



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 143 | May 2020

NEWS & UPDATES

Governor Abbott Appoints New Board Member



On April 20, 2020, Governor Greg Abbott appointed new Board member **Jeannette P. Smith, CGMA, CPA** to serve a six-year term on the Texas State Board of Public Accountancy (TSBPA). Ms. Smith is the Partner-in-Charge of the Rio Grande Valley unit of Carr, Riggs & Ingram (CRI) LLC, where she focuses in the areas of tax and audit, IRS representation, tax consulting, and accounting services. Ms. Smith is also responsible for continuing

education of all CRI professional staff, and keeping current with tax laws and auditing standards. She manages all human capital, budgets, and performance of the of the CRI accounting practice.

Ms. Smith served on the board of directors of the Texas Society of Certified Public Accountants (TXCPA) and is a past president of the Rio Grande Valley Chapter. She is a member of the TXCPA and the Rio Grande Valley Chapter of the TXCPA, and a member of the American Institute of Certified Public Accountants (AICPA) where she serves on the AICPA Council. She is involved in civic activities including advisory board member of BBVA Bank, advisory board member of The University of Texas Rio Grande Valley School of Accountancy, and finance committee member of Our Savior Lutheran Church. Ms. Smith received a Bachelor of Business Administration in Accounting from the University of Houston.

The TSBPA would like to congratulate Ms. Smith and welcome her to the Board. ■

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**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of April 13, 2020)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010334	Ahuja & Clark, PLLC	06/01/2022 - 05/31/2023	A
001525	American Airlines, Inc.	05/01/2022 - 04/30/2023	A
002938	Bell Helicopter Textron, Inc.	06/01/2022 - 05/31/2023	A
006908	Columbus US	07/01/2022 - 06/30/2023	A
005146	Commercial Metals Company	05/01/2022 - 04/30/2023	A
004579	CPE	06/01/2022 - 05/31/2023	A
010470	Desroches Partners, LLP	04/01/2022 - 03/31/2023	A
009308	Engie North America, Inc.	05/01/2022 - 04/30/2023	A
008745	Flowserve Corporation	07/01/2022 - 06/30/2023	A
009716	Fluor Corporation	05/01/2022 - 04/30/2023	A
004662	Govt Treasurer's Organization of Texas	07/01/2022 - 06/30/2023	A
000837	Houston Society of Chinese American CPAs	06/01/2022 - 05/31/2023	A
009496	Institute For Excellence in Corporate Governance	06/01/2022 - 05/31/2023	A
005547	Invesco	04/01/2022 - 03/31/2023	A
002819	J.C. Penney Co., Inc.	04/01/2022 - 03/31/2023	A
010085	Jack Broyles and Associates	06/01/2022 - 05/31/2023	A
010408	Latham & Watkins	06/01/2022 - 05/31/2023	A
010469	Lubbock Christian University	04/01/2022 - 03/31/2023	A
004457	Lyondell Basell Industries	06/01/2022 - 05/31/2023	A
000768	Midland College	05/01/2022 - 04/30/2023	A
006054	National Oilwell Varco	04/01/2022 - 03/31/2023	A
010003	Phillips 66	06/01/2022 - 05/31/2023	A
010404	Postlethwaite & Netterville, APAC	05/01/2022 - 04/30/2023	A
010251	ScottHulse PC	03/01/2022 - 02/28/2023	A
008311	Tax Executives Institute - Austin Chapter	05/01/2022 - 04/30/2023	A
007643	Tax Executives Institute - Ft Worth Chapter	06/01/2022 - 05/31/2023	A
002013	Texas State Agency Business Administrators Association	02/01/2022 - 01/31/2023	A
005178	Tokio Marine HCC	06/01/2022 - 05/31/2023	A
003541	Trinity Industries, Inc.	07/01/2022 - 06/30/2023	A
009410	Turner, Stone & Company, LLP	06/01/2022 - 05/31/2023	A
000710	University of Tulsa - CESE	04/01/2022 - 03/31/2023	A
010257	Venturity Financial Partners	04/01/2022 - 03/31/2023	A
001513	Vistra Energy	05/01/2022 - 04/30/2023	A
002300	West Texas Women's Certified Public Accountants	07/01/2022 - 06/30/2023	A
008968	Wood Group USA Inc.	07/01/2022 - 06/30/2023	A

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

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PUBLIC ACCOUNTANCY**

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Board Responds to Coronavirus Pandemic

On March 13, 2020, Governor Greg Abbott declared a state of disaster for all Texas counties as a result of the novel coronavirus (COVID-19) pandemic and extended the disaster declaration on April 13, 2020. The Texas State Board of Public Accountancy (TSBPA) office has remained open and operational and we have continued to perform the essential functions of our agency while providing the highest level of service possible. To protect our staff from exposure to the virus, our physical office is temporarily closed to visitors and the public, and the majority of our staff is temporarily telecommuting. This may cause minor delays in service and we recommend that you use email for the quickest response. The TSBPA has also responded to COVID-19 by granting extensions, adopting an emergency rule revision, cancelling the June swearing-in ceremony, and hosting a virtual May Board meeting.

Extensions

- **Fingerprinting:** If you need to be fingerprinted to meet the new legislative requirement, you may decide to delay your appointment until the heightened safety guidelines have been relaxed. Your license will not be held if your fingerprints are not completed by the end of your upcoming renewal month.
- **Continuing Professional Education (CPE):** Continuing professional education (CPE) extensions will be automatically granted **through August 2020 for May, June, and July** individual license renewals. However, we still encourage you to complete your CPE as soon as possible. If your in-person CPE courses are being delayed or canceled, please consider online CPE providers and options to bridge any near-term gaps in needed credits.

If your 2021 license renewal is due in:	Your CPE is due by the end of:
March	June 2020
April	July 2020
May, June, or July	August 2020
August	August 2020

- **License Renewal Payments:** Payment processing will proceed without interruption. We encourage you to make your requisite renewal payments prior to the end of your renewal month.
- **CPA Exam Credit Extensions:** All Texas CPA Exam candidates with one or more credits on the CPA Exam that will expire on or before June 30, 2020, will be granted a 90-day extension of the credit to September 30, 2020.
- **20Q2 Testing Window Extension:** The National Association of State Boards of Accountancy (NASBA) invoked an emergency CPA Exam testing window to extend the 20Q2 testing window from June 10, 2020, to June 30, 2020. Additionally, NASBA will extend all NTSs expiring between April 1 – June 30, 2020, until September 30, 2020, and Prometric will waive all rescheduling fees.

Emergency Rule Revision to Qualified Accounting Courses

The TSBPA adopted an emergency rule revision to **Rule 511.57 Qualified Accounting Courses**. The rule revision has temporarily eliminated the requirement for candidates to take at least 15 of their 30 semester credit hours of upper division accounting courses from classes held in-person during the spring 2020 semester. The Board made the decision to adopt this emergency rule revision because many universities moved classes online amid COVID-19 concerns.

The Board adopted the revision at its March 12, 2020 Board meeting. This change is effective immediately but will not apply retroactively. The emergency rule revision is good for 120 days and may be extended for an additional 60 days by Board action. At its May 14, 2020 meeting, the Board will consider permanently eliminating the required classroom hours; thereby permitting all advanced accounting classes to be taken online at a Board-recognized educational institution in order to qualify to take the CPA Exam.

June 13, 2020, Swearing-In Ceremony Canceled

After careful consideration and in light of the ongoing efforts to curb the expansion of COVID-19, the Board has decided to cancel the June 13, 2020 Swearing-in-Ceremony. Candidates who were eligible to attend were sent further communications regarding their CPA certificates, which they will receive in the mail. The distinguished Texas CPAs who have maintained their licenses for 50 years will be mailed a certificate of achievement to commemorate this important milestone. Stay tuned for updates and please be responsive to subsequent communications as we continue our process of printing and distributing Texas CPA certificates and 50-year licensee certificates of achievement.

We appreciate your understanding during these difficult times. Online services are available 24/7 at www.tsbpa.texas.gov and remain the best source of information from the Board and provide tools for managing your individual and firm license renewals. We will be providing up-to-date information at www.tsbpa.texas.gov and also on our Facebook and Twitter accounts, so please check back often. ■

ENFORCEMENT ACTIONS

Ratified at the March 12, 2020 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 19-09-07L**
Respondent: Jayesh Dindayal Patel
Hometown: Comfort, TX
Certificate No.: 100214
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 for a period of 10 years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for 10 years. In addition, Respondent must pay \$339.39 in administrative costs within 30 days of the date of the Board Order and must participate in a consultation and evaluation with the Accountants Confidential Assistance Network (ACAN).

Respondent received 10 years deferred adjudication for the felony offense of Aggravated Assault with a Deadly Weapon.

- 2. Investigation No.: 19-08-06L**
Respondent: Christopher Fuller Nesmith
Hometown: Coppel, TX
Certificate No.: 108010
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 for a period of two years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for two years. In addition, Respondent must pay \$390.34 in administrative costs within 30 days of the date of the Board Order and must participate in a consultation and

evaluation with the Accountants Confidential Assistance Network (ACAN).

Respondent received two years deferred adjudication for the felony offense of Possession of a Controlled Substance.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation No.: 19-11-03L**
Respondent: John Ramon Gramstad
Hometown: McKinney, TX
Certificate No.: 114317
Rule Violation: 501.81
Act Violations: 901.401, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$1,500 in administrative penalties and \$136.47 in administrative costs within 30 days of the Board Order.

Respondent issued reviewed and compiled financial statements without a firm license.

- 2. Investigation No.: 19-05-11L**
Respondent: Ntianu Onyekachi Okam
Hometown: The Woodlands, TX
Certificate No.: 088199
Rule Violation: 501.81
Act Violations: 901.401, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$273.13 in administrative costs in monthly installment payments over a period of one year from the date of the Board Order.

Respondent issued reviewed financial statements for a non-profit corporation without a firm license.

- 3. Investigation No.: 19-05-01L**
Respondent: Roosevelt Johnson, Jr., CPA, P.C. (Firm)
Hometown: Tulsa, OK
Firm License No.: C09191
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, placed on limited scope prohibiting it from performing U.S. Department of Education audits for a period of one year from the date of the Board Order and ordered to pay \$2,500 in administrative penalties and \$812.32 in administrative costs within 30 days of the Board Order.

Respondent issued audited financial statements for a school which were filed with the U.S. Department of Education that failed to meet Generally Accepted Auditing Standards, Statement of Standards for Attestation Engagements, Government Auditing Standards and the U.S. Department of Education Audit Guide for Student Financial Assistance.

- 4. Investigation No.: 19-03-11L**
Respondent: Blessing Okocha-Ezeude
Hometown: Houston, TX
Certificate No.: 060235
Rule Violation: 501.81
Act Violations: 901.401, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$1,000 in administrative penalties and \$327.75 in administrative costs within 30 days of the Board Order.

Respondent issued audited financial statements for a career school which were filed with the Texas Workforce Commission Career Schools Division without a firm license.

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
Anna Lou Elliott Anderson, Beaumont, TX	03/12/2020
Usman Azam, Round Rock, TX	03/12/2020
Cynthia Kay Barham, Lantana, TX	03/12/2020
Agata Joan Bielicki, Sugar Land, TX	03/12/2020
Jennifer Joy Bonhard, Colleyville, TX	03/12/2020
Leah Lahm Bush, Leander, TX	03/12/2020
Ian James Cihak, Dallas, TX	03/12/2020
Charles Dan Davidson, Midland, TX	03/12/2020
Christy Renee Decker, Pearland, TX	03/12/2020
Bettye Jo Rogers Desselle, Houston, TX	03/12/2020
John Mark Dodson, Irving, TX	03/12/2020
Clifton Coy Duke, Houston, TX	03/12/2020
John Lynn Garner, Dallas, TX	03/12/2020
Erik F. Garza, Houston, TX	03/12/2020
Owen J. Gohlke, Lakeville, MN	03/12/2020
Donna Lynn Gossett, Allen, TX	03/12/2020
Jonathan Paul Grabert, Austin, TX	03/12/2020
Vince S. Gwon, Houston, TX	03/12/2020
Matthew Knox Hagelston, Newnan, GA	03/12/2020
Arsala Haneef-Khatri, Sugar Land, TX	03/12/2020
Virginia Ann Haralson, Dallas, TX	03/12/2020
Robin Elizabeth Hirschmann, Conroe, TX	03/12/2020
Dennis Warren Homolka, Brookshire, TX	03/12/2020
Ryan M. Hughes, Austin, TX	03/12/2020
Esther Nyambura Irungu, Houston, TX	03/12/2020
Frank Wayne Karlen Jr., Rowlett, TX	03/12/2020
Kevin Matthew Keefer, Irving, TX	03/12/2020
Gary Scott Killingsworth, Austin, TX	03/12/2020
Steven Joseph King, San Antonio, TX	03/12/2020
Jeffrey Scott Kuntz, Dallas, TX	03/12/2020
Carla A. Kwarteng-Amaning, League City, TX	03/12/2020
Linda Diane Leblanc, Missouri City, TX	03/12/2020
Robert Paul Lee, Houston, TX	03/12/2020
Yang Tong Ling, Singapore	03/12/2020
John David Lupo, Houston, TX	03/12/2020
Stephanie Ann Mashburn, Houston, TX	03/12/2020
Harold Norman May, Houston, TX	03/12/2020
Kathleen Sue McAllister, Houston, TX	03/12/2020
Harold Douglas McCoy, Plano, TX	03/12/2020
Miya Chelsea McDonough, Houston, TX	03/12/2020

Respondent / Location

Board Date

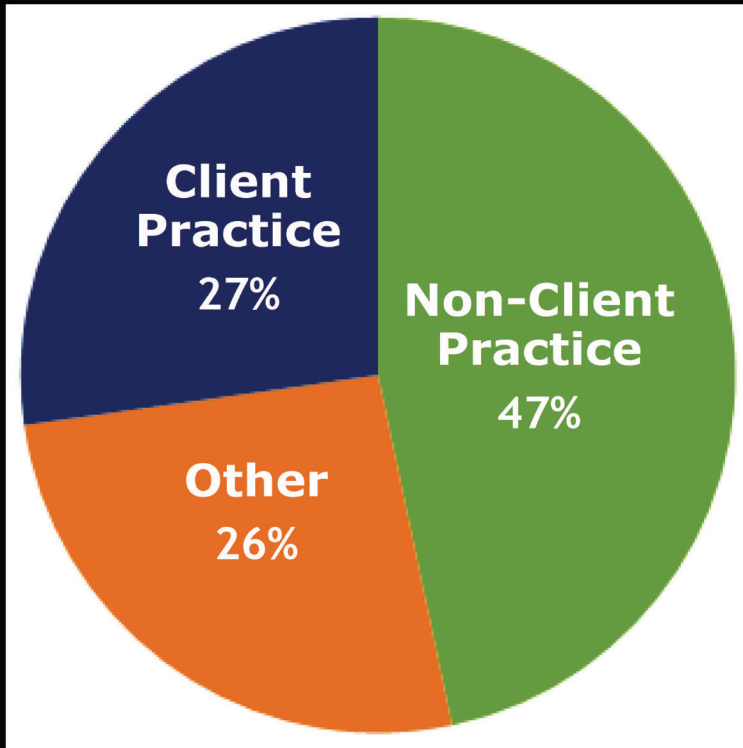
Kristen Amy Mohun, Houston, TX	03/12/2020
David Lee Pitts, Sugar Land, TX	03/12/2020
Carrie Marie Prehoda, Austin, TX	03/12/2020
William Tinder Robinson, Fort Worth, TX	03/12/2020
Ruth Rosas, Austin, TX	03/12/2020
Andrew Hall Russell, Arlington, TX	03/12/2020
Ann Rene Scheffler, Spring, TX	03/12/2020
John Scott Jr., McKinney, TX	03/12/2020
Carl Anderson Searles, Cedar Park, TX	03/12/2020
Tara Lyn Stevenson, Kyle, TX	03/12/2020
Eric Craig Strawbridge, Austin, TX	03/12/2020
Denise Yvonne Wells, San Antonio, TX	03/12/2020
Robert Henison Williams Jr., Houston, TX	03/12/2020
Belinda Denise Wyatt, Houston, TX	03/12/2020
Carrie Marie Yargas, The Woodlands, TX	03/12/2020
Oliver Eric Zoeger, Abu Dhabi, UAE	03/12/2020

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
Samuel Anthony Albaral Jr., Houston, TX	03/12/2020
Chase Jeffrey Anderson, Austin, TX	03/12/2020
Steven Russell Bastian, Southlake, TX	03/12/2020
Curtis Glenn Beethe, Fort Worth, TX	03/12/2020
Baxter Wilson Billingsley, Dallas, TX	03/12/2020
Frederick Nicholas Bosilevac III, Dallas, TX	03/12/2020
Guy Kenton Bradfield, Houston, TX	03/12/2020
Abenaa Kessewaa Opong Brown, McKinney, TX	03/12/2020
Mitchell Lewis Brown, Houston, TX	03/12/2020
Anthony Alan Bryant, Fayetteville, AR	03/12/2020
Julie McCaplin Clark, Burleson, TX	03/12/2020
Richard Joseph Covington, Austin, TX	03/12/2020
Larry Alan Crowell, Haddonfield, NJ	03/12/2020
Charles Douglas Crye, Dallas, TX	03/12/2020
Robert Randall Davis, Mansfield, TX	03/12/2020
Brian Sean Delaney, Eglin AFB, FL	03/12/2020
Simon Robert Dexter, Greenwood Village, CO	03/12/2020
Manford Lee Edgington Jr., Carrollton, TX	03/12/2020
Jesse Rogers Edstrom, Seattle, WA	03/12/2020
Michael Paul Edwards, Cedar Park, TX	03/12/2020
Karen Lee Meiser Gottlieb, Sugar Land, TX	03/12/2020
Marie Theresa Grumbles, Willis, TX	03/12/2020

Total Licensees



Overall CPA Total 76,846

Client Practice

Employee	11,114
Partner, Officer, Director	7,362
Sole Proprietor	2,481
Subtotal	20,957

Non-Client Practice

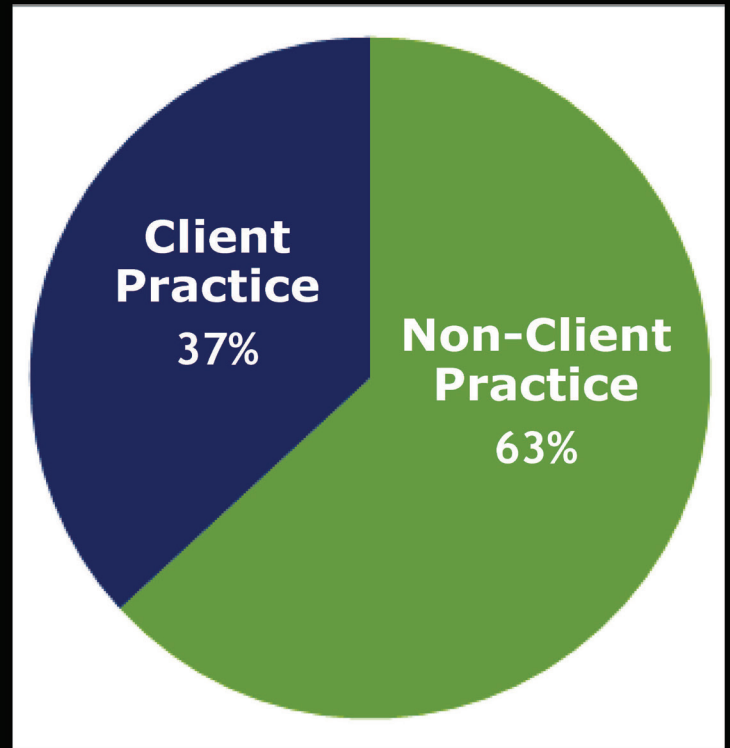
Industry	27,702
Other	4,004
Government	2,935
Education	1,189
Subtotal	35,830

Other

Retired/Disabled	10,789
Reported Non-Practice	9,270
Subtotal	20,059



Where Texas CPAs Work



Practicing CPAs Total 56,787

Client Practice

Employee	11,114
Partner, Officer, Director	7,362
Sole Proprietor	2,481
Subtotal	20,957

Non-Client Practice

Industry	27,702
Other	4,004
Government	2,935
Education	1,189
Subtotal	35,830

Source:

Self-reported statistical data, as of March 1, 2020, for individuals working full time with an issued license from the Texas State Board of Public Accountancy.

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.

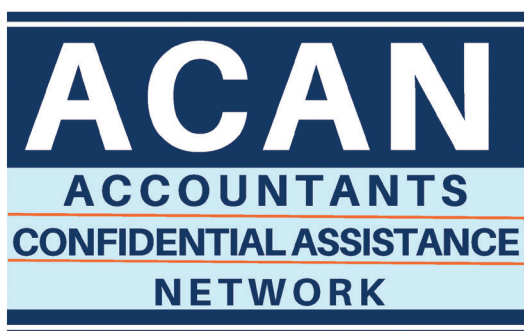
To learn more about becoming a qualified peer reviewer, visit the Peer Review section of tscpa.org (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review (jcross@tscpa.net or 972-687-8617).

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