

# Texas State Board of Public Accountancy

July 15, 2021

The Texas State Board of Public Accountancy met virtually from 10:03 a.m. until 1:06 p.m. on July 15, 2021. A notice of this meeting containing all items on the agenda and in accordance with *Section 551.127* of the *Texas Government Code* and the Governor's suspension of certain provisions of *Section 551.127* of the *Government Code* was filed with the Office of the Secretary of State at 10:53 a.m. on July 2, 2021. (TRD #2021-003964). (ATTACHMENT 1)

## Board Members Present

Susan I. Adams, CPA  
Kelly V. Aimone, Esq.  
Manuel Cavazos IV, Esq., CPA  
*Presiding Officer*  
Olivia Espinoza-Riley, CPA  
Renee D. Foshee, Esq., CPA  
Lisa A. Friel, CPA  
*Assistant Presiding Officer*  
Ray R. Garcia, CPA  
Jamie D. Grant  
*Executive Committee*  
*Member-at-Large*  
Jill A. Holup  
James D. Ingram IV, CPA  
*Secretary*  
Kevin J. Koch, CPA  
*Treasurer*  
Debra D. Seefeld, CPA  
*Executive Committee*  
*Member-at-Large*  
Debra S. Sharp  
*Executive Committee*  
*Member-at-Large*  
Jeannette P. Smith, CPA  
Sheila M. Vallés-Pankratz

## Others Present

Charles Cooley, CPA  
Lorna Harrison  
Jodi Ann Ray  
Chris Smith

## Staff Present

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

- I. Mr. Cavazos, Presiding Officer, called the meeting to order at 10:03 a.m. Mr. Treacy called roll and declared a quorum.
- II. Mr. Ingram moved to approve the May 13, 2021 Board meeting minutes as presented. Mr. Koch 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 July 14, 2021 virtual committee meeting.

## Members Present

Manuel Cavazos IV, Esq., CPA  
Lisa A. Friel, CPA  
Jamie D. Grant  
James D. Ingram IV, CPA  
Kevin J. Koch, CPA  
Debra D. Seefeld, CPA  
Debra S. Sharp

## Others Present

Charles Cooley, CPA  
Renee D. Foshee, Esq., CPA  
Lorna Harrison  
Chris Smith

## Staff Present

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

- A. Mr. Koch, Treasurer, presented the Board's financial statements for approval. Ms. Smith moved to approve the Board's financial statements as presented. Ms. Espinoza-Riley seconded the motion and it passed unanimously.
- B. Fiscal Matters:
  1. Mr. Koch, Treasurer, moved to approve the Board's FY 2022 Budget materials as presented. Ms. Espinoza-Riley seconded the motion and it passed unanimously. Mr. Koch also moved to reduce the current individual license fee from \$65.00 to \$60.00, effective September 1, 2021. Ms. Espinoza-Riley seconded the motion and it passed unanimously.

2. Ms. Foshee moved to approve the Board's FY 2022 scholarship allocation in the amount of \$1,000,000. Ms. Smith seconded the motion and it passed unanimously.

C. Internal audit discussion:

- Mr. Koch reported on the Ad Hoc Audit Committee, comprised of himself, Mr. Cavazos, and Ms. Friel, which considered the primary areas for possible internal audit-information resources security and monitoring external contracts. At this time Mr. Koch requested Ann Hallam, Director of Information Resources, to discuss the Board's Cybersecurity Report. Mr. Koch also noted that the committee reviewed the following reports:
  - a. Sunset Advisory Commission – Compliance Report
  - b. State Auditor's Office – Report on Sunset Advisory Commission Management Actions
  - c. State Auditor's Office – Report on Implementation Status of Prior State Auditor's Office Recommendations.

Mr. Koch reported that the committee determined that an internal audit would not be considered for this fiscal year pending the completion of the additional scheduled security measures as follows:

- Penetration Test – July/August 2021
- TX Cybersecurity Policy Assessment – September 2021
- Vulnerability scan – October 2021

- D. Mr. Koch moved to approve the following professional service contract. Ms. Espinoza-Riley seconded the motion and it passed unanimously. Staff was instructed to have all Board contracts approved by either the Executive Committee or the Board prior to the contract's beginning date.

**FY 2021 & 2022**

### Independent consultant contract (SOAH litigation)

- The Dove Firm, PLLC 6/1/21 – 8/31/22 \$91,000

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

- NASBA dates of interest:
  1. Mr. Treacy reported on NASBA's Western Regional Meeting held June 22-23, 2021 – Virtual
  2. 114<sup>th</sup> NASBA Annual Meeting  
October 31 – November 3, 2021 – San Diego, CA

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

- G. Mr. Cavazos reported that any action regarding the annual performance of the executive director will be considered in Agenda Item XV – Executive session.

V. Ms. Friel, Rules Committee Chair, reported on the July 14, 2021 virtual Rules/Licensing Committee meeting.

### Members Present

Manuel Cavazos IV, Esq., CPA  
Olivia Espinoza-Riley, CPA  
Renee D. Foshee, Esq., CPA  
Lisa A. Friel, CPA  
Ray R. Garcia, CPA  
Jamie Grant  
Jill A. Holup  
James D. Ingram IV, CPA  
Kathy Kabell, CPA  
Kevin J. Koch, CPA  
Rene Peña, CPA  
Debra D. Seefeld, CPA  
Jeannette P. Smith, CPA

## Others Present

Charles Cooley, CPA  
Chris Smith

### Staff Present

Paulette Beiter, Esq.  
Roel Cantu  
Ann Hallam, PMP  
Alan Hermanson, CPA  
J. Randel Hill, Esq.  
Donna Hiller  
John Moore, Esq.  
Marisa Rios  
April Serrano  
William Treacy  
Daniel Weaver

- A. Ms. Friel moved to re-adopt Board *Chapter 526 (Board Opinions)* with no revisions pursuant to *Section 2001.039* of the *Texas Government Code*. Ms. Holup seconded the motion and it passed unanimously. **(ATTACHMENT 2)**
  - B. Ms. Friel moved to re-adopt Board *Chapter 527 (Peer Review)* that are not proposed to be revised and authorize the executive director to publish in the *Texas Register* for public comment the proposed revisions to the definition of systems review in Board *Rule 527.2 (Definitions)* to eliminate the requirement for an on-site review. Ms. Seefeld seconded the motion and it passed unanimously. **(ATTACHMENT 3)**
  - C. Ms. Friel moved to authorize the executive director to publish in accordance with *SB 968* the proposed revision to Board *Rule 515.3 (License Renewals for Individuals and Firm Offices)* in the *Texas Register* for public comment. Mr. Koch seconded the motion and it passed unanimously. **(ATTACHMENT 4)**
  - D. Ms. Friel moved to authorize the executive director to publish the proposed revisions to the definition of Armed Forces of the United States in Board *Rule 515.11 (Licensing for Military Service Members, Military Veterans, and Military Spouses)* in the *Texas Register* for public comment to include space force. Ms. Sharp seconded the motion and it passed unanimously. **(ATTACHMENT 5)**
  - E. Ms. Friel informed the Board that the next committee meeting will be held September 15, 2021 at 1:30 p.m.
- VI. Ms. Foshee, Qualifications Committee Chair, reported on the following July 1, 2021 virtual committee meeting:

**Members Present**

Kelly V. Aimone, Esq.  
Renee D. Foshee, Esq., CPA  
Jennifer Johnson, CPA  
Kevin J. Koch, CPA  
Joshua LeBlanc, CPA  
Jeannette Smith, CPA  
Veronda Willis, CPA

**Member Absent**

Roselyn M. Morris, PhD, CPA

**Others Present**

Chris Smith

**Staff Present**

Paulette Beiter, Esq.  
Roel Cantu  
Gilbert Gutierrez  
Alan Hermanson, CPA  
J. Randel Hill, Esq.  
Donna Hiller  
Marisa Rios  
William Treacy

- A. Ms. Foshee reported that a brief overview of sections of the *Public Accountancy Act* and Board *Rules* that relate to the duties and responsibilities of the Qualifications Committee was made.
  - B. Ms. Foshee informed the Board that the committee reviewed statistical information related to the Texas CPA Examination applicants and newly licensed CPAs.
  - C. Ms. Foshee reported that the committee was advised that the NASBA remote testing project has been paused as additional work was underway by the AICPA and Prometric.
  - D. Ms. Foshee reported that the committee had discussed changes to the CPA exam which is known as CPA Evolution that is projected to launch on January 1, 2024. She also stated that NASBA and the AICPA will provide boards of accountancy with additional information about the names of the core subjects, and the results from the Exam Practice Analysis to be conducted later in 2021.
  - E. Ms. Foshee stated that the committee considered information that was provided about the available funds for the 2021-2022 Fifth-Year Accounting Student Scholarship Program. The committee is recommending to the Board to allocate \$1,000,000 to the fund for 2021-2022.
  - F. Ms. Foshee reported that the committee reviewed information received from NASBA concerning the Texas Candidate Performance on the CPA Examination for 2020 Q-4 and 2021 Q-1.
- VII. Mr. Weaver, Director of Licensing, reported on the passing of former Board member Rowland Pattillo and the last registered public accountant as well as an update on the status of the fingerprinting process and the Unauthorized Practice of Public Accountancy.

- VIII. Ms. Seefeld, Peer Review Committee Chair, reported on the following June 3, 2021 virtual committee meeting:

**Members Present**

Douglas Koval, CPA  
Laura Lambert, CPA  
Robert M. McAdams, CPA  
Debra D. Seefeld, CPA  
Jeannette P. Smith, CPA  
Benjamin Peña, CFE, CVA,  
CPA

**Member Absent**

Roselyn M. Morris, PhD, CPA

**Others Present**

Thomas Akin, CPA  
Kenneth Besserman, Esq.  
Jerry Cross, CPA  
Robert Goldstein, CPA  
Michael Waters, CPA

**Staff Present**

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

- A. Ms. Seefeld reported that the committee heard an organizational overview and update on peer review operations related to an anticipated backlog in peer reviews due to COVID-19.
- B. Ms. Seefeld moved to approve to continue with the Texas Society of CPAs as an approved peer review sponsoring organization. Ms. Friel seconded the motion and it passed unanimously.
- C. Ms. Seefeld reported that the committee has asked for the necessary steps to be taken through the Executive Committee for Board approval to enter into a contract for a fourth Peer Review Oversight Board (PROB) member to manage the anticipated peer review backlog. Ms. Seefeld also reported that prior to this matter being brought to the Executive Committee the staff determined that an additional PROB member cannot be considered until such time as the Board has undergone an additional RFQ process. We anticipate the RFQ process to take 60 to 90 days should the committee determine in the future to add a fourth PROB member.
- D. Ms. Seefeld reported that the committee had reviewed *Chapter 527 (Peer Review)* of the Board Rules and forwarded to the Rules Committee its recommended revisions. The peer review committee also recommends that the Rules Committee review the nature of the PCAOB's firm inspection program as it relates to Board Rule 527.9(c) of the Peer Review Program.
- IX. Mr. Ingram, Behavioral Enforcement Committee Chair, reported on the following virtual committee meeting:

**June 30, 2021**

**Members Present**

Susan I. Adams, CPA  
Charles B. Allison, CPA  
Patricia C. Culver, CPA  
Patrick Durio, CPA  
Jill A. Holup

James D. Ingram IV, CPA  
Phillip D. Johnson, CPA  
Kevin J. Koch, CPA  
Debra Sharp  
Jeannette P. Smith, CPA

**Staff Present**

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

- A. Ms. Aimone moved to dismiss the following investigations based upon insufficient evidence of a violation of the *Act* or the *Rules*. Mr. Grant seconded the motion and it passed. The BEC Board members did not participate in the vote.
1. Investigation No. 21-04-10L<sup>1</sup>
  2. Investigation Nos. 21-04-03L<sup>1</sup> and 21-04-04L<sup>1</sup>
  3. Investigation Nos. 21-04-06L<sup>1</sup> and 21-04-07L<sup>1</sup>
  4. Investigation Nos. 21-05-02L<sup>1</sup> and 21-05-03L<sup>1</sup>
  5. Investigation No. 21-05-04L<sup>1</sup>
- B. Other – The committee considered 10 other matters during this meeting; however, these matters did not require Board action at this time.

- X. Ms. Seefeld, Technical Standards Review Committee Chair, reported on the following virtual committee meeting:

**May 26, 2021**

**Members Present**

Kelly V. Aimone, Esq.  
Lisa A. Friel, CPA  
Ray Garcia, CPA  
Debra Seefeld, CPA  
Dilliana Stewart, CPA  
Sheila M. Vallés-Pankratz

**Members Absent**

Jamie Grant  
Robert M. McAdams, CPA  
Roselyn M. Morris, PhD, CPA  
Juliet Williams, CPA

**Staff Present**

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

A. Request for Reinstatement of Licenses:

- Mr. Ingram moved that **Investigation Nos. 18-10-07L<sup>2</sup> and 18-10-08L<sup>2</sup>** request to reinstate licenses be granted with a limitation of scope on performing attest services. Mr. Koch seconded the motion and it passed. The TSR Board members did not participate in the vote.

B. Request for partial lift of limitation of scope:

- Ms. Smith moved to grant **Investigation No. 20-07-01A<sup>2</sup>** request to partially lift the limitation of scope on the firm license with a requirement of pre-issuance review of all compilations. Mr. Koch seconded the motion and it passed.

C. Request for Reinstatement of Licenses:

- Mr. Ingram moved that **Investigation No. 16-05-01L<sup>2</sup>** request to the limitation of scope on the individual license be granted with the requirement of a pre-issuance review of all attest services. Ms. Adams seconded the motion and it passed.

D. Other – The committee considered one other matter during its meeting; however, this matter did not require Board action at this time.

- XI. Ms. Vallés-Pankratz, Peer Assistance Oversight Committee chair, reported that a meeting will be scheduled for November 10, 2021.
- XII. Mr. Hill, General Counsel, reported on the status of the Enforcement Division's probation and limited scope monitoring program.
- XIII. The Board took the following actions on agreed consent orders (ACOs) and administrative disciplinary actions:

A. **Agreed Consent Orders:**

**Behavioral Enforcement Committee**

Ms. Friel moved to approve the following ACO as presented. Mr. Grant seconded the motion and it passed. The BEC Board members did not participate in the vote.

- |                              |  |                         |                        |
|------------------------------|--|-------------------------|------------------------|
| 1. <b>Investigation No.:</b> | <b>21-03-01L</b>                           | <b>Hometown:</b>        | <b>Spring Hill, TN</b> |
| <b>Respondent:</b>           | <b>James Reed Bickmore</b>                 | <b>Certificate No.:</b> | <b>040233</b>          |
| <b>Rule Violations:</b>      | <b>501.90(6), 501.90(10)</b>               |                         |                        |
| <b>Act Violations:</b>       | <b>901.502(6), 901.502(8), 901.502(11)</b> |                         |                        |

Respondent entered into an ACO with the Board whereby Respondent agreed to a one-year suspension of his license and to pay a \$2,000 administrative penalty and \$477.93 in administrative costs within 30 days of the date of the Board Order. Respondent entered into a Consent Order with the Tennessee State Board of Public Accountancy whereby Respondent agreed to the Voluntary Suspension of his license through December 31, 2021, to pay a \$2,000 penalty and to complete the NASBA ethics course by December 31, 2021. The Order was a result of Respondent failing to file a sales and use tax return after purchasing a plane and then filing a return that did not reflect the actual value of the plane.<sup>3</sup>

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|----|----------------------------|---|--------------------------|-------------------|
| 2. | <b>Investigation Nos.:</b> | <b>20-12-04L &amp; 20-12-05L</b>                                      | <b>Hometown:</b>         | <b>Austin, TX</b> |
|    | <b>Respondents:</b>        | <b>Johanna Elizabeth Kimball<br/>&amp; Johanna Kimball CPA (Firm)</b> | <b>Certificate No.:</b>  | <b>089421</b>     |
|    | <b>Rule Violations:</b>    | <b>501.74(b), 501.81, 501.90(12)</b>                                  | <b>Firm License No.:</b> | <b>R00798</b>     |
|    | <b>Act Violation:</b>      | <b>901.502(6)</b>   |                          |                   |

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and agreed to reimburse complainant \$750 and to have a firm registered within 30 days of the Board Order. In addition, Respondents will complete 16 hours of CPE in tax during the current renewal period and will pay \$542.12 in administrative costs and a \$600 administrative penalty in installment payments. Respondents provided inaccurate advice regarding the opening of a Simplified Employee Pension Plan, made errors on a tax return and failed to respond to a client's inquiries within a reasonable time. In addition, she was practicing through an unregistered entity when Respondent Firm's license was expired.<sup>3</sup>

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|----|----------------------------|---|--------------------------|----------------------|
| 3. | <b>Investigation Nos.:</b> | <b>20-09-52L &amp; 20-09-53L</b>                                | <b>Hometown:</b>         | <b>Milwaukee, WI</b> |
|    | <b>Respondents:</b>        | <b>David Arthur Schroeder &amp;<br/>D.A. Schroeder CPA PLLC</b> | <b>Certificate No.:</b>  | <b>091426</b>        |
|    | <b>Rule Violation:</b>     | <b>501.90(5)</b>  | <b>Firm License No.:</b> | <b>C09717</b>        |
|    | <b>Act Sections:</b>       | <b>901.502(6), 901.502(11)</b>                                  |                          |                      |

Respondents entered into an ACO with the Board whereby Respondents were suspended for two years. Upon the end of the suspension period, Respondents are revoked for a period of eight years, however, the revocation is stayed, and Respondents are placed on probation for eight years. Respondent was found guilty of possession of cocaine and drug paraphernalia while his license was suspended due to a prior ACO resulting from a drug related deferred adjudication.<sup>3</sup>

#### **Technical Standards Review Committee**

Mr. Ingram moved to approve the following ACOs as presented. Ms. Holup seconded the motion and it passed. The TSR Board members did not participate in the vote.

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|----|---------------------------|--------------------------------|-------------------------|-----------------------------|
| 1. | <b>Investigation No.:</b> | <b>20-05-11L</b>               | <b>Hometown:</b>        | <b>Westlake Village, CA</b> |
|    | <b>Respondent:</b>        | <b>John William Donovan</b>    | <b>Certificate No.:</b> | <b>049969</b>               |
|    | <b>Rule Violations:</b>   | <b>501.90(2), 501.90(7)</b>    |                         |                             |
|    | <b>Act Violations:</b>    | <b>901.502(6), 901.502(11)</b> |                         |                             |

Respondent entered into an ACO with the Board whereby Respondent was suspended for a period of one year to run concurrent with a one-year suspension under an SEC order, however the suspension was stayed and Respondent was placed on probation to run concurrent with the suspension under the SEC order. Respondent was also placed on limited scope prohibiting him from performing audits, compilations and reviews for public companies in Texas and assessed an administrative penalty of \$10,000 and administrative costs of \$313.88. Respondent was the subject of an SEC Order in which he agreed to settle charges by agreeing to a suspension from appearing before the SEC as an accountant for a period of one year from the date of the SEC order.<sup>4</sup>

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|----|----------------------------|--|--------------------------|-------------------|
| 2. | <b>Investigation Nos.:</b> | <b>21-02-01L &amp; 21-02-02L</b>                                     | <b>Hometown:</b>         | <b>Frisco, TX</b> |
|    | <b>Respondents:</b>        | <b>Christopher Edwin Knauth<br/>&amp; Knauth &amp; Company, P.C.</b> | <b>Certificate No.:</b>  | <b>067201</b>     |
|    | <b>Rule Violation:</b>     | <b>501.60</b>  | <b>Firm License No.:</b> | <b>C10838</b>     |
|    | <b>Act Violation:</b>      | <b>901.502(6)</b>  |                          |                   |

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$500 and administrative costs of \$609.92. Respondent failed to communicate with a successor auditing firm and failed to timely respond to written communications from the Board.<sup>2</sup>

#### **B. Administrative Disciplinary Actions:**

Mr. Koch moved to approve the following Disciplinary Actions as presented. Ms. Vallés-Pankratz 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**

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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**

21-02-10001 – 21-02-10055

21-03-10001 – 21-03-10056

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

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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 7)

**Investigation Numbers**

21-02-10056 – 21-02-10220

21-03-10057 – 21-03-10221

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

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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**

21-02-10221 – 21-02-10247

21-03-10222 – 21-03-10234

- XIV. Ms. Espinoza-Riley moved to adopt the following Board *Rules* as presented. Mr. Koch seconded the motion and it passed unanimously.

1. *Section 520.6 Allocations* (ATTACHMENT 9)
2. *Section 520.9 Advisory Committee - REPEAL*

- XV. Mr. Cavazos announced at 12:18 p.m. that the Board was going into Executive Session pursuant to *Section 551.07* of the *Texas Government Code* in order to conduct the annual performance evaluation of the executive director.

After coming out of Executive Session, Mr. Cavazos announced in Open Session that the board was coming out of Executive Session and the time was 12:55. In open meeting, Mr. Ingram moved to approve a 4% salary increase effective July 1, 2021 and a one-time salary adjustment of \$15,000 effective August 1, 2021 for the executive director. Mr. Koch seconded the motion and it passed unanimously.

- XVI. Mr. Cavazos reviewed the meeting schedule for the year.

- XVII. Mr. Cavazos adjourned the meeting at 1:06 p.m.

**ATTEST:**

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Manuel Cavazos IV, Esq., CPA, Presiding Officer

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James D. Ingram IV, CPA, Secretary

<sup>1</sup>Ms. Adams, Ms. Holup, Mr. Ingram, Mr. Koch, Ms. Sharp, and Ms. Smith recused themselves from participating in this matter.

<sup>2</sup>Ms. Aimone, Ms. Friel, Mr. Garcia, Mr. Grant, Ms. Seefeld, Ms. Vallés-Pankratz recused themselves from participating in this matter.

<sup>3</sup>Mr. Ingram, Mr. Koch, Ms. Sharp, and Ms. Smith recused themselves from participating in this matter.

<sup>4</sup>Ms. Aimone, Ms. Friel, Mr. Grant, and Ms. Seefeld recused themselves from participating in this matter.