

# Texas State Board of Public Accountancy

## September 21, 2017

The Texas State Board of Public Accountancy met from 10:00 a.m. until 11:10 a.m. on September 21, 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 4:17 p.m. on September 8, 2017. (TRD #2017-007688).  
**(ATTACHMENT 1)**

### **Board Members Present**

J. Coalter Baker, CPA  
*Presiding Officer*  
Jonathan B. Cluck, Esq.  
Rocky L. Duckworth, CPA  
*Executive Committee*  
*Member-at-Large*  
Donna J. Hugly, CPA  
*Assistant Presiding Officer*  
Ross T. Johnson, CPA  
Timothy L. LaFrey, Esq., CPA  
Robert M. McAdams, CPA  
*Treasurer*  
Roselyn E. Morris, Ph.D., CPA  
Steve D. Peña, CPA  
*Secretary*  
Phillip W. Worley

### **Members Absent**

John R. Broaddus, CPA  
(excused)  
Susan Fletcher  
(excused)  
William Lawrence  
*Executive Committee*  
*Member-at-Large*  
(excused)  
Benjamin Peña, CFE, CPA  
(excused)  
Kimberly E. Wilkerson, Esq.  
(excused)

### **Others Present**

Frank McElroy, Esq.  
Sean McVey  
John Sharbaugh

### **Staff Present**

Paulette Beiter, Esq.  
Roel Cantu  
Ismael Castillo  
Alan Hermanson, CPA  
J. Randel Hill, Esq.  
Donna Hiller  
Kyle McGaw  
Natalie Miller  
John D. Moore, Esq.  
Julie Prien  
Marisa Rios  
Anthony Sanchez  
April Serrano  
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. Mr. Cluck moved to approve the July 13, 2017 Board meeting minutes as presented. Mr. Worley seconded the motion and it passed unanimously.

At this time, Mr. Baker presented a service award to April Serrano for 15 years of Board service.

- III. Mr. Baker, Executive Committee Chair, reported on the September 20, 2017 committee meeting.

### **Members Present**

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

### **Members Absent**

William Lawrence  
(excused)

### **Others Present**

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. Cluck seconded the motion and it passed unanimously.
- B. The following was presented:
  1. Mr. McAdams moved to approve the fee schedule for FY 2018. Mr. S. Peña seconded the motion and it passed unanimously.

2. Mr. McAdams moved to approve the allocation of \$750,000 for FY 2018 fifth-year accounting students scholarships. Mr. S. Peña seconded the motion and it passed unanimously. The motion was amended to include the following:
    - a. Set the annual allocation at \$750,000 effective September 1, 2017.
    - b. Run the established allocation program funding the participating universities in edit mode.
    - c. Review and adjust the allocations for universities that do not historically use the funds and set a fixed allocation of \$3,000 for these schools. The remaining unused funds would be retained in an "unused fund" bucket for additional allocations as requested.
    - d. By retaining the unused fund bucket we should not exceed the estimated collection amounts.
    - e. After adjustments are made, run the established allocation program in update mode and notify the universities of the allocations.

Mr. Treacy also reported that the Board is making a concerted effort to reach candidates, financial aid officers, and other university personnel on the availability of the fifth year scholarship funds.
  3. Mr. Treacy updated the Board on the State Auditor's Office audit and reported that staff submitted the Board's Self-Evaluation Report to the Sunset Commission.
- C. Mr. Baker asked that members fill out the Committee and Board meeting preference dates for CY 2018.
- D. The following was presented:
1. Mr. Baker reported on NASBA dates of interest:
    - 110<sup>th</sup> Annual Meeting – October 29 – November 1, 2017 in New York, NY
  2. Ms. Hugly moved to nominate Coalter Baker, Presiding Officer, as the Board's voting delegate at NASBA's 110<sup>th</sup> Annual Meeting. Mr. S. Peña seconded the motion, and it passed unanimously. Mr. McAdams moved to nominate Donna Hugly, Assistant Presiding Officer, as the Board's alternate voting delegate at NASBA's 110<sup>th</sup> Annual Meeting. Mr. S. Peña seconded the motion and it passed unanimously.
- E. Mr. Duckworth moved to approve the professional service contracts for FY 2018 and FY 2017 amendments as presented. Mr. Cluck seconded the motion and it passed unanimously.

#### **FY 2018 contracts**

##### **Technical Standards Review and Behavioral Enforcement Committee consultants:**

1. William Patrick Cantrell, CPA	9/1/17 – 8/31/18	\$10,000
2. Harper & Pearson Co. P.C.	9/1/17 – 8/31/18	\$175,000
3. Davis Kinard & Co. P.C.	9/1/17 – 8/31/18	\$47,000
4. Strasburger & Price, LLP	9/1/17 – 8/31/18	\$25,000
5. Cook Brooks Johnson	9/1/17 – 8/31/18	\$10,000
6. Belen Briones, CPA	9/1/17 – 8/31/18	\$30,000

##### **Peer Review Committee consultants:**

1. John Mason Andres, CPA	9/1/17 – 8/31/18	\$22,700
2. John Michael Waters, CPA	9/1/17 – 8/31/18	\$18,600
3. Rebecca J. Teague, CPA	9/1/17 – 8/31/18	\$16,500

<b>Office of the Attorney General:</b>	9/1/17 – 8/31/18	\$20,000
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<b>State Office of Administrative Hearings:</b>	9/1/17 – 8/31/18	\$16,960
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<b>Internal Audit</b>	9/1/17 – 8/31/18	\$25,000
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<b>Peer Assistance (ACAN)</b>	9/1/17 – 8/31/18	\$107,500
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##### **Independent consultant contract (SOAH litigation):**

1. Mary Alice Boehm-McKaughan	9/1/17 – 8/31/18	\$200,000
2. Dubois Bryant & Campbell	9/1/17 – 8/31/18	\$100,000

**Independent consultant contract:**

1. Allen, Pinnix & Nichols, PA	9/1/17 – 8/31/18	\$7,500
2. Virginia Moher, Esq., CPA	9/1/17 – 8/31/18	\$2,500

**Sponsor Review Program consultants:**

**Master Reviewers:**

Ron Huntsman	9/1/17 - 8/31/18	\$150.00/hour
Mitch Sutherlin	9/1/17 - 8/31/18	\$150.00/hour

**Reviewers:**

Richard Baland	9/1/17 - 8/31/18	\$125.00/hour
Michael Burnett	9/1/17 - 8/31/18	\$125.00/hour
Manuel Cavazos	9/1/17 - 8/31/18	\$125.00/hour
David Crumbaugh	9/1/17 - 8/31/18	\$125.00/hour
John Jones	9/1/17 - 8/31/18	\$125.00/hour
Connie Kelly	9/1/17 - 8/31/18	\$125.00/hour
Tim Madrigal	9/1/17 - 8/31/18	\$125.00/hour
Timothy Prebe	9/1/17 - 8/31/18	\$125.00/hour
Janet Ann Smith	9/1/17 - 8/31/18	\$125.00/hour
Neal Van Zante	9/1/17 - 8/31/18	\$125.00/hour
Alva Winston	9/1/17 - 8/31/18	\$125.00/hour
Steve Wright	9/1/17 - 8/31/18	\$125.00/hour

**FY 2017 amendments:**

1. Harper & Pearson Co., P.C. <i>(Increase contract by \$13,000 from \$175,000 to \$188,000)</i>	9/1/16 – 8/31/17	\$13,000
2. Davis Kinard & Co., P.C. <i>(Increase contract by \$17,500 from \$45,000 to \$62,500)</i>	7/1/17 – 8/31/17	\$17,500
3. Belen Briones, CPA <i>(Increase contract by \$15,000 from \$45,000 to \$60,000)</i>	7/1/17 – 8/31/17	\$15,000
4. Mary Alice Boehm-McKaughan <i>(Increase contract by \$64,000 from \$300,000 to \$364,000)</i>	7/1/17 – 8/31/17	\$64,000
5. Rebecca J. Teague, CPA <i>(Increase contract by \$2,700 from \$16,500 to \$19,200)</i>	9/1/16 – 8/31/17	\$2,700

F. Mr. Cluck moved to approve the revisions to the Board Policy Statement – Fees as presented. Mr. Worley seconded the motion, and it passed unanimously.

G. Mr. Baker reviewed thank you letters from the public.

IV. Ms. Hugly, Rules Committee Chair, reported on the September 20, 2017 committee meeting.

**Members Present**

J. Coalter Baker, CPA  
*ex officio*  
Rocky L. Duckworth, CPA  
Donna J. Hugly, CPA  
Timothy L. LaFrey, Esq., CPA  
Steve D. Peña, CPA

**Members Absent**

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

**Others Present**

John Sharbaugh

**Staff Present**

Paulette Beiter, Esq.  
Alan Hermanson, CPA  
J. Randel Hill, Esq.  
Donna Hiller  
Marisa Rios  
April Serrano  
William Treacy  
Daniel Weaver

- A. Ms. Hugly moved to authorize the executive director to have the proposed revision to *Board Rule 511.123 (Reporting Work Experience)* published in the *Texas Register* for public comment. Mr. Cluck seconded the motion and it passed unanimously. **(ATTACHMENT 2)**
- B. Ms. Hugly moved to authorize the executive director to have the proposed revisions of *Board Rule 515.8 (Retired Status)* published in the *Texas Register* for public comment. Mr. S. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 3)**
- C. Ms. Hugly moved to authorize the executive director to have the proposed revisions of *Board Rule 519.7 (Misdemeanors that Subject a Licensee or Certificate Holder to Discipline by the Board)* published in the *Texas Register* for public comment. Dr. Morris seconded the motion and it passed unanimously. **(ATTACHMENT 4)**
- D. Ms. Hugly moved to authorize the executive director to have the proposed revisions of *Board Rules 511.92 (Definitions)* and *511.94 (Documentation of the Need for an Accommodation)* published in the *Texas Register* for public comment. Mr. Cluck seconded the motion and it passed unanimously. **(ATTACHMENT 5)**
- E. The next meeting was scheduled for November 15, 2017 at 1:30 p.m.
- V. Ms. Hugly, Behavioral Enforcement Committee member, reported on the August 30, 2017 committee meeting.

**Members Present**

J. Coalter Baker, CPA  
*ex officio*  
Donna J. Hugly, CPA  
Karen W. Jones, CPA  
Timothy L. LaFrey, Esq., CPA  
Teerera Mwaramba, CPA

**Members Absent**

John R. Broadus, CPA  
Jonathan B. Cluck, Esq.  
James D. Ingram IV, CPA  
Benjamin Peña, CFE, CPA

**Staff Present**

Paulette Beiter, Esq.  
J. Randel Hill, Esq.  
John D. Moore, Esq.

- A. Mr. S. Peña moved to dismiss the following investigations based on insufficient evidence of a violation of the *Rules* or the *Act*. Mr. McAdams seconded the motion and it passed.
  - 1. **Investigation Nos. 17-05-18L<sup>1</sup> and 17-05-19L<sup>1</sup>**
  - 2. **Investigation Nos. 17-07-22L<sup>1</sup> and 17-08-06L<sup>1</sup>**
- B. Other – The committee considered six other investigations which require no Board action at this time.
- C. The next committee meeting was scheduled for October 24, 2017 at 9:00 a.m.
- VI. Mr. Duckworth, Technical Standards Review Committee chair, reported on the September 20, 2017 committee meeting.

**Members Present**

J. Coalter Baker, CPA  
*ex officio*  
Rocky L. Duckworth, CPA  
Jeffrey L. Johanns, CPA  
Ross T. Johnson, CPA  
David L. King, CPA  
Steve D. Peña, CPA  
Dilliana M. Stewart, CPA

**Member Absent**

Kimberly Wilkerson, Esq.

**Staff Present**

J. Randel Hill, Esq.  
John D. Moore, Esq.

- A. Mr. LaFrey moved to dismiss the following investigations based on insufficient evidence of a violation of the *Rules* or the *Act*. Mr. McAdams seconded the motion and it passed.
  - 1. **Investigation Nos. 15-10-15L<sup>2</sup> and 15-10-16L<sup>2</sup>**
  - 2. **Investigation No. 15-07-03T<sup>2</sup>**
  - 3. **Investigation No. 17-02-02T<sup>2</sup>**
- B. Other – The committee considered six other investigations which require no Board action at this time.
- C. The next committee meeting was scheduled for October 25, 2017 at 10:00 a.m.

- VII. Mr. Cluck moved to approve the Task Force's letter regarding the Exposure Draft Title Language and forward it to NASBA and the AICPA committee chairs. Dr. Morris seconded the motion and it passed unanimously.
- 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. Worley seconded the motion and it passed.

1. **Investigation Nos.:** 17-05-01L and 17-05-02L  
**Respondents:** Timothy Whittridge Hald & Timothy W. Hald  
**Rule Violations:** 501.62(1)(D), 501.74(b)  
**Act Violation:** 901.502(6)  
**Hometown:** Austin, TX  
**Certificate No.:** 040547  
**Firm License No.:** S08097  


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Respondent entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent agreed to take an additional eight (8) hours of continuing education and pay administrative costs of \$256.80. Respondents prepared a tax return incorrectly.
2. **Investigation Nos.:** 17-06-01L and 17-06-02L  
**Respondents:** John Hamilton Savage Holshouser & John Hamilton Savage Holshouser  
**Rule Violations:** 501.90(4), 501.90(10)  
**Act Violations:** 901.502(2), 901.502(6), 901.502(11)  
**Hometown:** San Antonio, TX  
**Certificate No.:** 042431  
**Firm License No.:** S01251  


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Respondent entered into an ACO with the Board whereby Respondent's certificate and Respondent Firm's license were revoked. Respondent pleaded no contest to the felony of misapplication of fiduciary property over \$200,000.
3. **Investigation No.:** 17-02-03L  
**Respondent:** Keith Douglas Lauderdale  
**Rule Violations:** 501.74(b), 501.78  
**Act Violation:** 901.502(6)  
**Hometown:** San Marcos, TX  
**Certificate No.:** 083759  


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Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay \$171.20 in administrative costs. Respondent failed to either complete an engagement in a timely manner or inform a client of his withdrawal from an engagement.<sup>3</sup>

**Technical Standards Review Committee**

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

1. **Investigation Nos.:** 14-02-12L and 16-08-01N  
**Respondents:** Silberstein Ungar PLLC & Ronald N. Silberstein  
**Rule Violations:** 501.81, 501.90  
**Act Violations:** 901.352(a-1), 901.462, 901.502(5), 901.502(6), 901.502(12)  
**Hometown:** Bingham Farms, MI  
**Firm License No.:** P05635  


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Respondents entered into an ACO with the Board whereby Respondent Firm's license, will not be renewed and Respondent Silberstein will not engage in the practice of public accountancy in the State of Texas without first obtaining a Texas CPA license. The Respondent Firm must pay administrative costs of \$10,000. Respondents, while not licensed in Texas, issued an audit report and auditors' opinions on a company that designated Texas as the location of its principal executive office.<sup>4</sup>

2. **Investigation Nos.:** 16-03-07L, 16-03-08L and 16-03-09L  
**Respondents:** Robert D. Baker, Jeffrey W. Stogner & Baker, Stogner & Associates  
**Rule Violations:** 501.60, 527.5  
**Act Violations:** 901.502(6), 901.502(12)  
**Hometown:** Pierce & El Campo, TX  
**Certificate Nos.:** 058032, 028045  
**Firm License No.:** P04600  

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Respondents entered into an ACO with the Board whereby Respondents were reprimanded and must pay administrative costs of \$19,132.85. In addition, Respondents and any successor firms owned by the individual Respondents will be subject to a scope limitation whereby no audit reports would be issued without a pre-issuance review. This limitation of scope would also apply to Respondent Baker, individually. Respondents issued audit reports for a municipal utility district for the years 2011 through 2014 that did not adequately support the representations made in the audit reports. Respondent Firm received a fail rating on a peer review in 2016.<sup>4</sup>
3. **Investigation No.:** 17-01-11L  
**Respondent:** Joyce Deyon-Sallier, CPA (Firm)  
**Rule Violation:** 527.4  
**Act Violation:** 901.502(12)  
**Hometown:** Houston, TX  
**Certificate No.:** T09122  

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Respondent Firm entered into an ACO with the Board whereby Respondent was reprimanded and subject to a scope limitation from the effective date of the Board Order until an application for removal of the limitation is found acceptable to the TSR Committee and ratified by the Board. Respondent must pay an administrative penalty of \$1,000 within 30 days after the Board adopts the ACO. Respondent Firm was dropped by the American Institute of Certified Public Accountants from the peer review program for non-compliance and multiple deficient peer reviews in violation of Board Rule 527.4.<sup>4</sup>
4. **Investigation Nos.:** 03-05-02L and 03-03-32L  
**Respondent:** Richard L. Moore II  
**Rule Violation:** 501.60  
**Act Violation:** 901.502(6)  
**Hometown:** McAllen, TX  
**Certificate No.:** 045814  

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Respondent entered into an ACO with the Board whereby Respondent's license would be reinstated with limitations. Those limitations are as follows: Respondent Richard L. Moore II cannot perform any attest work and Respondent will have to send a form letter to all the Google websites that have him listed as a CPA advising them that he is a CPA with a limited scope license precluding him from performing attest services. The Respondent will also need to add an asterisk to his use of the credential CPA that provides a link to a note that states the Respondent has a limited scope license that prevents him from performing attest services. Respondent must wait until the Modified ACO is ratified by the Board before notifying Google websites or creating a link. Respondent's license had been voluntarily surrendered in lieu of further disciplinary action under an ACO approved by the Board on September 22, 2011. Respondent had petitioned the Board for reinstatement of his license after complying with the terms of the ACO.<sup>4</sup>
5. **Investigation No.:** 13-01-26L  
**Respondent:** Ernst & Young LLP  
**Rule Violation:** 501.60  
**Act Violation:** 901.502(6)  
**Hometown:** Dallas, TX  
**Firm License No.:** P04513  

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Respondent Firm entered into an ACO with the Board whereby Respondent was reprimanded and must pay an administrative penalty of \$100,000 and administrative costs of \$78,548.15. Respondent Firm failed to adequately test certain management assumptions in an audit for a Texas-based publicly held company.<sup>4</sup>
6. **Investigation Nos.:** 16-11-19L and 16-11-20L  
**Respondents:** Anna Lou Anderson and Coville & Anderson  
**Rule Violation:** 527.4  
**Act Violation:** 901.502(12)  
**Hometown:** Beaumont, TX  
**Certificate No.:** 016444  
**Firm License No.:** C01151  

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Respondents entered into an ACO with the Board whereby Respondents' certificate and firm license are placed on limited scope and Respondents are prohibited from performing audits, accounting, reviews and compilations or other engagements required by the Board to be performed in accordance with the standards adopted by the American Institute of Certified Public Accountants (AICPA) and whereby Respondents would pay an administrative penalty of \$500. Respondent Firm was terminated from the AICPA Peer Review Program.<sup>5</sup>

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|----|----------------------------|---|--------------------------|----------------------|
| 7. | <b>Investigation Nos.:</b> | 16-06-09L and 16-06-10L                                 | <b>Hometown:</b>         | Garland & Frisco, TX |
|    | <b>Respondents:</b>        | Mickey Dee Petty and<br>Mickey Petty & Associates, P.C. | <b>Certificate No.:</b>  | 076583               |
|    | <b>Rule Violation:</b>     | 527.5   | <b>Firm License No.:</b> | C06101               |
|    | <b>Act Violations:</b>     | 901.502(6), 901.502(12)                                 |                          |                      |

Respondent entered into an ACO with the Board whereby Respondent's certificate and Respondent Firm's license were revoked; however, the revocation was stayed and Respondent and Respondent Firm were placed on probated revocation for a period of two years from the date of the Board Order. Respondents' certificate and firm license are placed on limited scope and Respondents are prohibited from performing audits, accounting, reviews and compilations or other engagements required by the board to be performed in accordance with the standards adopted by the AICPA. Respondents must pay an administrative penalty of \$1,000. Respondent Firm received three deficient peer reviews.<sup>4</sup>

## B. Administrative Disciplinary Actions

Dr. Morris moved to approve the following Disciplinary Actions as presented. Ms. Hugly 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 6)

### Investigation Numbers

17-04-10001 -17-04-10042

17-05-10001 – 17-05-10044

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 7)

### Investigation Numbers

17-04-10043 – 17-04-10189

17-05-10045 – 17-05-10197

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 8)

### Investigation Numbers

17-04-10190 – 17-04-10193

17-05-10198 – 17-05-10204

XI. Mr. LaFrey moved to adopt the following Board *Rules*. Dr. Morris seconded the motion and it passed unanimously.

1. *Section 507.6 (Employee Training and Education Assistance Program) (ATTACHMENT 9)*
2. *Section 525.1 (Applications for the UCPAE, Issuance of the CPA Certificate, or Initial License) (ATTACHMENT 10)*
3. *Section 525.2 (Applications for or Renewal of a License for Licensees with Criminal Backgrounds) (ATTACHMENT 11)*

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

XIII. Mr. Baker adjourned the meeting at 11:10 a.m.

**ATTEST:**

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Manuel Cavazos IV, CPA, Presiding Officer

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Steve D. Peña, CPA, Secretary

<sup>1</sup> Mr. Baker, Ms. Hugly, and Mr. LaFrey recused themselves from participating in this matter.

<sup>2</sup> Mr. Baker, Mr. Duckworth, Mr. Johnson, and Mr. S. Peña recused themselves from participating in this matter.

<sup>3</sup> Mr. Cluck, Ms. Hugly, and Mr. LaFrey recused themselves from participating in this matter.

<sup>4</sup> Mr. Duckworth, Mr. Johnson, and Mr. S. Peña recused themselves from participating in this matter.

<sup>5</sup> Mr. Duckworth and Mr. Johnson recused themselves from participating in this matter.