NEWS & UPDATES

PRESIDING OFFICER’S MESSAGE
Following in Their Footsteps

In July 2013, Governor Rick Perry appointed me as the 34th Presiding Officer/Chair of the Texas State Board of Public Accountancy (TSBPA). I was surprised, thrilled, and a bit apprehensive at the time. It was a huge honor and privilege to help lead an agency that holds such great responsibility.

For those of you that may not be familiar with the TSBPA, the Board consists of 15 members — 10 CPAs and five public members. The mission of the Board is to protect the public by ensuring that persons issued certificates as CPAs possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy. The TSBPA is mandated to maintain and enforce the highest standards of ethics, accountability, efficiency, and openness. It is also responsible for leading the profession, nationally and internationally, in the development and enforcement of public policies relating to public accountancy. We approach our activities with a deep sense of purpose and sincerity, while always remembering that we exist to serve the public. The public and business community alike are entitled to a balanced and sensible approach to regulation.

You will find a list of all of the past TSBPA Chairs on page 4 of this Board Report. I marvel at this list because all of the past Chairs are truly outstanding leaders in Texas and nationally. This past spring, the current Board enjoyed dinner together at Vice Chair Coalter Baker’s home to launch the celebration of the 100th year of the Texas Public Accountancy Act and the TSBPA.

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Registration Status:  A = Currently active   E = Currently expired

• Check the Board website at www.tsbpa.state.tx.us for qualified CPE providers before enrolling in a CPE course.
We were pleased that four former Chairs were in attendance: Ronnie Rudd, CPA (1992-1995); Melanie G. Thompson, CPA (2005-2007); J. Coalter Baker, CPA (2007-2008); and A. Carlos Barrera, CPA (2011-2013). These CPAs are extraordinary. William Treacy, Executive Director of the TSBPA during each of their terms, and instrumental in many of the Board’s successes, remarked that “this was a night of firsts.” Mr. Rudd was the first National Association of State Boards of Accountancy (NASBA) Chair from Texas, serving from 1995 to 1996. Ms. Thompson was the first female TSBPA Chair. Mr. Baker was the first TSBPA Chair to serve as the Chair of seven TSBPA committees. And Mr. Barrera was the first Hispanic TSBPA Chair. You can see their photo below:

I found it very interesting to listen to the comments of the former TSBPA Chairs. I particularly enjoyed listening to Mr. Rudd talk about getting their first PC hooked up to the Internet to be “connected” and how he encouraged NASBA to get “connected.” Back in 1995, he faced opposition and was told “this Internet thing could not last.” He also personally knew many of the past Chairs. Among other things, he paved the way for new accounting-related legislation and had a great impact on how TSBPA conducts business today.

There are and were many other gifted TSBPA Chairs, including Edward J. Archinard, CPA (1915-1919), the first TSBPA Chair; K. Michael Conaway, CPA (1997-2003) who is a member of the U.S. House of Representatives and former NASBA Chair; and Billy M. Atkinson, CPA (2003-2005) who is the current Chair of the Financial Accounting Standards Board Private Company Council and a former NASBA Chair. I could speak volumes about the quality of our past Chairs because they were all exceptionally gifted leaders. We are very fortunate to have the past TSBPA Chairs with us and I am truly thankful for their example and for their leadership. All Texans should be proud of our TSBPA heritage, I know that the current TSBPA Board is! They have shown us how to be effective leaders, both at the TSBPA and nationally.

The next time you are in Austin, visit the Board’s office (do be mindful of security). In honor of the TSBPA’s 100th anniversary in 2015, we have placed a plaque in the Board Room. The names of all of the former TSBPA Chairs are on the plaque, along with the years in which they served. Stay tuned for other announcements as we plan for this great year of celebration.

Thomas G. Prothro, CPA
TSBPA Presiding Officer
Jean Keith Retires with 30 Years of Dedicated Service

Directors of Licensing, Jean Keith, retired on July 31, 2014 after 30 years of outstanding service to the TSBPA. Ms. Keith was honored at the July 17, 2014 TSBPA Board meeting, where Board members signed an official resolution to commend Ms. Keith for her service to the TSBPA. Jean has made numerous notable achievements over the years and a large contingent of co-workers and friends will miss her. “Jean’s expertise and knowledge have been invaluable to us in addition to the interpersonal relationships she has built over the years,” said TSBPA Executive Director, William Treacy.

Jean began her long and memorable TSBPA career in February 1984. During her time with the Board, she has provided expert guidance to thousands of aspiring CPAs and licensees in Texas. She has also managed the logistics and oversight of the biannual TSBPA Swearing-In Ceremony, among many other responsibilities.

When asked what she will miss the most about working for the Board, Jean said “I will miss the people. Everyone here is dear and I take everyone to heart.” She also said that what she liked the most about her job was working with the CPAs and the Board members. “There have been many special Board members over the years who have been a real pleasure to work with,” she added.
New Online Services for Firms

The Board recently added additional online update capabilities for firms to the “Online Services” section of the Board’s website. This allows firms to conveniently and quickly notify the Board about changes to firm, office, and owner information online via www.tsbpa.state.tx.us.

Firms can notify the Board at any time about organizational changes. For example, firms can submit the following changes online:

- address and contact updates
- date a firm or office dissolved
- information about an office that has just been organized
- main office designation updates
- updates to the list of CPA owners associated with an office
- resident manager designation

The Board is encouraging all firms to login to confirm online access, confirm the accuracy of firm information, and submit any necessary updates. Firms no longer need to wait until submission of the annual license renewal to notify the Board about organizational changes. Submitting changes online as they occur will simplify the completion of many requirements of the annual license renewal. Online payment of license fees will follow and will be the next step in completing the annual license renewal online. The Board will notify all firms by email when online fee payment is available.

Receive the Texas State Board Report Electronically

To be notified via email when the Board Report is posted to www.tsbpa.state.tx.us, rather than receiving a paper copy, email publicinfo@tsbpa.state.tx.us with the subject line: “I want to receive the Texas State Board Report electronically.”

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.state.tx.us
- **Email**: licensing@tsbpa.state.tx.us
- **Phone**: 512-305-7853
- **Mail**: TSBPA
  333 Guadalupe
  Tower 3, Suite 900
  Austin, TX 78701-3900
Outstanding Candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from L-R: Ning Zhu, Christopher Ryan Wurzbach, Brandon Wayne Wenzel, Megan Leigh Lowary, Kayla Ann Bishop, and Adriana Garcia Argullin. Ning Zhu was a recipient of the AICPA’s Elijah Watt Sells Awards, which honor exemplary performance on the exam.

Board members who welcomed the new CPAs to the profession were, L-R: J. Coalter Baker, Jonathan B. Cluck, James C. Flagg, Susan Fletcher, Donna J. Hugly, William Lawrence, Steve D. Peña, and Phillip W. Worley.

Members of the Austin CPA Chapter who generously volunteered their time at the event were, L-R, back row: Angie Hardy, Paul Pedroncelli, Tony Ross, JT Genter, David Crumbaugh, Frank Stover, and Jay Mezera. L-R, front row: Kay Johnson, Olivia Espinosa-Riley, Jan Keeling, Nancy Foss, and Kayo Kawamoto.
Fifty-Year Licensees from the June Ceremony


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<td>George R. Andrus</td>
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Learn more at www.tsbpa.state.tx.us
Taken at the May 22, 2014 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 14-03-07L and 14-03-08L
Respondents: John Edward Bean and John E. Bean, CPA, PC (Firm)
Hometown: Austin, TX
Certificate No.: 059606
Firm License No.: C06657
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)
Respondents entered into an agreed consent order (ACO) with the Board, whereby Respondent’s certificate and Respondent’s firm license were revoked in lieu of further disciplinary proceedings.

Respondent was convicted of Conspiracy to Commit Mail Fraud and Conspiracy to Commit Money Laundering.

2. Investigation No.: 13-10-03L
Respondent: Christopher M. Brown
Hometown: Humble, TX
Certificate No.: 080460
Rule Violations: 501.80, 501.81
Act Violations: 901.502(6), 901.502(10), 901.351

Respondent entered into an ACO with the Board, whereby Respondent was reprimanded and Respondent was ordered to cease and desist from using the title or designation “certified public accountant,” the abbreviation “CPA” or any device tending to indicate he is a CPA until his license is in good standing with the Board. Respondent will not provide any attest services until he has a firm licensed with the Board, the license is in good standing and the firm is enrolled in peer review.

Respondent practiced public accountancy and held himself out as a CPA when he did not have a license because of his failure to pay his student loans and practiced public accountancy through an unlicensed firm.

3. Investigation Nos.: 13-07-19L and 13-07-20L
Respondents: Gary R. Brown and Gary R. Brown, CPA, LLC (Firm)
Hometown: Georgetown, TX
Certificate No.: 020339
Firm License No.: C05914
Rule Violation: 501.74(d)

Respondents entered into an ACO with the Board, whereby Respondents were reprimanded and ordered to pay an administrative penalty of $1,000 within 30 days of the date of the Board order. In addition, Respondents will discontinue the issuance of 1099s for the purpose of collecting fees from clients.

Respondents, after attempting to collect fees from their client, filed form 1099-Misc with the IRS advising it that the client had realized income due to the discharge of an indebtedness.

4. Investigation Nos.: 13-05-43L and 14-01-06L
Respondents: Daniel W. Dubose and Daniel W.

Dubose, P.C. (Firm)
Hometown: Houston, TX
Certificate No.: 014755
Firm License No.: C04977
Rule Violation: 501.60
Act Violations: 901.460, 901.502(6), 901.502(11)

Respondent and Respondent’s Firm entered into an ACO with the Board, whereby Respondents were reprimanded and Respondent’s license was suspended for a period of two (2) years from the effective date of the order. However, the suspension was stayed, and Respondent was placed on probation for two (2) years. In addition, Respondent and Respondent’s firm will be subject to a scope limitation from the effective date of the Board Order. Respondents are prohibited from providing audit and review services.

Respondent issued an audit report that failed to include required disclosures and issued two audit reports through a firm that was not licensed by the Board.

5. Investigation No.: 13-06-01L
Respondent: Douglas A. Fleming
Hometown: Granbury, TX
Certificate No.: 048448
Rule Violations: 501.76, 501.90(11), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board, whereby Respondent’s certificate was revoked for a period of three (3) years from the effective date of the order. However, the revocation...
was stayed, and Respondent was placed on probation for three (3) years. In addition, Respondent must pay $95.04 in administrative costs within 30 days of the date of the Board order.

Respondent failed to return client records and personal tax information, failed to respond to a client’s inquiries, and failed to respond to Board communications.

6. Investigation No.: 13-10-11L
   Respondent: John P. Fojtik
   Hometown: Kingwood, TX
   Certificate No.: 043148
   Rule Violation: 501.90(16)
   Act Violation: 901.502(6)

Respondent entered into an ACO with the Board, whereby Respondent was reprimanded and ordered to pay an administrative penalty of $1,000 and $451.11 in administrative costs within 30 days of the date of the Board order.

Respondent voluntarily disclosed confidential information communicated to him by his employer.

7. Investigation No.: 13-06-10L
   Respondent: Richard V. Galvan
   Hometown: San Antonio, TX
   Certificate No.: 045499
   Rule Violations: 501.61, 501.62, 501.80, 527.4
   Act Violations: 901.502(6)

Respondent entered into an ACO with the Board, whereby Respondent was reprimanded and ordered to pay an administrative penalty of $210.50 in administrative costs within 30 days of the date of the Board order.

Respondent did not substantially respond in writing, within 30 days, to communications from the Board requesting a response.

8. Investigation No.: 13-07-28L
   Respondent: Stephen S. Samuel
   Hometown: Houston, TX
   Certificate No.: 094846
   Rule Violation: 501.93

Respondent entered into an ACO with the Board, whereby Respondent was reprimanded and ordered to pay an administrative penalty of $500 and $153.31 in administrative costs within 30 days of the date of the Board order.

Respondent did not substantially respond in writing, within 30 days, to communications from the Board requesting a response.

9. Investigation No.: 13-07-29L
   Respondent: Rodney A. Williams
   Hometown: Georgetown, TX
   Certificate No.: 091222
   Rule Violation: 501.93

Respondent entered into an ACO with the Board, whereby Respondent was reprimanded and ordered to pay an administrative penalty of $500 and $92.98 in administrative costs within 30 days of the date of the Board order.

Respondent did not substantially respond in writing, within 30 days, to communications from the Board requesting a response.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 13-01-24L and 13-01-25L
   Respondents: Richard Gene Antonikowski and Richard Gene Antonikowski (Firm)
   Hometown: San Antonio, TX
   Certificate No.: 012955
   Firm License No.: S02076
   Rule Violations: 501.61, 501.62, 501.80, 527.4
   Act Violation: 901.502(6)

Respondents entered into an ACO with the Board, whereby Respondents were reprimanded and Respondent Antonikowski’s certificate and the Respondent firm’s license were placed on limited scope status until a petition for removal is approved by the Technical Standards Review Committee. Respondent Antonikowski must pay an administrative penalty of $2,000 and administrative costs of $4,591.39 within 90 days of the date of the Board Order.

Respondents are prohibited from performing audits and review services required by the Board to be performed in accordance with the standards for auditing, accounting, and review services adopted by the American Institute of Certified Public Accountants or another national accounting organization recognized by the Board. Respondents may perform compilations.

The Respondents failed to comply with the Statements on Standards for Accounting and Review Services in their completion of the reviews of Bosquez Electric, LLC for the fiscal year ending September
30, 2012. Respondent firm has not reported the results of a peer review that was scheduled for December 31, 2012.

2. Investigation Nos.: 13-08-11L and 14-01-05L
   Respondents: Andrew G. Shebay & Company and Andrew G. Shebay & Company, PC (Firm)
   Hometown: Houston, TX
   Firm License Nos.: C07135 and C08564
   Rule Violation: 527.5
   Act Violation: 901.502(12)

   Respondents entered into an ACO with the Board, whereby Respondents were reprimanded and the firm of Andrew G. Shebay & Company, PC (Successor Firm) is subject to the scope limitation described below and was ordered to pay administrative costs of $271.75 to the Board within 30 days of the date of the Board Order. Successor firm is prohibited from performing audits that are required to be performed in accordance with generally accepted auditing standards. The Resident Manager of Successor Firm must assure that, between the date of ratification of this ACO by the Board and the date the Board ratifies an agreement to remove the scope limitation imposed by the ACO, no reports pertaining to attest services, as defined at Section 901.002(a)(1) of the Act, are to be issued by Respondent firm until they have been reviewed and accepted for release to a client by a pre-approved, pre-issuance reviewer.

   Andrew G. Shebay & Company completed a peer review on June 19, 2013 and the firm received a "pass with deficiencies" rating. Under the definition at Board Rule 527.5, this peer review rating is deficient. The four consecutive deficient peer reviews are attributed to the Successor firm of Andrew G. Shebay & Company, PC.

3. Investigation Nos.: 12-07-03L and 12-07-04L
   Respondents: Christopher Alan Turner and Christopher Alan Turner, PLLC, CPA
   Hometown: Mt. Pleasant, TX
   Certificate No.: 08833
   Firm License no.: C06421
   Rule Violations: 501.61, 501.62, 501.74
   Act Violation: 901.502(6)

   Respondents entered into an ACO with the Board, whereby Respondents were reprimanded, are subject to a scope limitation described below, and must pay administrative costs of $3,890.93 and an administrative penalty of $5,000 under a payment plan outlined in the ACO. Respondent Turner must complete eight (8) hours of fraud awareness training and eight (8) hours in the area of compilations and reviews within 90 days of the date of the order.

   Respondent Turner must assure that, between the date of ratification of this ACO by the Board and the date the Board ratifies an agreement to remove the scope limitation imposed by the ACO, no reports pertaining to attest services, as defined at Section 901.002(a)(1) of the Act, are to be issued by Respondent firm until they have been reviewed and accepted for release to a client by a pre-approved, pre-issuance reviewer.

   The Respondents were engaged to prepare compiled financial statements and annual tax returns for a paint and flooring store, Porter-McClure Company for the fiscal years ending January 31, 2008 (comparative with 2007) and January 31, 2009. The compilations at issue were not prepared in all respects in accordance with the Statements on Standards for Accounting and Review Services.

4. Investigation Nos.: 14-02-05L and 14-03-12L
   Respondents: Steven Jay Sherb and Sherb & Company, LLP
   Hometown: New York City, NY
   Certificate No.: 063413
   Firm License No.: P05613
   Rule Violations: 501.80, 501.90(17), 501.93, 527.4
   Act Violations: 901.502(6), 901.502(11)

   Respondent Sherb entered into an ACO with the Board, whereby he surrendered his certificate for revocation, in lieu of further
disciplinary proceedings. Upon ratification of the ACO by the Board, Respondent Sherb’s certificate as a Texas Certified Public Accountant and Respondent firm’s Texas firm license were revoked.

The Securities and Exchange Commission (SEC) sanctioned Respondent Sherb by denying him the privilege of appearing or practicing before the SEC as an accountant for a minimum of five years.

After five years from the date of the SEC order, Sherb may request that the SEC consider his reinstatement by submitting an application.

Respondent Sherb’s individual Texas license is delinquent, expired. Respondent Sherb failed to respond to a Board communication dated February 5, 2014.

The SEC sanctioned Respondent firm by denying it the privilege of appearing or practicing before the SEC. Respondent firm must also pay a civil money penalty in the amount of $75,000 to the United States Treasury. Respondent firm did not complete a peer review scheduled for December 31, 2012.

The following Respondents offered ACOs to the Board for its ratification in settlement of having performed Employee Retirement Income Security Act (ERISA) compliance audits while claiming an exemption from Peer Review and not being enrolled in Peer Review.

The ACOs provide for Reprimands and no administrative penalties and no costs.

1. Investigation No.: 14-04-02P
   Respondent: Mark B. Lackie, PC
   Hometown: San Antonio, TX
   Firm License No.: C06422
   Rule Violation: 527.4

2. Investigation No.: 14-04-06P
   Respondent: William L. Sturhan
   Hometown: Houston, TX
   Firm License No.: T01984
   Rule Violation: 527.4

1. Investigation Nos.: 14-05-01L and 14-05-02L
   Respondents: Larry Wayne Kimes and Larry W. Kimes, CPA, JD, PC
   Hometown: Irving, TX
   Certificate No.: 017343
   Firm License No.: C05976
   Rule Violation: 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 certificate was revoked in lieu of further disciplinary proceedings.

Respondent Kimes pleaded guilty to a Klein Tax Conspiracy and to Conspiracy to Commit Mail Fraud.

2. Investigation Nos.: 14-02-03L and 14-02-04L
   Respondents: Carol L. Mahler and Carol L. Mahler, CPA, PC
   Hometowns: Borger, TX and Liberal, KS
   Certificate No.: 064255
   Rule Violation: 501.90
   Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent and Respondent’s firm were reprimanded and Respondent’s license was

Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

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

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

ENFORCEMENT ACTIONS

Taken at the July 17, 2014 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 14-05-01L and 14-05-02L
   Respondents: Larry Wayne Kimes and Larry W. Kimes, CPA, JD, PC
   Hometown: Irving, TX
   Certificate No.: 017343
   Firm License No.: C05976
   Rule Violation: 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 certificate was revoked in lieu of further disciplinary proceedings.

Respondent Kimes pleaded guilty to a Klein Tax Conspiracy and to Conspiracy to Commit Mail Fraud.

2. Investigation Nos.: 14-02-03L and 14-02-04L
   Respondents: Carol L. Mahler and Carol L. Mahler, CPA, PC
   Hometowns: Borger, TX and Liberal, KS
   Certificate No.: 064255
   Rule Violation: 501.90
   Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent and Respondent’s firm were reprimanded and Respondent’s license was
suspended for a period of six (6) months from the effective date of the Board order. However, the suspension was stayed and Respondent was placed on probation for six (6) months and agreed to pay an administrative penalty of $500 and $181.17 in administrative costs.

Respondent Mahler failed to comply with a Final Order of the Kansas Board of Accountancy resulting in the suspension of her certificate, permit and firm registration for 60 days.

Respondent agreed to a six (6) month suspension of her license and to pay $1,000 fine for continued violation of a Final Order of the Kansas Board of Accountancy.

### 3. Investigation Nos.: 12-12-05L and 12-12-06L

**Respondents:** Thomas H. Sim and Thomas Hyon Sim, CPA (Firm)
**Firm License No.:** C07040
**Hometown:** Austin, TX
**Rule Violation:** 501.74
**Act Violation:** 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay $500 in administrative penalties and $500.00 in administrative costs within 30 days of the date of the Board order.

Respondents’ work papers did not adequately support the tax returns Respondents prepared for their clients.

### TECHNICAL STANDARDS REVIEW COMMITTEE

#### 1. Investigation No.: 13-08-09L

**Respondents:** Gary Reid Brown and Gary R. Brown, CPA, LLC (Firm)
**Hometown:** Georgetown, TX
**Certificate No.:** 020339
**Firm License No.:** C05914
**Rule Violations:** 501.62(1)(B), 527.5
**Act Violations:** 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay $500 in administrative penalties and $500.00 in administrative costs within 30 days of the date of the Board order.

During a peer review completed on January 11, 2013, the peer reviewer found that an attest report contained significant departures from professional standards. Respondent firm had three consecutive deficient peer reviews as defined under Board Rule 527.5.

#### 2. Investigation No.: 13-11-16L

**Respondent:** Ricky Collin Freeman
**Hometown:** Tulsa, OK
**Certificate No.:** 087868
**Rule Violation:** 501.90(7)
**Act Violations:** 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent’s certificate as a Certified Public Accountant will be revoked. The Respondent may not represent himself to be a Certified Public Accountant in Texas and may not perform attest services in Texas as defined under Section 901.002(a) of the Public Accountancy Act. The Board further orders that Respondent pay an administrative penalty of $7,500 and $597.85 in administrative costs in installments.

The Public Company Accounting Oversight Board (PCAOB) censured the Respondent and permanently barred him from being an associated person of a registered accounting firm. The PCAOB imposed sanctions on the basis of its findings that Respondent violated PCAOB rules, PCAOB quality control standards, and auditing standards in connection with multiple audits.

#### 3. Investigation Nos.: 14-02-06L and 14-02-07L

**Respondents:** Bobby J. Hutton and Bobby J. Hutton, CPA (Firm)
**Hometown:** Fort Worth, TX
**Certificate No.:** 010317
**Firm License No.:** R00443
**Rule Violations:** 501.60, 501.74
**Act Violations:** 901.502(6), 901.502(11)
Respondents entered into an ACO with the Board, whereby Respondent Hutton was reprimanded, and Respondents are prohibited from performing all attest services. In addition, Respondent Hutton must pay $1,200 in administrative costs according to a schedule set out in the ACO.

Respondent firm issued an audit report on the public company Signal Advance, Incorporated for the fiscal year ending December 31, 2010 that did not materially comply with generally accepted auditing standards and PCAOB audit standards.

**UNAUTHORIZED EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA) AUDITS**

The following Respondents entered into ACOs with the Board in settlement of having performed ERISA compliance audits while claiming an exemption from Peer Review and not being enrolled in Peer Review. The ACOs provide for Reprimands and no administrative penalties and no costs.

1. **Investigation No.: 14-04-05P**
   **Respondent:** William C. Nelson  
   **Hometown:** Dallas, TX  
   **Firm License No.: T05523**  
   **Rule Violation:** 501.74  
   **Act Violation:** 901.502(6)

2. **Investigation No.: 14-04-03P**
   **Respondent:** Kimball Parks Ramey, PC  
   **Hometown:** Dallas, TX  
   **Firm License No.: C05431**  
   **Rule Violation:** 527.4

**B. AGREED CEASE AND DESIST ORDERS (ACDOs)**

1. **Investigation No.: 14-04-09N**
   **Respondent:** Carpenter and Langford, PC  
   **Hometown:** Austin, TX  
   **Act Violations:** 901.451, 901.453

2. **Investigation No.: 14-04-10N**
   **Respondent:** David French  
   **Hometown:** Austin, TX  
   **Act Violation:** 901.451

3. **Investigation No.: 14-04-11N**
   **Respondent:** Paul Glantz  
   **Hometown:** Austin, TX  
   **Act Violation:** 901.451

4. **Investigation No.: 14-04-12N**
   **Respondent:** Tyler Lankford  
   **Hometown:** Houston, TX  
   **Act Violation:** 901.451

5. **Investigation No.: 14-05-22N**
   **Respondents:** Best Benefit Solution, LLC, Lei Deng and Zugui Chen  
   **Hometown:** Houston, TX  
   **Act Violations:** 901.453, 901.456

Respondents entered into an ACDO with the Board whereby Respondents will cease and desist from using reserved terms and providing attest services.
Respondents used the term “accountant” and performed an attest service, specifically a compilation, in Texas although Respondents do not hold individual or firm licenses issued by the Board.

6. Investigation No.: 14-02-31N  
Respondent: Sara Correa Crawford  
Hometown: San Antonio, TX  
Act Violations: 901.453, 901.456

Respondent entered into an ACDO with the Board whereby Respondent will cease and desist from providing attest services.

Respondent used the terms “accountant” and “accounting” and offered to perform attest services in Texas, although Respondent does not hold a firm license issued by the Board.

7. Investigation No.: 14-02-30N  
Respondent: Arlene S. Ottaway  
Hometown: San Antonio, TX  
Act Violation: 901.456

Respondent entered into an ACDO with the Board whereby Respondent will cease and desist from providing attest services.

Respondent offered to perform attest services in Texas, although Respondent does not hold a firm license issued by the Board.

CPE Actions

The certificate of each respondent listed below was not in compliance with the Board’s CPE requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the Act. Additionally a $100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board’s CPE requirements. The respondents were found to be in violation of Section 523.111 (mandatory CPE reporting) and 501.94 of the Board’s Rules, as well as Section 901.411 (CPE) of the Act.

<table>
<thead>
<tr>
<th>Respondent / Location</th>
<th>Board Date</th>
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<tbody>
<tr>
<td>Isabelle Diane Albrecht-Thomson, Houston, TX</td>
<td>7/17/2014</td>
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<td>Tony Aundrey Alexander, Houston, TX</td>
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<td>James Calvin Atkins, III, Houston, TX</td>
<td>7/17/2014</td>
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<tr>
<td>Teressa Kay Barner, Bellaire, TX</td>
<td>5/22/2014</td>
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<td>Benjamin Andrew Carter, Pearland, TX</td>
<td>5/22/2014</td>
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<td>Michael Clock, Murphy, TX</td>
<td>7/17/2014</td>
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<td>Billy Keith Cordell, Carrollton, TX</td>
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<td>Terry Lee Crocker, Katy, TX</td>
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<td>Ronald William Dale, Katy, TX</td>
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<td>Jennifer K. DeQiusti, Katy, TX</td>
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<td>Lisa Marie Dorvinen, Marquette, MI</td>
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<td>Pamela Kay Eaves, Lake Jackson, TX</td>
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<td>Timothy Wayne Farrar, Missouri City, TX</td>
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<td>William Roger Gregory, Jr., Houston, TX</td>
<td>7/17/2014</td>
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<td>Doris Louise Griffith, Montgomery, TX</td>
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<td>Cathleen Ann Harvill, Cypress, TX</td>
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<td>Paul Morris Henry, Austin, TX</td>
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<td>Joseph Francis Hicks, Bedford, TX</td>
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<td>Arti Kwatra, Irving, TX</td>
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<td>Carmel Reeves Myers, Tomball, TX</td>
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<td>Todd Robert Nordeen, Plano, TX</td>
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<td>Peter Bennett O’Brien, Bellaire, TX</td>
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<td>Marie Isabelle Orrick, Houston, TX</td>
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<td>Charles Franklin Pettigrew, Fort Worth, TX</td>
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<td>Donna Lorraine Rodriguez, The Woodlands, TX</td>
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<td>Regina Carol Shipley, Katy, TX</td>
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<td>Susan Sieker, South Hamilton, MA</td>
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<td>Kelly Ray Singletary, Tomball, TX</td>
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<tr>
<td>Keith Eli St. Clair, Houston, TX</td>
<td>7/17/2014</td>
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</tbody>
</table>
The respondents listed below violated 901.502(4) when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all of the required license fees and penalties and by otherwise coming into compliance with the Act.

### Three-Year Delinquent Actions

The respondents listed below violated 901.502(4) when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all of the required license fees and penalties and by otherwise coming into compliance with the Act.

### Failure to Renew Actions

The respondents failed to complete their license renewal notices in accordance with Section 515.3 of the Board’s Rules. Following a public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings recommended that the certificate of each respondent not in compliance be revoked without prejudice until such time as the respondent complies with the requirements of the Rules and the Act. The ALJ found that the respondents violated Section 901.502(12) (regarding violations of Board Rules) of the Act. The respondents, although properly notified, failed to appear in person or by authorized representative. No Board Committee considered this matter.
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 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

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.