maria Cecilia Baptista Eugenio, Grand Prairie, TX	01/24/2019
Steven Jay Fausett, Magnolia, TX	01/24/2019
Michael Bruce Flint, Herriman, UT	11/15/2018
Selena Lenore Flood, Garland, TX	11/15/2018
James Lawrence Frankeberger, Frisco, TX	11/15/2018
Michael Shawn Gallagher, Houston, TX	11/15/2018
Lucas Robert Hales, Austin, TX	11/15/2018
Michael Walter Hansen, Houston, TX	01/24/2019
Kasope Harrison, Houston, TX	11/15/2018
Cheryl Hazelwood-Estes, Midlothian, TX	11/15/2018
Glenna Diane Henderson, Amarillo, TX	01/24/2019
James Bradford Hickman, Amarillo, TX	01/24/2019
Karen Sue Hodge, Flower Mound, TX	11/15/2018
Brant Richard Howe, Arnold, MD	01/24/2019
Abdul M. Ismail, Carrollton, TX	11/15/2018



**Respondent / Location**

Debra Diana Juarez, San Antonio, TX	11/15/2018
Misty Dawn Kawecki, Plano, TX	01/24/2019
Laura Ann Keefner, Dallas, TX	11/15/2018
Joy Johnston Keller, Glen Rose, TX	11/15/2018
Waqar Ali Khan, Tomball, TX	01/24/2019
Jack Kins, Houston, TX	11/15/2018
Monica Contreras Koenig, Cedar Park, TX	01/24/2019
Jana Mary Koop, Irving, TX	11/15/2018
Michael James Land, Houston, TX	01/24/2019
Ayomide Olufunmilola Lawal, Houston, TX	01/24/2019
Rebekah Barrientos Le, Houston, TX	01/24/2019
Peggy Yu-Ju Lo, Burbank, CA	01/24/2019
Patricia A. Lovejoy-Cazobon, Granbury, TX	01/24/2019
Patti Epstein McKee, Houston, TX	01/24/2019
Jens Reyó Mielke, Dallas, TX	01/24/2019
Dusty Dirk Miller, Belton, TX	01/24/2019
Carolina Avila Mollick, Edinburg, TX	11/15/2018
William Kirkland Monroe, Houston, TX	11/15/2018
Sheri Steward Morris, Katy, TX	11/15/2018
Yu Pei, Katy, TX	11/15/2018
Jennifer Ann Pollak, Houston, TX	01/24/2019
Steven Ray Proper, Houston, TX	01/24/2019
Suzanne Purifoy, Richardson, TX	01/24/2019
Rudy Quintanilla Ramirez Jr., San Antonio, TX	01/24/2019
William James Regan, Houston, TX	01/24/2019
Anjel Paredes Reyes, Houston, TX	11/15/2018
Roxie Fredette Roll, Stafford, TX	01/24/2019
Deanene S. Rowland, Houston, TX	11/15/2018
Jill Stephanie Salyers, Houston, TX	11/15/2018
Nicholas Charles Shaver, Katy, TX	11/15/2018
Dorothea M. Snell, Houston, TX	01/24/2019
Wade Allen Sparks, Youngsville, LA	11/15/2018
Patricia Gamez Stoll, Richardson, TX	01/24/2019
Charles G. Taylor Jr., Woodland Park, CO	01/24/2019
John Joseph Tobin, Maple Valley, WA	01/24/2019
Richard J. Vanlandingham, Austin, TX	01/24/2019
Smitha Venugopal, Coppell, TX	11/15/2018
Jacob Lee Vernier, Houston, TX	11/15/2018
Dustan Faye Watkins, Dallas, TX	11/15/2018
Roland Henry Wawrzyniak, Austin, TX	11/15/2018
Dawn Tamsin Way, White Sands Missile, NM	11/15/2018
Grace E. Weiland, Coppell, TX	11/15/2018
Frank Irvin Weise, Houston, TX	01/24/2019
Robert Ingram White, Bryan, TX	11/15/2018
Sin Leng Wong, Austin, TX	01/24/2019
Gary Leonard Woodard II, Fort Worth, TX	11/15/2018
Rafat Yazdani, Arlington, TX	01/24/2019
Patrick William Yerian, Spring, TX	01/24/2019
Hong Zhang, Plano, TX	01/24/2019
Daniel Hyuk Zhi, Dallas, TX	01/24/2019

**Board Date****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*.

**Respondent / Location****Board Date**

Gregory Anuforoh Achilike, Dallas, TX	11/15/2018
Jennifer Alison Alfia, Dallas, TX	11/15/2018
Thomas Ray Allen, Abilene, TX	01/24/2019
John Richard Arens, Franklin, TN	11/15/2018
Fred Alexander Avant, Houston, TX	11/15/2018
Toral Sripal Bagadia, Irving, TX	01/24/2019
Rhonda Jean Lindsey Baudier, Humble, TX	01/24/2019
John Earnest Belgard, Potomac, MD	01/24/2019
Gary Leroy Benn, Albuquerque, NM	11/15/2018
Nicholas John Bomersbach, Dallas, TX	11/15/2018
Jerry Wayne Bonham, San Antonio, TX	11/15/2018
James Gregory Bowers, Dallas, TX	01/24/2019
Melba June Smith Brandon, Diboll, TX	11/15/2018
David Kile Braun, Rockwall, TX	11/15/2018
Ronald Todd Brounes, Bellaire, TX	01/24/2019
Stanley Clinton Buck, Austin, TX	11/15/2018
James Nicholas Burford, Las Vegas, NV	11/15/2018
Sherry Ann Campbell, Frisco, TX	01/24/2019
Michael Alfred Cerullo, Houston, TX	11/15/2018
Judy Chen, Houston, TX	11/15/2018
Chia Jung Chiang, Houston, TX	01/24/2019
Jin Huei Chua, Houston, TX	01/24/2019
Ivan Howard Click, Deer Park, TX	01/24/2019
Joe Ann Coker, Atlanta, GA	11/15/2018
James Alan Coomer, Burbank, IL	11/15/2018
Steven Brock Cooper, Midvale, UT	11/15/2018
Katherine Michael Crotty, Katy, TX	01/24/2019
Kenneth Wayne Cullum, Granbury, TX	01/24/2019
Asif Musa Dakri, Houston, TX	11/15/2018
Raja Faisal Dawood, Haymarket, VA	01/24/2019
Pamela Gail Dewey, Allen, TX	01/24/2019
Johnna Cook Edone, The Woodlands, TX	01/24/2019
Donald Dewayne Ferguson, Gladstone, MO	11/15/2018
Lawrence James Finn Jr., Dallas, TX	11/15/2018
Martin Noel Fite III, Houston, TX	11/15/2018
David Donald Frederick, Littleton, CO	11/15/2018
Polina Galova, Moscow, Russia	01/24/2019
David Hao Gao, Houston, TX	11/15/2018
Salvador Estorga Garcia, El Paso, TX	11/15/2018
James Francis Garrett, Midland, TX	11/15/2018
Gary Eugene Gaylord, Albuquerque, NM	01/24/2019
Gerald Lee Gibson, Duncan, AZ	01/24/2019

<b>Respondent / Location</b>	<b>Board Date</b>	<b>Respondent / Location</b>	<b>Board Date</b>
Pallavi Sudhir Jaymine Goradia, Houston, TX	11/15/2018	Archana Krishna Pattipati, London, UK	01/24/2019
Jennifer A. Gordon, Dallas, TX	01/24/2019	Gary Lee Pemberton, Spring, TX	11/15/2018
Ann Cherie Gorman, Houston, TX	01/24/2019	Andres Gonzales Pineda, San Angelo, TX	11/15/2018
Dennis Michael Graf, Plano, TX	11/15/2018	Kitty Lee Purcell, Fruit Cove, FL	01/24/2019
Lauren Beth Habbaz, Texas City, TX	11/15/2018	Shuh-Hwa Pyi, Shanghai, China	11/15/2018
Margaret Zuther Hardiman, Bellingham, WA	11/15/2018	Donald John Ranly, Corpus Christi, TX	11/15/2018
John Alan Henderson, Conroe, TX	01/24/2019	Jim Norman Reed, Dallas, TX	01/24/2019
William Blanks Hilgers, Austin, TX	01/24/2019	Richard Gordon Reed, Dallas, TX	01/24/2019
David Eric Holley, Dallas, TX	11/15/2018	Robin Wendell Roberts, Oviedo, FL	11/15/2018
Edward Eugene Hopf, Dickinson, TX	11/15/2018	Linda Hager Roerig, Brownsville, TX	11/15/2018
Gordon Seth Howell, Houston, TX	11/15/2018	Constance Connie Diann Rutledge, Sunnyvale, TX	11/15/2018
Helen Marie Mitchell Hubbard, Washington, DC	01/24/2019	Luis Salas-Tull, Austin, TX	01/24/2019
Jonathan Llewellyn Hughes, Troy, MI	01/24/2019	James Hendley Samuel, Wimberly, TX	11/15/2018
Thomas Mark Hyatt, Carrollton, TX	11/15/2018	William Charles Sanders, El Paso, TX	01/24/2019
Robert James Hymel, Harlingen, TX	11/15/2018	Olen Hall Serratt, Waynesville, NC	01/24/2019
Cathleen Ann Taylor Iberg, Buda, TX	01/24/2019	Kathleen A. Size, Hyattsville, MD	11/15/2018
Jeff Kenneth Jandt, Austin, TX	01/24/2019	Carnahan Linda Faye Smith, Surprise, AZ	11/15/2018
David John Jesulaitis, Houston, TX	01/24/2019	Eddie Lee Smith, Houston, TX	01/24/2019
Timothy Fred Jones, Lubbock, TX	11/15/2018	Paul Lynn Smith, Pratt, KS	01/24/2019
Wendell Wallace Judd, Dallas, TX	11/15/2018	Kurt Jon Somerholter, Austin, TX	01/24/2019
Karlyn Elizabeth Keeley, New York, NY	11/15/2018	Monty Ray Standifer, Southlake, TX	01/24/2019
Meredith Lynn Kelly, Dallas, TX	11/15/2018	Michelle Denise Starr, Flower Mound, TX	01/24/2019
Brian Joseph Kieser, San Antonio, TX	11/15/2018	Dale Ann States, Chandler, AZ	01/24/2019
Lien Tuong Truong Kingston, Missouri City, TX	11/15/2018	Asma Amir Surani, Duluth, GA	11/15/2018
John Douglas Lanier, Clarkston, MI	01/15/2018	Ryan Bayan Tabibzadegan, Austin, TX	01/24/2019
Gregory Robert Lavoie, Manchester, NH	11/15/2018	Gary Wayne Tanner, San Antonio, TX	11/15/2018
Raymond Leslie Lawrence, Lubbock, TX	01/24/2019	Michael Wayne Thurman, Missouri City, TX	01/24/2019
Ronald Albert Lefaive, Genoa, NV	11/15/2018	Martin Luther Turner, Trophy Club, TX	01/24/2019
Daniel John Lehner, Columbus, OH	11/15/2018	Carlton Ray Vickery, Hideaway, TX	01/24/2019
Raymond William Lenart, Plano, TX	11/15/2018	Doug Brian Vikser, Hermosa Beach, CA	01/24/2019
Keith Alan Lofties, Tyler, TX	01/24/2019	Lesley Carl Wade, Temple, TX	11/15/2018
Robert Edgar Luman, Humble, TX	11/15/2018	Yanjun Wang, Houston, TX	11/15/2018
Mitchell Carl Madison, Nashville, TN	01/24/2019	Sara R. Webster, Vincennes, IN	11/15/2018
Betty Jean Maines, Dallas, TX	11/15/2018	Cecil James White, Monahans, TX	11/15/2018
Linda Diane Massman, The Colony, TX	11/15/2018	Joyce A. Page Williams, Missouri City, TX	01/24/2019
Joseph Deleon McDuffie Jr., Duncanville, TX	11/15/2018	Deborah Ann Witbeck, Leander, TX	11/15/2018
Gavin Glen McKinney, Mountain Brook, AL	11/15/2018	Patricia Adams Wooldridge, Midland, TX	11/15/2018
Laura Elizabeth Mills, Austin, TX	01/24/2019	Charles Edward Young, Dallas, TX	01/24/2019
Nancy Marie Morehouse, Farmington, NM	11/15/2018		
Bruce A. Morrison, Normangee, TX	01/24/2019		
Terance Aloysius Murnane, The Woodlands, TX	11/15/2018		
Ouyi Nabassi, Dallas, TX	11/15/2018		
Olamide Linda Ogungbesan Brooklyn, NY	11/15/2018		
Jaemin Oh, Dallas, TX	01/24/2019		
Carrie L. Padinha, Pine Brook, NJ	01/24/2019		
James Richard Paquette, Manor, TX	11/15/2018		

### **Failure to Renew Actions**

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

<b>Respondent / Location</b>	<b>Board Date</b>
Monica Carol Bass, Cypress, TX	01/24/2019
John Dewitt Greer Jr., Houston, TX	11/15/2018
Shushma Pabbathi, Houston, TX	01/24/2019
Joanne Canney Smith, Spring, TX	11/15/2018

# BOARD DIRECTORY

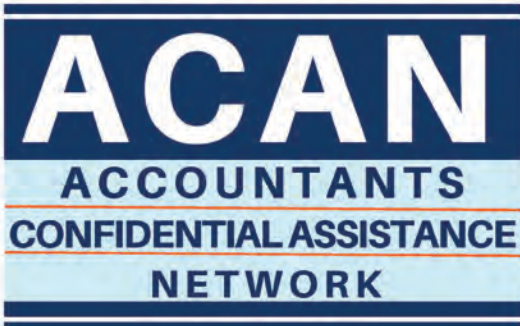
Division	Area of Expertise	Contact Information
Executive	<ul style="list-style-type: none"> <li>Oversight of all Board operations</li> </ul>	(512) 305-7803 Fax: (512) 305-7854 <a href="mailto:executive@tsbpa.texas.gov">executive@tsbpa.texas.gov</a>
Administrative Services/Accounting	<ul style="list-style-type: 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>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>Unauthorized practice of public accountancy</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>

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