

Texas State Board of Public Accountancy

March 9, 2017

The Texas State Board of Public Accountancy met from 10:00 a.m. until 11:05 a.m. on March 9, 2017 at 333 Guadalupe, Tower 3, Suite 900, Austin, Texas 78701-3900. A notice of this meeting containing all items on the agenda was filed with the Office of the Secretary of State at 8:53 a.m. on February 27, 2017. (TRD #2017-001561).
(ATTACHMENT 1)

Board Members Present

J. Coalter Baker, CPA
Presiding Officer
John R. Broaddus, CPA
Jonathan B. Cluck, Esq.
Rocky L. Duckworth, CPA
Member-at-Large
Susan Fletcher
Donna J. Hugly, CPA
Assistant Presiding Officer
Ross T. Johnson, CPA
Timothy L. LaFrey, Esq., CPA
William Lawrence
Member-at-Large
Robert M. McAdams, CPA
Treasurer
Roselyn E. Morris, Ph.D., CPA
Benjamin Peña, CFE, CPA
Steve D. Peña, CPA
Secretary
Kimberly E. Wilkerson, Esq.
Phillip W. Worley

Others Present

Frank McElroy, Esq.
Craig Nauta
John Sharbaugh
Anthony Valdez

Staff Present

Paulette Beiter, Esq.
Roel Cantu
Ismael Castillo
Karen Davis
Lance Fitzgerald, Esq.
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
Natalie Miller
Julie Prien
Marisa Rios
Anthony Sanchez
William Treacy
Daniel Weaver

- I. Mr. Baker, Presiding Officer, called the meeting to order at 10:00 a.m. Mr. Treacy called roll and declared a quorum.
- II. Ms. Fletcher moved to approve the January 19, 2017 Board meeting minutes as presented. Mr. Cluck seconded the motion and it passed unanimously.
- III. Mr. Baker, Executive Committee Chair, reported on the March 8, 2017 committee meeting.

Members Present

J. Coalter Baker, CPA
Rocky L. Duckworth, CPA
Donna J. Hugly, CPA
William Lawrence
Robert M. McAdams, CPA
Steve D. Peña, CPA

Others Present

Frank McElroy, Esq.
John Sharbaugh

Staff Present

Roel Cantu
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
William Treacy
Daniel Weaver

- A. Mr. Cluck moved to approve the Board's financial statements as presented. Mr. Worley seconded the motion and it passed unanimously.
- B. Mr. Baker discussed a meeting with Mr. Douglas Oldmixon, Executive Director of the Texas Real Estate Commission. In attendance were William Treacy, J. Randel Hill and Alan Hermanson. Mr. Oldmixon discussed his agency's plans to build a state office building on state lot number 19 and offered the possibility of joint tenancy with the Board.

C. The following was presented:

1. Mr. Baker reported on NASBA dates of interest:
 - a. 35th Annual Conference for Executive Directors and Board Staff March 14-16, 2017 in New Orleans, LA
 - b. 22nd Annual Conference for Board of Accountancy Legal Counsel March 14-16, 2017 in New Orleans, LA
 - c. Western Regional Meeting - June 6-8, 2017 in Coeur d'Alene, ID
 - d. 110th Annual Meeting – October 29 – November 1, 2017 in New York, NY
2. Ms. Hugly moved to ratify the nominations of Janice Gray, CPA, CVA, CFF for NASBA's Vice-Chair and Mr. Baker and Mr. Barrera for NASBA's Director-at-Large positions. Mr. S. Peña seconded the motion and it passed unanimously.

- D. Mr. McAdams moved to approve the professional service contract amendment as presented. Mr. Lawrence seconded the motion and it passed unanimously.

FY 2017 amendment:

Independent consultant contract:

- Belen Briones 9/1/16 – 8/31/17 \$10,000
(Increase contract by \$10,000 from \$15,000 to \$25,000)

- E. Mr. Cluck moved to authorize the Board to enter into a contract, not to exceed \$25,000, for a statewide survey. Mr. S. Peña seconded the motion and it passed unanimously.
- F. Mr. S. Peña moved to approve the review evaluation submitted by the Board's Peer Review Oversight Board for the continuation of the approved sponsoring organizations – the American Institute of Certified Public Accountants/National Peer Review Committee and the Texas Society of Certified Public Accountants. Mr. McAdams seconded the motion it passed unanimously.
- G. Mr. Baker reviewed thank you letters from the public.

IV. Ms. Hugly, Rules Committee Chair, reported on the March 8, 2017 committee meeting.

Members Present

J. Coalter Baker, CPA
ex officio
Jonathan B. Cluck, Esq.
Rocky L. Duckworth, CPA
Donna J. Hugly, CPA
Timothy L. LaFrey, Esq., CPA
Benjamin Peña, CFE, CPA
Steve D. Peña, CPA
Joyce Smith, CPA
Kimberly Wilkerson
Phillip W. Worley

Others Present

William Lawrence
Robert M. McAdams, CPA
Frank McElroy, Esq.
Gary McIntosh, CPA
John Sharbaugh, CPA

Staff Present

Paulette Beiter
Roel Cantu
Karen Davis
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
Marisa Rios
William Treacy
Daniel Weaver

- A. Ms. Hugly moved to authorize the executive director to have the proposed revisions and the re-adoption of *Chapter 512 (Certification as a Certified Public Accountant by Reciprocity)*, published in the *Texas Register* for public comment. Mr. McAdams seconded the motion and it passed unanimously. **(ATTACHMENT 2)**
- B. Ms. Hugly moved to authorize the executive director to have the proposed revisions and the re-adoption of *Chapter 513 (Registration of Foreign Practitioners with Substantially Equivalent Qualifications)* published in the *Texas Register* for public comment. Mr. Cluck seconded the motion and it passed unanimously. **(ATTACHMENT 3)**

- C. Ms. Hugly moved to authorize the executive director to have the proposed revisions and the re-adoption to *Chapter 514 (Certification as a CPA)* published in the *Texas Register* for public comment. Ms. Fletcher seconded the motion and it passed unanimously. **(ATTACHMENT 4)**
- D. Ms. Hugly moved to authorize the executive director to have the proposed revisions and the re-adoption to *Chapter 515 (Licenses)* published in the *Texas Register* for public comment, except for the proposed changes to *Rule 515.8 (Retired or Disability Status)* which are being tabled, in order that it may be revised as proposed or re-adopted pursuant to rule review. Mr. Cluck seconded the motion and it passed unanimously. **(ATTACHMENT 5)**
- E. Ms. Hugly moved to authorize the executive director to have the Chapter 517 (Practice by Certain Out of State Firms and Individuals) re-adopted in accordance with rule review. Mr. Cluck seconded the motion and it passed unanimously. **(ATTACHMENT 6)**
- F. Ms. Hugly moved to authorize the executive director to have the proposed revisions of *Rule 501.75 (Confidential Client Communications)* be published in the *Texas Register* for public comment. Mr. McAdams seconded the motion and it passed unanimously. **(ATTACHMENT 7)**
- G. Ms. Hugly moved to authorize the executive director to have the proposed revisions of *Rule 511.80 (Granting of Credit)* be published in the *Texas Register* for public comment. Dr. Morris seconded the motion and it passed unanimously. **(ATTACHMENT 8)**
- H. Ms. Hugly informed the Board that the next committee meeting was scheduled for May 17, 2017 at 1:30 p.m.
- V. Mr. Broaddus, Behavioral Enforcement Committee Chair, reported on the January 11, 2017 committee meeting.

Members Present

John R. Broaddus, CPA
Donald W. Harcum, CPA
Karen W. Jones, CPA
Timothy L. LaFrey, Esq., CPA
Benjamin Peña, CFE, CPA

Members Absent

Jonathan B. Cluck, Esq.
Donna J. Hugly, CPA
James D. Ingram, IV, CPA

Staff Present

Paulette P. Beiter, Esq.
J. Randel Hill, Esq.

- A. Ms. Fletcher moved to dismiss **Investigation Nos. 16-09-01L¹** and **16-09-02L¹** based on voluntary compliance with the *Rules* and the *Act*. Mr. S. Peña seconded the motion and it passed.
- B. The next committee meeting is scheduled for March 29, 2017.
- VI. Mr. Duckworth, Technical Standards Review Committee Chair, reported on the February 22, 2017 committee meeting.

Members Present

Rocky L. Duckworth, CPA
Jeffrey L. Johanns, CPA
Ross T. Johnson, CPA
David L. King, CPA
David W. Rook, CPA

Members Absent

Steve D. Peña, CPA
Kimberly Wilkerson, Esq.

Staff Present

J. Randel Hill, Esq.
Lance Fitzgerald, Esq.

- A. Ms. Fletcher moved to dismiss the following investigations based on insufficient evidence of a violation of the *Rules* or *Act*. Mr. Worley seconded the motion and it passed.
 - 1. **Investigation No. 15-12-11L²**
 - 2. **Investigation No. 15-12-10L²**
 - 3. **Investigation Nos. 16-11-06L²** and **16-11-07L²**
- B. Other – The committee considered 10 other investigations, which require no Board action at this time.
- C. The next committee meeting was scheduled for May 5, 2017.

- VII. Ms. Beiter, Staff Attorney, reported on the status of the Enforcement Division's probation monitoring docket.
- VIII. Mr. Hill, General Counsel, reported on the status of investigations into alleged violations of *Subchapter J* of the *Public Accountancy Act*, regarding the unauthorized practice of public accountancy.
- IX. The Board took the following actions on the Agreed Consent Orders and Proposals for Decisions:

A. Agreed Consent Orders

Behavioral Enforcement Committee

Mr. S. Peña moved to approve the following Agreed Consent Order (ACO) as presented. Mr. B. Peña seconded the motion and it passed.

- **Investigation No.:** 17-01-29L **Hometown:** New York, NY
Respondent: Kenneth Lee Wise **Certificate No.:** 044580
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was involuntarily surrendered in lieu of further disciplinary proceedings. Respondent pleaded guilty to one count of conspiracy to commit securities fraud, one count of securities fraud, one count of conspiracy to commit wire fraud, one count of wire fraud, one count of conspiracy to commit money laundering, and one count of money laundering.

Technical Standards Review Committee

Ms. Fletcher moved to approve the following ACOs as presented. Mr. Worley seconded the motion and it passed.

1. **Investigation No.** 15-12-15L **Hometown:** Tulsa, OK
Respondent: Hood and Associates, CPAs, P.C. **Firm License No.:** C09263
Rule Violations: 501.90(7), 527.5
Act Violations: 901.502(6), 901.502(11), 901.502(12)

Respondent entered into an ACO with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary action. The Resident Manager, Paul Anthony Hood, is practicing in Texas with a practice privilege as an out-of-state practitioner with substantially equivalent qualifications. Pursuant to *Section 901.462(c)(2)* of the *Act*, an individual practicing under the practice privilege under this section, as a condition of the privilege of practicing is subject to the personal and subject matter jurisdiction and disciplinary authority of the board and must comply with this chapter and the board's rules. Pursuant to Board *Rule 513.15(d)*, a resident manager is responsible for the supervision of professional services and may be held responsible for the violations of the *Act* or *Rules* for the activities of each office under his supervision.

2. **Investigation No.:** 16-05-08L **Hometown:** Houston, TX
Respondent: MaloneBailey, LLP **Firm License No.:** P05522
Rule Violations: 501.60, 501.74, 501.90(8)
Act Violations: 901.502(6), 901.502(11)

Respondent Firm entered into an ACO with the Board whereby Respondent Firm's license was suspended; however, the suspension was stayed and the Respondent was placed on probation. Respondent Firm was censured by the U.S. Securities and Exchange Commission and required to retain an independent consultant to evaluate Respondent Firm's audit and review procedures. A complaint was filed against Respondent Firm on May 9, 2016 and Respondent Firm was provided with the opportunity to respond to the complaint and to show compliance with the law.

3. **Investigation No.:** 16-04-18L **Hometown:** Plano, TX
Respondent: Wayne Robert Gray **Certificate No.:** 049757
Rule Violations: 501.60, 501.74, 501.91
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended until Respondent is readmitted to practice before the U.S. Securities and Exchange Commission. At that time, Respondent may reapply for active Texas license status. In addition, Respondent must pay an administrative penalty of \$3,000 plus administrative costs of \$238.22 on or before 60 days after the Board adopts this Board Order. Respondent failed to properly evaluate identified deficiencies using the appropriate standard of a material weakness as defined in Rule 1-02(a)(4) of Regulation S-X (17 C.F.R. § 210.1-02(a)(4)) and Public Company Accounting Oversight Board (PCAOB) Auditing Standard No. 5. Respondent failed to document the basis of his conclusion in a manner consistent with PCAOB Auditing Standard No. 3. Respondent willfully aided and abetted violations of Rule 2-02(b)(1)

of Regulation S-X (17 C.F.R. § 210.2-02(b)(1)) by approving the issuance of an audit report expressing an unqualified opinion on MHR's internal control over financial reporting which inaccurately stated that MHR's audit was conducted in accordance with PCAOB Standards.

- | | | | | |
|----|---------------------------|----------------------------------|-------------------------|---------------------|
| 4. | Investigation No.: | 16-05-09L | Hometown: | Magnolia, TX |
| | Respondent: | Jay Phillip Norris | Certificate No.: | 073547 |
| | Rule Violations: | 501.60, 501.74, 501.90(7) | | |
| | Act Violations: | 901.502(6), 901.502(11) | | |

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of three years. The suspension is to run currently with Respondent's three year suspension to practice before the Securities and Exchange Commission which started May 2, 2016. In addition, Respondent must pay an administrative penalty of \$5,000 on or before the 60 days after the Board adopts this Board Order. During the applicable time period, Respondent was a partner at the CPA firm of MaloneBailey, LLP, and served as engagement partner for the services MaloneBailey, LLP performed for Left Behind Games, Inc. Respondent's conduct willfully aided and abetted and caused MaloneBailey's violation of Rule 2-02 of Regulation S-X, 17 C.F.R. § 210.2-02(b)(1) by issuing a report stating that it had conducted its audit in accordance with PCAOB Standards when it had not.

Unauthorized Practice of Public Accountancy

Mr. B. Peña moved to approve the following ACO as presented. Ms. Fletcher seconded the motion and it passed.

- | | | | | |
|----|---------------------------|---|------------------|--------------------|
| 1. | Investigation No.: | 16-09-05N | Hometown: | Mineola, TX |
| | Respondents: | H&G Services and Harvey R. Clements II | | |
| | Act Violations: | 901.351, 901.451, 901.502(5), 901.502(6) | | |

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 "accountant", "auditor", "accounting services", and "auditing services". This also includes the performance or offer to perform attest services. Respondent offered services to the public that involve the use of accounting, attest, and auditing skills, including issuing an audit report, without an individual license or firm license issued by the Board.

- | | | | | |
|----|---------------------------|--|------------------|-------------------|
| 2. | Investigation No.: | 16-10-58N | Hometown: | Dallas, TX |
| | Respondents: | Winged Disc Technologies and Haiden W. Turner | | |
| | Act Violations: | 901.451, 901.452, 901.453 | | |

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", "Certified Public Accountant", "accountant", "auditor", "accounting services", and "auditing services". On July 24, 2003, Respondent entered in to an agreed consent order whereby Respondent surrendered his certificate for revocation in lieu of further disciplinary proceedings. Respondents violated the agreed consent order by using the title certified public accountant and the abbreviation CPA on web-based profiles and other marketing websites. In addition, Respondents were making assertions of expertise in accounting or auditing, specifically, the advice or recommendations in connection with the sale or offer for sale of products or software routinely requiring accounting or auditing skills.

B. Mass Hearings

Mr. Cluck moved to approve the following Disciplinary Actions as presented. Ms. Fletcher seconded the motion and it passed unanimously.

1. **Respondents:** **In the Matter of Disciplinary Action Against Certain Licensees for Nonpayment of Professional Fees for Three Consecutive License Periods**

The Respondents failed to pay their licensing fees for three consecutive license periods. Respondents, although properly notified, failed to appear and were not represented at the hearing. Following the scheduled public hearing at which no licensees appeared, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings (SOAH) dismissed the case from the SOAH docket and remanded the case to the Board for informal disposition under Texas Government Code § 2001.056. Staff recommends that the certificate of each Respondent still not in compliance be revoked without prejudice. Each Respondent may regain his or her certificate by paying all license fees and late fees and by otherwise coming into compliance with the *Act*. Respondents violated *Act Section 901.502(4) (failure to pay license fees for three consecutive years)*. **(ATTACHMENT 9)**

Docket
457-17-0091

Investigation Numbers
16-10-10001 - 16-10-10030

Scheduled Hearing
November 15, 2016

2. **Respondents: In the Matter of Disciplinary Action Against Certain License Holders for CPE Delinquencies**

The Respondents failed to comply with CPE reporting requirements found in Chapter 523 of the *Rules* and *Act Section 901.411 (Continuing Professional Education)*. The Respondents, although properly notified, failed to appear and were not represented at the hearing. Following the scheduled public hearing, a SOAH ALJ dismissed the case from the SOAH docket and remanded the case to the Board for informal disposition under Texas Government Code § 2001.056. Staff recommends that the license of each Respondent still not in compliance be suspended for a period of three years, or until he or she complies with the licensing requirements of the *Act*, whichever is sooner. Additionally, staff recommends a \$100 penalty be imposed for each year a Respondent is not in compliance with the Board's CPE requirements. Respondents violated Board *Rules 501.94 (Mandatory CPE)* and *523.111 (Required CPE Reporting)*, and *Act Section 901.411. (ATTACHMENT 10)*

Docket
457-17-0092

Investigation Numbers
16-10-10031 - 16-10-10221

Scheduled Hearing
November 15, 2016

3. **Respondents: In the Matter of Disciplinary Action Against Certain Certificate Holders for Failure to Complete License Notice**

The Respondents failed to complete their license renewal notices in accordance with Board *Rule 515.3 (License Renewals for Individuals and Firm Offices)*. Although properly notified, the Respondents failed to appear in person or by authorized representative. Following the scheduled public hearing at which no licensees appeared, a SOAH ALJ dismissed the case from the SOAH docket and remanded the case to the Board for informal disposition under Texas Government Code § 2001.056. Staff recommends 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*. Respondents violated *Act Section 901.502(12) (Violations of Board Rules)*. **(ATTACHMENT 11)**

Docket
457-17-0093

Investigation Numbers
16-10-10222 - 16-10-10236

Scheduled Hearing
November 15, 2016

C. Administrative Disciplinary Actions

Mr. Cluck moved to approve the following Disciplinary Actions as presented. Ms. Fletcher seconded the motion and it passed unanimously.

1. **Respondents: In the Matter of Disciplinary Action Against Certain Licensees for Nonpayment of Professional Fees for Three Consecutive License Periods**

The Respondents failed to pay their licensing fees for three consecutive license periods. Respondents, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommends that the certificate of each Respondent still not in compliance be revoked without prejudice. Each Respondent may regain his or her certificate by paying all license fees and late fees and by otherwise coming into compliance with the *Act*. Respondents violated *Act Section 901.502(4) (failure to pay license fees for three consecutive years)*. No Board committee considered these actions. **(ATTACHMENT 12)**

Investigation Numbers
16-11-10001 – 16-11-10039

2. **Respondents: In the Matter of Disciplinary Action Against Certain License Holders for CPE Delinquencies**

The Respondents failed to comply with CPE reporting requirements found in Chapter 523 of the *Rules* and *Act Section 901.411 (Continuing Professional Education)*. The Respondents, although provided with a preliminary report dated November 15, 2016 and having been notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommends that the license of each Respondent still not in compliance be suspended for a period of three years, or until he or she complies with the licensing requirements of the *Act*, whichever is sooner. Additionally, staff recommends a \$100 penalty be imposed for each year a Respondent is not in compliance with the Board's CPE requirements. Respondents violated Board *Rules 501.94 (Mandatory CPE)* and *523.111 (Required CPE Reporting)*, and *Act Section 901.411*. No Board committee considered these actions. **(ATTACHMENT 13)**

Investigation Numbers
16-11-10040 – 16-11-10191

3. **Respondents: In the Matter of Disciplinary Action Against Certain Certificate Holders for Failure to Complete License Notice**

The Respondents failed to complete their license renewal notices in accordance with Board *Rule 515.3 (License Renewals for Individuals and Firm Offices)*. Respondents, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommends 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*. Respondents violated *Act Section 901.502(12) (Violations of Board Rules)*. No Board committee considered these actions. **(ATTACHMENT 14)**

Investigation Numbers
16-11-10192 – 16-11-10201

D. **Compromise and Settlement Agreement and Agreed Permanent Injunction**

Mr. Cluck moved to approve the following Compromise and Settlement Agreement and Agreed Permanent Injunction as presented. Ms. Fletcher seconded the motion and it passed unanimously.

- **Investigation No.: 12-04-46N Hometown: Houston, TX**
Respondents: Michelle Garcia-Jordan and Prestige Financial Accounting & Tax Services
Act Violation: 901.451(3)(b)

Respondent Michelle Garcia-Jordan and her firm, Prestige Financial Accounting & Tax Services, have agreed to an injunction which prohibits her from offering her firm and herself as an accountant or accounting firm and to pay \$10,000 in administrative penalties. Respondent Garcia-Jordan engaged in the practice of public accountancy and represented herself as an accountant, without an individual license or firm license issued by the Board.

- X. Dr. Morris moved to adopt the following Board *Rules*. Mr. Worley seconded the motion and it passed unanimously.

1. *Section 511.123 Reporting Work Experience*
2. *Section 511.163 Board-Approved Ethics Requirement and Examination on the Rules of Professional Conduct*
3. *Section 523.102 CPE Purpose and Definitions*
4. *Section 523.110 Establishment of Required CPE Program Standards*
5. *Section 523.111 Required CPE Reporting*
6. *Section 523.112 Required CPE Participation*
7. *Section 523.113 Exemptions from CPE*
8. *Section 523.114 Disciplinary Actions Relating to CPE*
9. *Section 523.115 Credits for Instructors and Discussion Leaders*
10. *Section 523.116 Authors of Published Articles and Books*
11. *Section 523.118 Limitations of Courses*
12. *Section 523.119 Alternative Sources of CPE*
13. *Section 523.121 CPE for Non-CPA Owners*
14. *Section 523.130 Ethics Course Requirements*
15. *Section 523.131 Board Approval of Ethics Course Content*
16. *Section 523.132 Board Contracted Ethics Instructors*
17. *Section 523.140 Program Standards*
18. *Section 523.141 Evaluation*
19. *Section 523.142 Program Time Credit Measurement for Sponsors*
20. *Section 523.143 Sponsor's Record*
21. *Section 523.144 Board Registered CPE Sponsors*
22. *Section 523.145 Obligations of the Sponsor*

- XI. Mr. Baker reviewed the schedule of future Board meetings.

- XII. Mr. Baker adjourned the meeting at 11:05 a.m.

ATTEST:

J. Coalter Baker, CPA, Presiding Officer

Steve D. Peña, CPA, Secretary

¹ Mr. Broaddus, Mr. Cluck, Ms. Hugly, Mr. LaFrey, and Mr. B. Peña recused themselves from participating in this matter.

² Mr. Duckworth and Mr. Johnson recused themselves from participating in this matter.

³ Mr. Duckworth, Mr. Johnson, and Ms. Wilkerson recused themselves from participating in this matter.

⁴ Mr. Duckworth, Mr. Johnson, Mr. S. Peña, and Ms. Wilkerson recused themselves from participating in this matter.