

Texas State Board of Public Accountancy

May 18, 2017

The Texas State Board of Public Accountancy met from 10:00 a.m. until 11:38 a.m. on May 18, 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 3:53 p.m. on May 4, 2017. (TRD #2017-003206).
(ATTACHMENT 1)

Board Members Present

J. Coalter Baker, CPA
Presiding Officer
John R. Broaddus, CPA
Jonathan B. Cluck, Esq.
Rocky L. Duckworth, CPA
Executive Committee
Member-at-Large
Susan Fletcher
Donna J. Hugly, CPA
Assistant Presiding Officer
Ross T. Johnson, CPA
Timothy L. LaFrey, Esq., CPA
William Lawrence
Executive Committee
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

David McAtee, Esq.
Frank McElroy, Esq.
Sean McVey
John Sharbaugh
Mark Vane, Esq.

Staff Present

Paulette Beiter, Esq.
Roel Cantu
Ismael Castillo
Karen Davis
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
Kyle McGaw
Natalie Miller
Julie Prien
Marisa Rios
William Treacy
Maggie Warpenburg
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. Mr. Cluck moved to approve the March 9, 2017 Board meeting minutes as presented. Mr. Lawrence seconded the motion and it passed unanimously.

At this time, Mr. Baker acknowledged/presented the following:

Mr. Baker acknowledged that the Board staff had received a 1st place trophy in the State Agency Fitness Challenge in the less than 51 employees category.

Service awards:

1. Maggie Warpenburg – 15-year service award
2. Kyle McGaw – 15-year service award

III. Mr. Baker, Executive Committee Chair, reported on the May 17, 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

Jonathan B. Cluck, Esq.
Benjamin Peña, CFE, CPA
John Sharbaugh

Staff Present

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

- A. Mr. McAdams moved to approve the Board's financial statements as presented. Mr. S. Peña seconded the motion and it passed unanimously.
- B. Mr. McAdams reported that the committee would present a formal proposed budget for FY 2018 at the July 13, 2017 meeting for approval.
- C. The following was presented:
 - 1. Mr. Baker reported on NASBA dates of interest:
 - a. Western Regional Meeting - June 6-8, 2017 in Coeur d'Alene, ID
 - b. 110th Annual Meeting – October 29 – November 1, 2017 in New York, NY
 - 2. Mr. Treacy and Mr. Hill reported on NASBA's Executive Directors and Board Staff Conference and Legal Counsel Conference.
 - 3. Mr. Broaddus moved to nominate C. Jack Emmons, CPA, CFE for NASBA's Southwest Regional Director. Ms. Fletcher seconded the motion and it passed unanimously.
- D. Mr. McAdams moved to approve the professional service contract amendments as presented. Mr. Cluck seconded the motion and it passed unanimously.

FY 2017 amendments:

Technical Standards Review Committee consultants:

- 1. Davis Kinard & Co. P.C. 3/1/2017 – 8/31/17 \$15,000
(increase by \$15,000 from \$30,000 to \$45,000)
- 2. Virginia Moher 9/1/2016 – 8/31/17 \$40,000
(increase by \$40,000 from \$5,000 to \$45,000)

Independent consultant contracts (SOAH litigation):

- 1. Mary Alice Boehm-McKaughan 9/1/16 – 8/31/17 \$150,000
(increase by \$150,000 from \$150,000 to \$300,000)
- 2. Belen Briones 9/1/16 – 8/31/17 \$20,000
(increase by \$20,000 from \$25,000 to \$45,000)

- E. Ms. Hugly moved to approve a professional service contract to provide temporary legal support for the Technical Standards Review Committee. Mr. Worley seconded the motion and it passed unanimously.
- F. Mr. Baker reviewed thank you letters from the public.

- IV. Ms. Hugly, Rules Committee Chair, reported on the May 17, 2017 committee meeting.

Members Present	Others Present	Staff Present
J. Coalter Baker, CPA <i>ex officio</i> 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	John Sharbaugh	Paulette Beiter, Esq. 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 507 (Employees of the Board)* published in the *Texas Register* for public comment. Mr. La Frey seconded the motion and it passed unanimously, with the exception of *Rule 507.6 (Employee Training and Education Assistance Program)* which was tabled. **(ATTACHMENT 2)**
 - B. Ms. Fletcher moved to authorize the executive director to have the proposed revisions and the re-adoption of *Chapter 509 (Rulemaking Procedures)* 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 521 (Fee Schedule)* published in the *Texas Register* for public comment. Mr. LaFrey 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 525 (Criminal Background Investigations)* published in the *Texas Register* for public comment, except for the proposed changes to *Rule 525.1 (Application for the UCPAE, Issuance of the CPA Certificate, or a License)* which is being tabled. Mr. B. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 5)**
 - E. Ms. Hugly moved to authorize the executive director to have the proposed revisions and the re-adoption to *Chapter 526 (Board Opinions)* published in the *Texas Register* for public comment. Mr. Worley seconded the motion and it passed unanimously. **(ATTACHMENT 6)**
 - F. Mr. Cluck moved to authorize the executive director to have the proposed revisions of *Rule 513.16 (Death of a Sole Proprietor)* be published in the *Texas Register* for public comment. Mr. S. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 7)**
 - G. Ms. Hugly reported on the committee discussion concerning the "Retired Status" for licensees.
 - H. Ms. Hugly moved to authorize the executive director to have the proposed revisions of *Rule 523.140 (Program Standards)* be published in the *Texas Register* for public comment. Mr. Broadus seconded the motion and it passed unanimously. **(ATTACHMENT 8)**
 - I. Ms. Hugly informed the Board that the next committee meeting was scheduled for July 12, 2017 at 1:30 p.m.
- V. Mr. Broadus, Behavioral Enforcement Committee Chair, reported on the March 29, 2017 committee meeting.

Members Present	Member Absent	Staff Present
John R. Broadus, CPA Jonathan B. Cluck, Esq. Donald W. Harcum, CPA Donna J. Hugly, CPA James D. Ingram IV, CPA Timothy L. LaFrey, Esq., CPA Benjamin Peña, CFE, CPA	Karen W. Jones, CPA	Paulette P. Beiter, Esq. J. Randel Hill, Esq.

- A. Mr. Worley moved to dismiss the following investigations based on insufficient evidence of a violation of the *Rules* or the *Act*. Ms. Fletcher seconded the motion and it passed.
1. Investigation No. 16-06-03L¹
 2. Investigation Nos. 16-12-03L¹ and 16-12-04L¹
 3. Investigation Nos. 16-11-30L¹ and 16-11-31L¹
 4. Investigation Nos. 16-11-28L¹ and 16-11-29L¹
 5. Investigation Nos. 16-10-01L¹ and 16-10-02L¹
- B. Other – The committee considered 11 other investigations which require no Board action at this time.
- C. The next committee meeting was scheduled for June 28, 2017 at 9:00 a.m.
- VI. Mr. Duckworth, Technical Standards Review Committee Chair, reported on the following committee meetings.

Meeting - February 22, 2017

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. Mr. McAdams moved to dismiss **Investigation Nos. 15-11-10L² and 15-11-11L²** based on insufficient evidence of a violation of the *Rules* or *Act*. Mr. Worley seconded the motion and it passed.
- 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 at 9 a.m.

Meeting – May 5, 2017

Members Present

Rocky L. Duckworth, CPA
Jeffrey L. Johanns, CPA
Ross T. Johnson, CPA
Steve D. Peña, CPA
Kimberly Wilkerson, Esq.

Members Absent

David L. King, CPA
David W. Rook, CPA

Staff Present

J. Randel Hill, Esq.
Virginia Moher, Esq.

- A. Mr. McAdams moved to dismiss the following investigations based on insufficient evidence of a violation of the *Rules* or the *Act*. Mr. LaFrey seconded the motion and it passed.
1. **Investigation Nos. 14-08-07L² and 14-08-09L²**
 2. **Investigation Nos. 15-10-03L², 15-10-04L², 15-10-05L² and 15-10-07L²**
 3. **Investigation Nos. 16-04-27L² and 16-04-28L²**
 4. **Investigation No. 13-01-23L²**
- B. Other – The committee considered six other investigations which require no Board action at this time.
- C. The next committee meeting was scheduled for June 21, 2017 at 10 a.m.
- VII. Mr. Lawrence reported on the Board's Peer Assistance Oversight Committee.
- VIII. Ms. Beiter, Staff Attorney, reported on the status of the Enforcement Division's probation monitoring docket.
- IX. 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.

X. The Board took the following actions on the Agreed Consent Orders and Administrative Disciplinary Actions:

A. **Agreed Consent Orders**

Behavioral Enforcement Committee

Mr. S. Peña moved to approve the following Agreed Consent Orders (ACOs) as presented. Mr. Lawrence seconded the motion and it passed.

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|----|---------------------------|-----------------------------------|-------------------------|------------------|
| 1. | Investigation No.: | 16-09-11L | Hometown: | Lipan, TX |
| | Respondent: | Brian Thomas Gordon | Certificate No.: | 051547 |
| | Rule Violations: | 501.81, 501.90(13), 501.94 | | |
| | 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 practiced public accountancy for several years while claiming an exemption from continuing professional education. In addition, Respondent practiced public accountancy through an unregistered entity using the term "audit" on reports it prepared and issued.³

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|----|---------------------------|--------------------------------------------|-------------------------|-------------------------|
| 2. | Investigation No.: | 16-11-14L | Hometown: | The Villages, FL |
| | Respondent: | Connie Marie Herman | Certificate No.: | 064246 |
| | Rule Violations: | 501.90(4), 501.90(6) | | |
| | Act Violations: | 901.502(2), 901.502(6), 901.502(11) | | |

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked. Respondent pleaded guilty to theft, a felony, on March 23, 2015 in Fulton County, Indiana. Respondent's license in Indiana was revoked due to conviction for theft from her employer.

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|----|----------------------------|---------------------------------------------------------|--------------------------|----------------------|
| 3. | Investigation Nos.: | 16-08-02L & 16-08-03L | Hometown: | Arlington, TX |
| | Respondents: | Silas Taylor Jones Jr. & Si Jones CPA (Firm) | Certificate No.: | 014243 |
| | | | Firm License No.: | T06697 |
| | Rule Violations: | 501.77, 501.90(2) | | |
| | Act Violation: | 901.502(6) | | |

Respondent and Respondent Firm entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$500 and \$192.60 in administrative costs within 30 days of the date of the Board Order. Respondent failed to secure his office allowing a non-employee to issue a tax return containing errors under Respondents' name. Respondent failed to properly supervise employees and work product leaving Respondent Firm.⁴

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|----|---------------------------|--------------------------------|-------------------------|--------------------|
| 4. | Investigation No.: | 16-09-12L | Hometown: | Houston, TX |
| | Respondent: | John Howard Somerville | Certificate No.: | 071715 |
| | Rule Violation: | 501.90(5) | | |
| | Act Violations: | 901.502(6), 901.502(11) | | |

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked, however, the revocation was stayed and Respondent was placed on probation for seven (7) years. Respondent pleaded guilty to DWI Second on June 6, 2016.⁴

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|----|---------------------------|---------------------------------------------|-------------------------|--------------------|
| 5. | Investigation No.: | 16-08-11L | Hometown: | Spokane, WA |
| | Respondent: | Roger Andrew Stadtmueller | Certificate No.: | 085141 |
| | Rule Violations: | 501.90(4), 501.90(9) | | |
| | Act Violations: | 901.502(6), 901.502(10), 901.502(11) | | |

Respondent entered into an ACO with the Board whereby Respondent's certificate was surrendered for revocation in lieu of further disciplinary proceedings. Respondent filed fraudulent tax returns for a corporation he owned for years 2006, 2007 and 2008 understating the corporation's gross receipts by approximately \$1.8 million.

Technical Standards Review Committee

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

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|----|--------------------------|-------------------------|-------------------------|-----------------------|
| 1. | Investigation No. | 16-04-20L | Hometown: | Fort Worth, TX |
| | Respondent: | Joseph R. Allred | Certificate No.: | 081385 |
| | Rule Violations: | 501.62, 501.74 | | |
| | Act Violation: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and must pay an administrative penalty of \$3,000. Respondent agreed to the imposition of a penalty by the Securities and Exchange Commission (SEC). The SEC found Respondent caused an issuer's failure to maintain disclosure controls, procedures, and internal control over financial reporting. The SEC also found Respondent caused an issuer, its chief financial officer, and chief accounting officer to incorrectly evaluate the effectiveness of the issuer's internal control over financial reporting.²

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|----|--------------------------|--------------------------------|--------------------------|-------------------|
| 2. | Investigation No. | 16-11-13L | Hometown: | Dallas, TX |
| | Respondent: | Ernst & Young LLP | Firm License No.: | P04513 |
| | Rule Violation: | 501.60 | | |
| | Act Violations: | 901.502(6), 901.502(12) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and must pay an administrative penalty of \$300,000. Respondent also agreed to comply with *Act Section 901.502*. Respondent agreed to the imposition of a penalty by the SEC. The SEC found that Respondent violated federal securities laws by failing to comply with Public Company Accounting Oversight Board (PCAOB) standards and caused the issuance of materially false and misleading financial statements.⁵

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|----|--------------------------|-----------------------|-------------------------|--------------------|
| 3. | Investigation No. | 16-11-11L | Hometown: | Houston, TX |
| | Respondent: | Sarah E. Adams | Certificate No.: | 088278 |
| | Certificate No.: | 088278 | | |
| | Hometown: | Houston, Texas | | |

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of one year. Respondent is prohibited from providing services for which a license is required. Respondent received a one-year suspension from appearing or practicing before the SEC. The SEC found that Respondent violated federal securities laws by failing to comply with PCAOB standards and caused the issuance of materially false and misleading financial statements.⁵

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|----|--------------------------|---------------------------------------------|-------------------------|--------------------|
| 4. | Investigation No. | 16-11-04L | Hometown: | Cypress, TX |
| | Respondent: | James M. Hudgins | Certificate No.: | 047055 |
| | Rule Violations: | 501.90(7), 501.90(8) | | |
| | 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 proceedings. Respondent received a five-year suspension from appearing or practicing before the SEC. The SEC found that Respondent willfully violated the antifraud provisions of the federal securities laws and also caused an issuer to violate the federal securities laws.⁵

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|----|---------------------------|------------------------------|-------------------------|-------------------|
| 5. | Investigation No.: | 16-11-12L | Hometown: | Spring, TX |
| | Respondent: | Craig R. Fronckiewicz | Certificate No.: | 062341 |
| | Rule Violation: | 501.90(7) | | |
| | Act Violation: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of two years and Respondent must pay administrative costs of \$256.80. Respondent received a two-year suspension from appearing or practicing before the SEC. The SEC found that Respondent violated federal securities laws by failing to comply with PCAOB standards and caused the issuance of materially false and misleading financial statements.⁵

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|----|---------------------------|----------------------------------------------------------------------------|--------------------------|--------------------------------|
| 6. | Investigation Nos. | 16-05-01L, 16-05-02L & 16-05-03L | Hometown: | Lewisville, TX |
| | Respondents: | David S. Hall,
The Hall Group, CPAs
& David S. Hall, PC | Certificate Nos.: | C06240
& C09170 |
| | Rule Violations: | 501.60, 501.74, 501.81, 501.90(7) | | |
| | Act Violations: | 901.502(6), 901.502(11), 901.502(12) | | |

Respondents entered into an ACO with the Board whereby the Board revoked the certificate of David S. Hall and the licenses of The Hall Group, CPAs and David S. Hall, P.C. Respondents must pay an administrative penalty of \$7,500. The PCAOB censured David S. Hall and barred him from being an associated person of a registered public accounting firm. The PCAOB also censured The Hall Group, CPAs, revoked the firm's registration, and imposed a civil money penalty of \$10,000 upon the firm. David S. Hall and The Hall Group, CPAs violated PCAOB rules and auditing standards in connection with: (1) audits, (2) engagement quality reviews; (3) cooperating with inspectors; (4) audit documentation; (5) filing an annual report; and (6) paying an annual fee.²

Unauthorized Practice of Public Accountancy

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

- **Investigation No.:** 16-10-12N **Hometown:** Plano, TX
Respondent: Terry Ross Pender
Act Violations: 901.351, 901.451, 901.502(5) & (6)

Respondent entered into an ACO with the Board whereby Respondent agreed to cease 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 involved the use of accounting, attest, and auditing skills, including issuing compilations, without a firm license issued by the Board. No Board committee considered these actions.

B. Administrative Disciplinary Actions

Mr. Broadus moved to approve the following Disciplinary Actions as presented. Mr. LaFrey 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)*. **(ATTACHMENT 9)**

Investigation Numbers

16-12-10001 – 16-12-10045
17-01-10001 – 17-01-10041

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

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*. **(ATTACHMENT 10)**

Investigation Numbers

16-12-10046 – 16-12-10195
17-01-10042 – 17-01-10171

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)*. **(ATTACHMENT 11)**

Investigation Numbers

16-12-10196 – 16-12-10205
17-01-10172 – 17-01-10187

- XI. Mr. Cluck moved to adopt the following Board *Rules*. Mr. B. Peña seconded the motion and it passed unanimously.

1. *Section 501.75. Confidential Client Communications (ATTACHMENT 12)*
2. *Section 511.80. Granting of Credit (ATTACHMENT 13)*
3. *Section 512.1. Certification as a Certified Public Accountant by Reciprocity (ATTACHMENT 14)*
4. *Section 512.2. NASBA Verified Substantially Equivalent Jurisdictions (ATTACHMENT 15)*
5. *Section 512.4. Application for Certification by Reciprocity (ATTACHMENT 16)*
6. *Section 512.5. Examination Authorization (ATTACHMENT 17)*
7. *Section 513.1. Registration of Foreign Practitioners with Substantially Equivalent Qualifications (ATTACHMENT 18)*
8. *Section 513.2. Application for Registration of Foreign Practitioners [REPEAL]*
9. *Section 513.3. Board Approval of Foreign Practitioner Registration [REPEAL]*
10. *Section 513.10. Firm License (ATTACHMENT 19)*
11. *Section 513.13. Certification of Texas Franchise Tax Status (ATTACHMENT 20)*
12. *Section 513.15. Firm Offices (ATTACHMENT 21)*
13. *Section 514.3. Replacement Certificates (ATTACHMENT 22)*
14. *Section 515.3. License Renewals for Individuals and Firm Offices (ATTACHMENT 23)*
15. *Section 515.4. License Expiration (ATTACHMENT 24)*
16. *Section 515.5. Reinstatement of a Certificate or License in the Absence of a Violation of the Board's Rules of Professional Conduct (ATTACHMENT 25)*

XII. Mr. Baker reviewed the schedule of future Board meetings.

XIII. Mr. Baker adjourned the meeting at 11:38 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, Mr. Johnson, Mr. S. Peña, and Ms. Wilkerson recused themselves from participating in this matter.

³ Mr. Broaddus, Ms. Hugly, Mr. LaFrey, and Mr. B. Peña recused themselves from participating in this matter.

⁴ Mr. Broaddus, Mr. LaFrey, and Mr. B. Peña recused themselves from participating in this matter.

⁵ Mr. Duckworth and Mr. Johnson recused themselves from participating in this matter.