

Texas State Board of Public Accountancy

January 14, 2021

The Texas State Board of Public Accountancy met virtually from 10:06 a.m. until 11:49 a.m. on January 14, 2021 at 505 E. Huntland Dr., Ste. 380, Austin, Texas 78752. A notice of this meeting containing all items on the agenda was filed with the Office of the Secretary of State at 10:02 a.m. on December 30, 2020. (TRD #2020-007314).
(ATTACHMENT 1)

Board Members Present

Kelly V. Aimone, Esq.
Manuel Cavazos IV, Esq., CPA
Presiding Officer
Lisa A. Friel, CPA
Executive Committee
Member-at-Large
Jamie D. Grant
Jill A. Holup
James D. Ingram IV, CPA
Ross T. Johnson, CPA
Executive Committee
Member-at-Large
Kevin J. Koch, CPA
Timothy L. LaFrey, Esq., CPA
Secretary
Roselyn E. Morris, Ph.D., CPA
Assistant Presiding Officer
Benjamin Peña, CPA
Treasurer
Debra D. Seefeld, CPA
Debra S. Sharp
Jeannette P. Smith, CPA
Kimberly E. Wilkerson, Esq.
Executive Committee
Member-at-Large

Others Present

Kenneth Besserman, Esq.
Charles Cooley, CPA
Julie Davis
Patricia Morgan
Jeff Price
Jodi Ann Ray
D. Reed
Chris Smith
Larry Stephens
Mark Vane, Esq.

Staff Present

Paulette Beiter, Esq.
Roel Cantu
Ismael Castillo
Ann Hallam, PMP
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
Kyle McGaw
John Moore, Esq.
Thomas Payne
Julie Prien
Marisa Rios
William Treacy
Daniel Weaver

- I. Mr. Cavazos, Presiding Officer, called the meeting to order at 10:06 a.m. Mr. Treacy called roll and declared a quorum.

At this time, the following new Board Member was introduced:

Jill A. Holup of Austin

- II. Dr. Morris moved to approve the November 12, 2020 Board meeting minutes as amended. Mr. Ingram seconded the motion and it passed unanimously.
- III. After a call for public comments, there were no comments from the public.
- IV. Mr. Cavazos, Executive Committee Chair, reported on the January 13, 2021 virtual committee meeting.

Members Present

Manuel Cavazos IV, Esq., CPA
Lisa A. Friel, CPA
Ross T. Johnson, CPA
Timothy L. LaFrey, Esq., CPA
Roselyn E. Morris, Ph.D., CPA
Benjamin Peña, CPA
Kimberly E. Wilkerson, Esq.

Others Present

Kenneth Besserman, Esq.
D. Reed
Chris Smith

Staff Present

Roel Cantu
Ann Hallam, PMP
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
Marisa Rios
William Treacy
Daniel Weaver

- A. Mr. Peña moved to approve the Board's financial statements as presented. Mr. Koch seconded the motion and it passed unanimously.
- B. Mr. Peña moved to approve the Board's Affirmative Action Report – CY 2020 as presented. Mr. Koch seconded the motion and it passed unanimously.

C. Mr. Treacy reported on NASBA/AICPA matters:

- NASBA dates of interest:
 1. 39th Annual Conference for Executive Directors and Board Staff
April 12-14, 2021 – Clearwater Beach, FL. - Virtual
 2. 26th Annual Conference for Board of Accountancy Legal Counsel
April 13-14, 2021 – Clearwater Beach, FL. - Virtual
 3. Western Regional Meeting
June 8-10, 2021 – Colorado Springs, CO.
 4. 114th NASBA Annual Meeting
October 31 – November 3, 2021 – San Diego, CA.

D. Mr. Peña moved to approve the following FY 2021 professional service contracts. Dr. Morris seconded the motion and it passed unanimously. Mr. Goldstein will serve as Chair. Mr. Koch recused himself from participating and voting in this matter.

FY 2021 professional service contracts:

Peer Review Oversight Board:

1. Thomas Akin, CPA	03/01/21 – 8/31/21	\$24,200
2. John Michael Waters, CPA	03/01/21 – 8/31/21	\$24,200
3. Robert Goldstein, CPA	03/01/21 – 8/31/21	\$24,200

E. Mr. Cavazos reported on general correspondence coming to the Board's attention.

V. Mr. LaFrey, Rules Committee Chair, reported on the January 13, 2021 virtual Rules/Licensing committee meeting.

Members Present

Manuel Cavazos IV, Esq., CPA
Lisa A. Friel, CPA
Jamie Grant
James D. Ingram IV, CPA
Ross T. Johnson, CPA
Timothy L. LaFrey, Esq., CPA
Roselyn E. Morris, Ph.D., CPA
Benjamin Peña, CPA
Lanita Ray, CPA
Kimberly E. Wilkerson, Esq.

Member Absent

Leslie D. Forestier, CPA

Others Present

Kenneth Besserman, Esq.
D. Reed
Chris Smith

Staff Present

Paulette Beiter, Esq.
Ann Hallam
Alan Hermanson, CPA
J. Randel Hill, Esq.
Donna Hiller
Maris Rios
William Treacy
Daniel Weaver

- A. Mr. LaFrey moved to re-adopt *Chapter 512 (Certification by Reciprocity)* rules that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish the proposed amendments in the *Texas Register* for public comment. Mr. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 2)**
- B. Mr. LaFrey moved to re-adopt *Chapter 513 (Registration)* rules that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish the proposed amendments to *Rule 513.1 (Registration of Foreign Practitioners with Substantially Equivalent Qualifications)* in the *Texas Register* for public comment. Mr. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 3)**
- C. Mr. LaFrey moved to re-adopt *Chapter 514 (Certification as a CPA)* rules that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish the proposed amendments in the *Texas Register* for public comment. Mr. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 4)**

- D. Mr. LaFrey moved to re-adopt *Chapter 515 (Licenses)* rules that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish the proposed amendments in the *Texas Register* for public comment. Mr. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 5)**
 - E. Mr. LaFrey moved to re-adopt *Chapter 517 (Practice by Certain Out of State Firms and Individuals)* rules that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish the proposed amendments in the *Texas Register* for public comment. Mr. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 6)**
 - F. Mr. LaFrey moved to authorize the executive director to publish proposed amendments to Board *Rule 527.7 (Peer Review Oversight Board)* in the *Texas Register* for public comment. Mr. Peña seconded the motion and it passed unanimously. **(ATTACHMENT 7)**
 - G. Mr. LaFrey informed the Board that the next committee meeting will be held March 10, 2021 at 1:30 p.m.
- VI. Dr. Morris, Qualifications Committee Chair, reported on the January 11, 2021 virtual committee meeting.

Members Present

Kelly V. Aimone, Esq.
Manuel Cavazos IV, Esq.,
CPA
Renee Foshee, CPA
Jennifer Johnson, CPA
Ross Johnson, CPA
Kevin Koch, CPA
Roselyn Morris, Ph.D., CPA
Jeannette Smith, CPA

Others Present

Charles Cooley, CPA
Chris Smith
Greg Sommers

Staff Present

Paulette Beiter, Esq.
Gilbert Gutierrez
J. Randel Hill, Esq.
Donna Hiller - liaison
Marisa Rios
William Treacy

- A. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter A, General Information* in accordance with *Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- B. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter B, Certification by Examination* in accordance with *Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- C. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter C, Educational Requirements* in accordance with *Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- D. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter D, CPA Examination in accordance with Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- E. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter E, Vendor Requirements* in accordance with *Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- F. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter F, Experience Requirements* in accordance with *Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- G. Dr. Morris reported that the committee reviewed *Chapter 511 (Eligibility) Subchapter H, Certification* in accordance with *Section 2001.039 of the Texas Government Code* and will be referred to the Rules Committee for its consideration.
- H. Dr. Morris informed the Board that NASBA amendments to the Uniform Accountancy Act Model Rules were used as reference for the review of the Board *Rules*.

- I. Dr. Morris reported that the committee, along with Mr. Johnson, discussed information from NASBA regarding the remote testing project. She reported that concerns were expressed about the integrity and security of the exam if it is made available in a remote environment to candidates. After a lengthy discussion, the committee took no action and is waiting for additional information from NASBA about the pilot project. The committee also discussed allowing the testing centers at educational institutions to serve as a remote testing location, however, no final action was taken.
- J. Dr. Morris reported that based on the discussion of Board *Rule 511.59 (Definitions of 150 Semester Hours)*, staff will make modifications to the FAQs related to academic internships.
- K. Dr. Morris informed the Board that the committee considered information provided by Dr. Morris about educational institutions that offer accelerated accounting degree programs and additional information will be provided at a future meeting.
- L. Dr. Morris reported that the committee discussed the policy of some educational institutions to allow students to take courses pass/fail because of the virtual learning environment.
- M. Dr. Morris informed the Board that the committee had discussed the face-to-face traditional format delivery of Board recognized ethics course and approved the continued suspension of the requirement until December 31, 2021; therefore, allowing the educational institutions to determine the modality for the course that best meets the needs of their faculty and students.
- N. Dr. Morris reported that Board Staff provided information on the 2020-Q3 CPA Examination success rate of Texas candidates as compared to other licensing jurisdictions.
- VII. Mr. Peña, Peer Review Chair, reported on the December 8, 2020 virtual committee meeting.

Members Present

Manuel Cavazos IV, Esq.,
CPA, *ex officio*
Laura Lambert, CPA
Robert McAdams, CPA
Benjamin Peña, CPA
Roselyn Morris, Ph.D., CPA
Debra Seefeld, CPA

Member Absent

Thomas Akin, CPA

Others Present

J. Mason Andres, CPA
Kenneth Besserman, Esq.
Jodi Ann Ray

Staff Present

J. Randel Hill, Esq.
Marissa Mahoney
John Moore, Esq.
Marisa Rios
William Treacy
Daniel Weaver

- A. Mr. Peña reported that the committee discussed the Request for Qualifications (RFQ) that was published in the Electronic State Business Daily and the selection process for the Peer Review Oversight Board (PROB) Members.
- B. Mr. Peña reported that the committee discussed the evaluation and scoring process on the RFQs. The committee authorized the staff to negotiate the terms of PROB contract with the following three individuals:
 - 1. Thomas Akin, CPA
 - 2. John Michael Waters, CPA
 - 3. Robert Goldstein, CPA
- C. Mr. Peña informed the Board that *Rule 527.7 (Peer Review Oversight Board)* was reviewed, discussed and amended and was sent to the Rules Committee for its consideration.
- VIII. Mr. Weaver, Director of Licensing, reported on the status of the fingerprinting process and on the Unauthorized Practice of Public Accountancy.
- IX. Mr. Peña, Behavioral Enforcement Committee Chair, reported on the following virtual committee meetings:

October 20, 2020

Members Present

Charles B. Allison, CPA
Patrick Durio, CPA
James D. Ingram IV, CPA
Kevin Koch, CPA
John Pearce, Esq., CPA
Benjamin Peña, CPA
Debra S. Sharp
Jeannette P. Smith, CPA

Member Absent

Karen Jones, CPA

Staff Present

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

- A. Dr. Morris moved to dismiss **Investigation Nos. 20-07-02L¹** and **20-07-03L¹** based upon voluntary compliance with the *Act* and the *Rules*. Ms. Aimone seconded the motion and it passed. The BEC Board members did not participate in the vote.
- B. Other – The committee considered seven other matters during its meeting; however, these matters do not require Board action at this time.

December 10, 2020

Members Present

Charles B. Allison, CPA
Patrick Durio, CPA
James D. Ingram IV, CPA
Karen Jones, CPA
Kevin Koch, CPA
John Pearce, Esq., CPA
Benjamin Peña, CPA
Jeannette P. Smith, CPA

Member Absent

Debra Sharp

Staff Present

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

- A. Mr. Peña moved to dismiss the following investigations based upon insufficient evidence of a violation of the *Act* or the *Rules*. Mr. Koch seconded the motion and it passed. The BEC Board members did not participate in the vote.
1. Investigation No 20-10-15T²
 2. Investigation Nos. 20-10-16T² and 20-10-17T²
 3. Investigation Nos. 20-08-09L² and 20-08-10L²
 4. Investigation Nos. 20-09-03T² and 20-09-04T²
 5. Investigation Nos. 20-10-02L² and 20-10-03L²
 6. Investigation Nos. 20-11-04L² and 20-11-05L²
 7. Investigation Nos. 20-09-47L² and 20-09-48L²
- B. Other – The committee considered six other matters during this meeting; however, these matters do not require Board action at this time.
- X. Mr. Johnson, Technical Standards Review Committee Chair, reported on the following virtual committee meeting:

November 12, 2020

Members Present

Kelly V. Aimone, Esq.
Lisa A. Friel, CPA
Pete M. Gonzales, CPA
Jamie Grant
Jeffrey L. Johanns, CPA
Ross Johnson, CPA
Robert M. McAdams, CPA
Debra Seefeld, CPA
Juliet Williams, CPA

Member Absent

Dilliana Stewart, CPA

Staff Present

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

- A. Mr. Peña moved to dismiss the following investigations based upon insufficient evidence of a violation of the *Act* or the *Rules*. Mr. Koch seconded the motion and it passed. The TSR Board members did not participate in the vote.
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| 1. Investigation No. 20-09-01L ³ | 7. Investigation No. 20-09-22L ³ |
| 2. Investigation No. 20-09-05L ³ | 8. Investigation No. 20-09-23L ³ |
| 3. Investigation No. 20-09-08L ³ | 9. Investigation No. 20-09-30L ³ |
| 4. Investigation No. 20-09-09L ³ | 10. Investigation No. 20-09-31L ³ |
| 5. Investigation No. 20-09-10L ³ | 11. Investigation No. 20-09-33L ³ |
| 6. Investigation No. 20-09-14L ³ | 12. Investigation No. 20-09-34L ³ |

B. Request for Reinstatement:

- Mr. Peña moved to reinstate Investigation No 15-12-15L³ as presented. Mr. Grant seconded the motion and it passed. The TSR Board members did not participate in the vote.

C. Request to lift Limited Scope status:

- Mr. Koch moved to deny Investigation No 13-08-09L³ request to be removed from limited scope. Ms. Sharp seconded the motion and it passed. The TSR Board members did not participate in the vote.

D. Other – The committee considered 18 other matters during its meeting; however, these matters do not require Board action at this time.

XI. Mr. Hill, General Counsel, reported on the status of the Enforcement Division's probation and limited scope monitoring program.

XII. The Board took the following actions on agreed consent orders (ACOs) and administrative disciplinary actions:

A. **Agreed Consent Orders:**

Behavioral Enforcement Committee

Dr. Morris moved to approve the following ACOs as presented. Mr. LaFrey seconded the motion and it passed. The BEC Board members did not participate in the vote.

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|-------------------------------|---|--------------------------|-------------------|
| 1. Investigation Nos.: | 20-01-03L & 20-01-04L | Hometown: | Dallas, TX |
| Respondents: | Adam Charles Childers & Adam Childers, CPA, P.C. | Certificate No.: | 093268 |
| Rule Violations: | 501.75, 501.80, 501.81 | Firm License No.: | C09352 |
| Act Violation: | 901.502(6) | | |

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$500 and administrative costs of \$543.64. In addition, Respondent must complete an additional four hours of continuing professional education on ethics. Respondents disclosed a client's confidential information to another client and both Respondent and Respondent Firm practiced with a delinquent, expired license.¹

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| 2. Investigation No: | 20-10-04L | Hometown: | Boerne, TX |
| Respondent: | Michelle Kathleen Roberts | Certificate No.: | 061838 |
| Rule Violation: | 501.90(4) | | |
| Act Violation: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked for a period of five years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for five years. In addition, Respondent must participate in the Accountants Confidential Assistance Network (ACAN). Respondent was convicted of the felony offense of Driving While Intoxicated 3rd or more.⁴

Technical Standards Review Committee

Mr. LaFrey moved to approve the following ACOs as presented. Mr. Koch seconded the motion and it passed. The TSR Board members did not participate in the vote. *Ms. Wilkerson recused herself from participating and voting in the matter regarding PMB Helin Donovan, LLP.

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| 1. Investigation Nos.: | 20-06-05L & 20-06-06L | Hometown: | Spring, TX |
| Respondents: | Charles Henry Houston & Charles H. Houston | Certificate No.: | 070144 |
| Rule Violation: | 501.60 | Firm License No.: | T04264 |
| Act Violations: | 901.502(6), 901.502(11) | | |

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$2,500 and administrative costs of \$409.41. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits, reviews and compilations. Respondent Firm issued audit reports for a private school where Respondent and Respondent Firm failed to meet U.S. Department of Education standards and Governmental Auditing Standards.⁵

2. **Investigation Nos.:** 20-08-01L & 20-08-02L **Hometown:** Spring, TX
Respondents: Charles Henry Houston & Charles H. Houston **Certificate No.:** 070144
Firm License No.: T04264
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$2,500 and administrative costs of \$409.41. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits, reviews and compilations. Respondent Firm issued audit reports for a private school where Respondent and Respondent Firm failed to meet U.S. Department of Education standards and Governmental Auditing Standards.⁵
3. **Investigation No.:** 20-09-02L **Hometown:** Houston, TX
Respondent: Mitchell Clay Riley **Certificate No.:** 075584
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$5,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵
4. **Investigation No.:** 20-09-03L **Hometown:** Ft. Worth, TX
Respondent: Elizabeth Casone Ming **Certificate No.:** 092734
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵
5. **Investigation No.:** 20-09-06L **Hometown:** Dallas, TX
Respondent: Zachary Landon Payne **Certificate No.:** 099247
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵
6. **Investigation No.:** 20-09-07L **Hometown:** Ft. Worth, TX
Respondent: Christopher Donald Barnes **Certificate No.:** 105646
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵
7. **Investigation No.:** 20-09-11L **Hometown:** Houston, TX
Respondent: Sean Scott Collier **Certificate No.:** 108533
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵
8. **Investigation No.:** 20-09-12L **Hometown:** Austin, TX
Respondent: Meghan Danielle Clark Gates **Certificate No.:** 108191
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

9. **Investigation No.:** 20-09-13L **Hometown:** Decatur, TX
Respondent: Samantha Maryann Gibiser **Certificate No.:** 112823
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

10. **Investigation No.:** 20-09-15L **Hometown:** Ft. Worth, TX
Respondent: Catherine Maureen Lammers **Certificate No.:** 101901
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

11. **Investigation No.:** 20-09-16L **Hometown:** Houston, TX
Respondent: Charles Bradley Luna **Certificate No.:** 107819
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

12. **Investigation No.:** 20-09-17L **Hometown:** Ft. Worth, TX
Respondent: Hunter Aaron Milliner **Certificate No.:** 107848
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$5,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

13. **Investigation No.:** 20-09-18L **Hometown:** Houston, TX
Respondent: Guillaume Francois M. Van Zyl **Certificate No.:** 111465
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

14. **Investigation No.:** 20-09-19L **Hometown:** N. Salt Lake, UT
Respondent: Michael Nicholas Acord **Certificate No.:** 112478
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$1,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

15. **Investigation No.:** 20-09-21L **Hometown:** Denver, CO
Respondent: Hunter Michael Boyle **Certificate No.:** 110939
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

16. **Investigation No.:** 20-09-24L **Hometown:** Ft. Worth, TX
Respondent: Scott Porter Curry **Certificate No.:** 108673
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 17. | Investigation No.: | 20-09-27L | Hometown: | Houston, TX |
| | Respondent: | Reese Alexander Hale | Certificate No.: | 110614 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 18. | Investigation No.: | 20-09-28L | Hometown: | Bryan, TX |
| | Respondent: | Ross Michael Hargis | Certificate No.: | 110465 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 19. | Investigation No.: | 20-09-29L | Hometown: | Ft. Worth, TX |
| | Respondent: | Kyle Hutson Jaggers | Certificate No.: | 109169 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 20. | Investigation No.: | 20-09-32L | Hometown: | Dallas, TX |
| | Respondent: | Emma Delaney McLean | Certificate No.: | 110084 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 21. | Investigation No.: | 20-09-35L | Hometown: | Dallas, TX |
| | Respondent: | Christopher Charles Seekely | Certificate No.: | 110480 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 22. | Investigation No.: | 20-09-37L | Hometown: | Revere, MA |
| | Respondent: | Omolara Ajike Onaolapo | Certificate No.: | 095154 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.⁵

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| 23. | Investigation No.: | 20-09-38L | Hometown: | Dallas, TX |
| | Respondent: | Eric John Park | Certificate No.: | 106381 |
| | Rule Violations: | 501.73, 523.114 | | |
| | Act Section: | 901.502(6) | | |

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$10,000 to be paid in installments. Respondent manually changed the scores required to pass internally administered continuing professional education exams by manipulating the URL associated with the exams.⁵

24. Investigation No.:	17-01-24L*	Hometown:	Austin, TX
Respondent:	PMB Helin Donovan, LLP	Firm License No.:	P05374
Rule Violation:	501.90(7)		
Act Violations:	901.159, 901.502(6), 901.502(9), 901.502(12)		

Respondent entered into an ACO with the Board whereby Respondent was Reprimanded and assessed an administrative penalty of \$25,000 to be paid within 30 days of the date of the Board Order. Respondent was the subject of an SEC Order in which the firm agreed to settle charges by agreeing to a censure, to engage an independent compliance consultant and to pay a civil penalty.⁵

B. Administrative Disciplinary Actions:

Mr. Koch moved to approve the following Disciplinary Actions as presented. Mr. Johnson 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 8)

Investigation Numbers

20-09-10052 – 20-09-10100
20-09-10127 – 20-09-10188

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 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 9)

Investigation Numbers

20-10-10047 – 20-10-10065
20-10-10066 – 20-10-10074
20-10-10075 – 20-10-10083

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 10)

Investigation Numbers

20-09-10101 – 20-09-10126
20-09-10189 – 20-09-10201

XIII. Mr. Peña moved to adopt the following Board *Rules* as presented. Mr. Grant seconded the motion and it passed unanimously.

1. *Rule 518.5 (Unlicensed Entities) (ATTACHMENT 11)*
2. *Rule 518.6 (Administrative Penalty Guidelines for the Unauthorized Practice of Public Accountancy) (ATTACHMENT 12)*
3. *Rule 519.4 (Conduct and Decorum) (ATTACHMENT 13)*
4. *Rule 519.7 (Criminal Offenses that May Subject a Licensee or Certificate Holder to Discipline or Disqualify a Person from Receiving a License) (ATTACHMENT 14)*
5. *Rule 519.40 (General Provisions) (ATTACHMENT 15)*

XIV. Dr. Morris, Nominating Committee Chair, presented the following slate of officers for 2021-2022:

Lisa A. Friel, CPA, *Assistant Presiding Officer*
Kevin J. Koch, CPA, *Treasurer*
James D. Ingram IV, CPA, *Secretary*
Jamie D. Grant, *Member-at-large*
Debra S. Sharp, *Member-at-large*
Debra D. Seefeld, *Member-at-large*

Dr. Morris moved to approve the new slate of officers. Mr. Peña seconded the motion and it passed unanimously. It was noted that the new slate of officers would take effect once new Board Members are appointed.

XV. Mr. Cavazos reviewed the meeting schedule for the year.

XVI. Mr. Cavazos adjourned the meeting at 11:49 a.m.

Amendment to November 12, 2020 Board Meeting Minutes

At the January 14, 2021 Board Meeting, Ms. Sharp requested the following amendment to the November 12, 2020 Board Meeting Minutes:

The CEC Is committed to reviewing and updating the reporting process for Unauthorized Public Practices of Accounting. The CEC met in October 2020 to discuss areas of Unauthorized practices and reporting. Staff provided the chair a demonstration of the current process. The CEC will schedule a meeting in April to continue the review.

ATTEST:

Manuel Cavazos IV, Esq., CPA, Presiding Officer

Timothy L. LaFrey, Esq., CPA, Secretary

¹Mr. Ingram, Mr. Koch, Mr. Peña, Ms. Smith, and Ms. Sharp recused themselves from participating in this matter.

²Mr. Ingram, Mr. Koch, Mr. Peña, and Ms. Smith recused themselves from participating in this matter.

³Ms. Friel, Mr. Johnson, and Ms. Seefeld recused themselves from participating in this matter.

⁴Mr. Ingram, Mr. Koch, Mr. Peña, and Ms. Sharp recused themselves from participating in this matter.

⁵Ms. Aimone, Ms. Friel, Mr. Grant, Mr. Johnson, and Ms. Seefeld recused themselves from participating in this matter.