

Texas State Board of Public Accountancy

July 13, 2023

The Texas State Board of Public Accountancy met by video conference and in-person from 10:02 a.m. until 12:02 p.m. on July 13, 2023. A notice of this meeting containing all items on the agenda, 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 11:15 a.m. on June 29, 2023. (TRD #2023-003719) (ATTACHMENT 1)

Board Members Present

Susan I. Adams, CPA
Kimberly D. "Kim" Crawford, CPA
Olivia Espinoza-Riley, CPA
Treasurer
Renee D. Foshee, Esq., CPA
Jill A. Holup
Executive Committee
Member-at-Large
Kevin J. Koch, CPA
Assistant Presiding Officer
Sherri B. Merket
Thomas M. Neuhoff, CPA
Debra D. Seefeld, CPA
Presiding Officer
Jeannette P. Smith, CPA
Secretary
Sheila M. Vallés-Pankratz
Susan M. Warren, CPA

Members Absent

Himesh M. Gandhi, Esq.
excused
Ray R. Garcia, CPA
Executive Committee
Member-at-Large
excused
Jamie D. Grant
Executive Committee
Member-at-Large
excused

Others Present

Kenneth Besserman, Esq.
Manual Cavazos IV, Esq., CPA
Charles Cooley, CPA
Dr. Felicia Farrar, CPA
Matthew Martinson, CPA
Chelsea Patillo
Henry Quinones
Dr. Greg Sommers, CPA
Larry Stephens
Veronda Willis, CPA

Staff Present

Roel Cantu
Ismael Castillo
Nicole Duran
Ann Hallam, PMP
J. Randel Hill, Esq.
Donna Hiller
Kyle McGaw
John Moore, Esq.
Julie Prien
Marisa Rios
Lorna Schwimmer-Staggs, CPA
Lori Shaw
Tony Shumway
William Treacy
Daniel Weaver

- I. Ms. Seefeld, Presiding Officer, called the meeting to order at 10:02 a.m. Mr. Treacy called roll and declared a quorum.

Mr. Koch moved to excuse the absences of Jamie D. Grant, Himesh M. Gandhi, Esq. and Ray R. Garcia, CPA from the Board meeting. Ms. Merket seconded the motion and it passed unanimously.

- II. Ms. Seefeld thanked the outgoing Board Members for their time, dedication, and service to the profession and to the Board and presented Mr. Cavazos, former Board Presiding Officer, with a bronze certificate plaque.
- III. Mr. Koch moved to approve the May 10, 2023 Board meeting minutes as presented. Ms. Vallés-Pankratz seconded the motion and it passed unanimously.
- IV. After a call for public comments, there were no comments from the public.
- V. Ms. Seefeld, Presiding Officer, reported on the July 12, 2023 (video conference and in-person) Executive Committee meeting.

Members Present

Jamie D. Grant
Jill A. Holup
Kevin J. Koch, CPA (in-person)
Olivia Espinoza-Riley, CPA
(in-person)
Debra D. Seefeld, CPA
Chair (in-person)
Jeannette P. Smith, CPA

Member Absent

Ray R. Garcia, CPA
excused

Others Present

Kenneth Besserman, Esq.
Gonzalo Castaneda
Renee D. Foshee, Esq., CPA
Durlene Reed
Robert Goldstein, CPA
Veronda Willis, CPA

Staff Present

Roel Cantu
Nicole Duran
Ann Hallam, PMP
J. Randel Hill, Esq.
Donna Hiller
Marisa Rios
John Moore, Esq.
Lorna Schwimmer-Staggs, CPA
Lori Shaw
William Treacy
Daniel Weaver

- A. Ms. Espinoza-Riley, Treasurer, presented the Board's financial statements. Ms. Crawford moved to approve the Board's financial statements as presented. Mr. Koch seconded the motion and it passed unanimously.
- B. Ms. Espinoza-Riley, Treasurer, presented the Board's Budget Plan for FY 2024:
 1. Ms. Foshee moved to approve the Board's budget plan for FY 2024. Mr. Neuhoff seconded the motion and it passed unanimously. The plan included an individual license fee increase from \$75 to \$87 for FY 2024, as well as future increases to \$112, \$126, \$123, and \$116 through FY 2028 based on projections. It also included a new contingency fund of \$2,250,000.
 2. Ms. Foshee moved to approve the FY 2024 scholarship allocation in the amount of \$1,250,000. Ms. Merket seconded the motion and it passed unanimously.
- C. Ms. Espinoza-Riley, Treasurer, moved to approve the following professional service contracts and grant agreement for FY 2024. Ms. Foshee seconded the motion and it passed. Mr. Koch's recusal only extended to the contract awarded to Mr. Akins because of Mr. Koch's business and personal relationship with Mr. Akin. Mr. Koch participated in the approval of the other two contracts.

FY 2024:

Peer Review Oversight Board:

• Tom Akin, CPA	9/1/23 – 8/31/24	\$26,400
• John Michael Waters, CPA	9/1/23 – 8/31/24	\$26,400
• Robert Goldstein, CPA	9/1/23 – 8/31/24	\$26,400

Fees \$24,000; Travel \$2,400

Technical Standards Review Committee consultants:

• Belen Briones, CPA	9/1/23 – 8/31/24	\$5,000
• Harper & Pearson, Co., PC	9/1/23 – 8/31/24	\$50,000

Independent consultant contract (SOAH litigation):

The Dove Firm PLLC	9/1/23 – 8/31/24	\$60,000
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This outside counsel contract must be reviewed and approved by the Office of the Attorney General in accordance with *Section 402.0212* of the *Texas Government Code* and *Section 901.164* of the *Public Accountancy Act*.

Interagency contracts:

• Office of the Attorney General	9/1/23 – 8/31/24	\$15,000
• State Office of Administrative Hearings	9/1/23 – 8/31/24	\$39,087

Sponsor Review Program consultants – each contract not to exceed \$3,500:

• David Crumbaugh	9/1/23 – 8/31/24	\$125.00/hour
• John Jones	9/1/23 – 8/31/24	\$125.00/hour
• Connie Kelly	9/1/23 – 8/31/24	\$125.00/hour
• Tim Madrigal	9/1/23 – 8/31/24	\$125.00/hour
• Alva Winston	9/1/23 – 8/31/24	\$125.00/hour

Grant agreement:

ACAN	9/1/23 – 8/31/24	\$134,253
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- D. Ms. Seefeld, Presiding Officer, reported on the following NASBA/AICPA matters:
1. NASBA dates of interest:
 - a. Report on NASBA's Western Regional Meeting - June 27 – 29, 2023 – Kansas City, MO
 - b. 116th NASBA Annual Meeting
October 29 – November 1, 2023 – New York, NY
 2. Ms. Seefeld reported on NASBA recommendation letters for the following:
 - a. Jeannette P. Smith, CPA – to serve as NASBA's Southwest Regional Director
 - b. Manuel Cavazos IV, Esq., CPA – to continue on NASBA's Nominating Committee representing the Southwest Region.
 - c. Susan I. Adams, CPA – to serve as an alternate Southwest Region representative on NASBA's Nominating Committee
- E. Ms. Seefeld, Presiding Officer, asked that the members complete the form regarding Committee and Board dates for CY 2024.
- F. Ms. Seefeld, Presiding Officer, reported on general correspondence coming to the Board's attention.
- G. Ms. Seefeld, Presiding Officer, reported that the committee went into executive session to discuss the annual evaluation of the executive director in accordance with *Section 551.074 of the Government Code*. The Executive Committee went into executive session at 3:15 p.m. and reconvened into open session at 4:12 p.m.

VI. Executive Session

At 11:26 a.m., Ms. Seefeld, Presiding Officer, announced that the Board was going into Executive Session in order to conduct the annual performance evaluation of the executive director pursuant to *Section 551.074(a)(1) of the Open Meetings Act*.

At 12:00 p.m., Ms. Seefeld, Presiding Officer, announced in Open Session that the Board was coming out of Executive Session. In open meeting, Mr. Koch moved to increase the executive director's salary by 7.5% effective July 1, 2023. Ms. Espinoza-Riley seconded the motion and it passed unanimously.

- VII. Mr. Koch, Rules Committee Acting-Chair, reported on the July 12, 2023 (video conference and in-person) Rules Committee meeting.

Members Present

Renee Foshee, CPA
Kevin Koch, CPA (in-person)
Debra Seefeld, CPA
ex officio
Jeannette P. Smith, CPA
Susan M. Warren, CPA

Member Absent

Himesh M. Ganhdi, Esq.
Ray R. Garcia, CPA

Others Present

Kenneth Besserman, Esq.
Gonzalo Castaneda
Durlene Reed
Dr. Greg Sommers, CPA
Timothy Thomasson

Staff Present

Roel Cantu
Ann Hallam, PMP
J. Randel Hill, Esq.
Donna Hiller
John Moore, Esq.
Marisa Rios
Lorna Schwimmer-Staggs, CPA
Lori Shaw
William Treacy
Daniel Weaver

- A. Ms. Foshee moved that the Board authorize the executive director to publish the proposed revisions to *Board Rules 520.1 - Authority and Purpose, 520.2 – Definitions, 520.3 – Institutions, 520.4 - Eligible Students, 520.5 - Award Amounts and Uses, 520.6 – Allocations, 520.7 - Disbursements to Institutions, and 520.8 - Retroactive Disbursement* in the *Texas Register* for public comment as proposed. Ms. Espinoza-Riley seconded the motion and it passed unanimously.

Ms. Espinoza-Riley moved that the Board adopt the rules as proposed as an emergency rulemaking as provided for in *Section 2001.034 of the Administrative Procedure Act*. Ms. Foshee seconded the motion and it passed unanimously. **(ATTACHMENT 2)**

- B. Mr. Neuhoff moved to authorize the executive director to publish the proposed revisions to Board Rules 511.52 – *Recognized Institutions of Higher Education*, 511.53 - *Evaluation of International Education Documents*, 511.54 – *Recognized Texas Community Colleges*, 511.56 - *Educational Qualifications under the Act*, 511.57 - *Qualified Accounting Courses*, 511.58 - *Definitions of Related Business Subjects and Ethics Courses*, 511.59 - *Definition of 150 Semester Hours*, 511.60 - *Qualified Accounting Courses Prior to January 1, 2024*, 511.161 - *Qualifications for Issuance of a Certificate*, and 511.164 - *Definition of 150 Semester Hours to Qualify for Issuance of a Certificate* in the *Texas Register* for public comment as proposed. Ms. Merket seconded the motion and it passed unanimously.

Mr. Neuhoff moved that the Board adopt the rules as proposed or revised as an emergency rulemaking as provided for in *Section 2001.034 of the Administrative Procedure Act*. **(ATTACHMENT 3)**

- C. Ms. Merket moved that the Board authorize the executive director to publish the proposed amendments to Board Rules 511.22 – *Initial Filing of the Application of Intent* and 521.12 - *Filing Fee* in the *Texas Register* for public comment. Ms. Crawford seconded the motion and it passed unanimously.

Ms. Espinoza-Riley moved that the Board adopt the rules as proposed or amended as an emergency rulemaking as provided for in *Section 2001.034 of the Administrative Procedure Act*. Ms. Crawford seconded the motion and it passed unanimously. **(ATTACHMENT 4)**

- D. Ms. Crawford moved to authorize the executive director to publish the amendments, as revised to Board Rules 511.80 - *Granting of Credit* and 511.83 - *Granting of Credit by Transfer of Credit*, in the *Texas Register* for public comment. Mr. Neuhoff seconded the motion and it passed unanimously. **(ATTACHMENT 5)**

- E. Ms. Crawford moved to authorize the executive director to publish the amendments to Board Rules 511.73 - *Notice to Applicant to Schedule Taking a CPA Exam Section* and 521.14 - *Eligibility Fee*, as revised, in the *Texas Register* for public comment. Ms. Merket seconded the motion and it passed unanimously. **(ATTACHMENT 6)**

- F. Mr. Koch reported that the next committee meeting is scheduled for September 13, 2023 at 1:30 p.m.

- VIII. Ms. Foshee, Qualifications Committee Chair, reported on the June 30, 2023 (video conference and in-person) Qualifications Committee meeting.

Members Present

Renee Foshee, Esq, CPA
Chair (in-person)
Caroline Hartmann, CPA
Marshall Pitman, Ph.D., CPA
Debra D. Seefeld, CPA
ex officio
Sheila M. Vallés-Pankratz
Veronda Willis, CPA

Members Absent

Kevin Koch, CPA
Jeannette P. Smith, CPA
Kathy Zolton, CPA

Others Present

Kenneth Besserman, Esq.
Tracy Miller
Renee Olvera
Dr. Greg Sommers, CPA
Larry Stephens

Staff Present

Paulette Beiter, Esq.
Ann Hallam, PMP
Telisa Harwell
J. Randel Hill, Esq.
Donna Hiller
Kyle McGaw
Lori Shaw
William Treacy

- A. Ms. Foshee reported that the committee considered and proposed amendments to Board Rules 511.80 (*Granting of Credit*) and 511.83 (*Granting of Credit by Transfer of Credit*) and referred its amendments to the Rules Committee for its consideration.

- B. Ms. Foshee reported that the committee considered and proposed amendments to Board *Rules 511.73 (Notice to Applicant to Schedule Taking a CPA Exam Section)* and *521.14 (Eligibility Fee)* and referred its amendments to the Rules Committee for its consideration.
 - C. Ms. Foshee reported that the committee considered and proposed amendments to Board *Rule 511.164 (Definition of 150 Semester Hours to Qualify for Issuance of a Certificate)* and referred its amendments to the Rules Committee for its consideration.
 - D. Ms. Foshee reported that the committee was advised of the steps that were underway to prepare for the implementation of the education requirements effective on September 1, 2023. It was recommended that a second email be sent to the individuals who submitted an Application of Intent and notify them of the pending changes and how to take advantage of the new education requirements.
 - E. Ms. Foshee reported that the committee considered the material presented as it relates to the AICPA Pipeline Acceleration Plan and took no action.
 - F. Ms. Foshee reported that the committee discussed the expansion of the scholarship program and its availability to undergraduate accounting students who have completed at least 15 semester hours of upper level accounting and are attending a participating Texas college or university proposed that \$1,250,000.00 be allocated to fund the Accounting Scholarship Program for FY 2023-24. It further proposed that participating Texas colleges and universities be apprised that a minimum semester scholarship of \$1,500 is recommended by the Board.
 - G. Ms. Foshee reported that information received from NASBA did not require action.
- IX. Ms. Smith, Behavioral Enforcement Committee Chair, reported on the following meetings:

October 25, 2022 (Video conference and in-person)

Members Present

Charles B. Allison, CPA
Patrick Durio, CPA
Jill A. Holup
Kevin J. Koch, CPA
Phillip D. Johnson, CPA
Debra S. Sharp
Jeannette P. Smith, CPA

Members Absent

Susan I. Adams, CPA
Patricia C. Culver, CPA
James D. Ingram IV, CPA

Staff Present

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

A. Dismissals – Voluntary Compliance

- Ms. Espinoza-Riley moved to dismiss **Investigation Nos. 22-08-12L¹** and **22-10-06L¹** due to voluntary compliance with the *Act* and the *Rules*. Ms. Foshee seconded the motion and it passed. The BEC committee members did not participate in the vote.

B. Other – The committee considered other matters during this meeting; however, these matters did not require Board action at this time.

April 26, 2023 (Video conference and in-person)

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
Kevin J. Koch, CPA
Phillip D. Johnson, CPA
Debra S. Sharp
Jeannette P. Smith, CPA

Staff Present

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

A. Dismissals – Voluntary Compliance

- Ms. Crawford moved to dismiss **Investigation Nos. 22-12-01L²** and **22-12-02L²** due to voluntary compliance with the *Act* and the *Rules*. Ms. Foshee seconded the motion and it passed. The BEC committee members did not participate in the vote.

B. Other – The committee considered other matters during this meeting; however, these matters did not require Board action at this time.

June 3, 2023 (Video conference and in-person)

Members Present

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

Kevin J. Koch, CPA
Phillip D. Johnson, CPA
Debra S. Sharp
Jeannette P. Smith, CPA

Staff Present

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

A. Dismissals – Insufficient evidence

Ms. Crawford moved to dismiss the following investigations due to insufficient evidence of a violation of the *Act* and the *Rules*. Mr. Neuhoff seconded the motion and it passed. The BEC committee members did not participate in the vote

1. Investigation Nos. 23-04-05L² and 23-04-06L²
2. Investigation Nos. 22-12-08L² and 22-12-09L²
3. Investigation Nos. 23-04-10L² and 23-04-11L²
4. Investigation Nos. 23-03-05L² and 23-03-06L²
5. Investigation Nos. 23-04-08L² and 23-04-09L²
6. Investigation Nos. 23-05-04L² and 23-05-05L²

B. Other – The committee considered other matters during this meeting; however, these matters did not require Board action at this time.

X. Ms. Seefeld, Technical Standards Review Committee *ex officio* Chair, reported on the following committee meeting:

June 15, 2023 – (Zoom)

Members Present

Jamie D. Grant
Douglas C. Koval, CPA
Debra Seefeld, CPA
ex officio, Chair (in-person)
Sheila M. Vallés-Pankratz
Juliet Williams, CPA
Susan Warren, CPA

Members Absent

Kimberly Crawford, CPA
Ray R. Garcia, CPA
Dilliana Stewart, CPA

Staff Present

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

- Other - The committee considered one matter during this meeting; however, this matter did not require Board action at this time. Ms. Warren recused herself from participating in this matter at the meeting.

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

A. **Agreed Consent Order:**

Behavioral Enforcement Committee

Ms. Crawford moved to approve the following ACOs as presented. Ms. Merket seconded the motion and it passed. The BEC Board members did not participate in the vote.

1. **Investigation No.:** 23-03-01L **Hometown:** Katy, TX
Respondent: Shashank Beri **Certificate No.:** 119722
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked until the term of his deferred adjudication is complete but no less than six months; however, the revocation was stayed and Respondent was placed on probation. In addition, Respondent shall attend and participate in the Accountants Confidential Assistance Network (ACAN) and pay \$739.68 in administrative costs within 30 days of the date of the Board Order. Respondent received deferred adjudication for the felony offense of solicitation.²

2. **Investigation No.:** 23-04-07L **Hometown:** Prosper, TX
Respondent: Jeffrey Scott Burns **Certificate No.:** 093508
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(10) 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was suspended; however, the suspension was stayed and Respondent was placed on probation for 10 years. In addition, Respondent shall attend and participate in ACAN and shall pay an administrative penalty of \$5,000 and \$272.09 in administrative costs within 30 days of the date of the Board Order. Respondent pleaded guilty to DWI 3rd, a felony offense, in March 2021 and was convicted of DWI 3rd, a felony, in January 2022.²

3. **Investigation No.:** 22-12-07L **Hometown:** Fort Worth, TX
Respondent: Mark Phillip Whatley **Certificate No.:** 074692
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(10) 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 years. In addition, Respondent shall attend and participate in ACAN and shall pay \$739.68 in administrative costs within 30 days of the date of the Board Order. Respondent was convicted of DWI 3rd, a felony offense, in December 2022.²

4. **Investigation Nos.:** 23-01-01L & 23-01-02L **Hometown:** Dallas, TX
Respondents: Scott Alson Woodward & **Certificate No.:** 076099
Woodward & Co. CPA, PLLC **Firm License No.:** C10057
Rule Violations: 501.90(7), 501.90(8)
Act Violations: 901.502(6), 901.502(9), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and Respondent Woodward's certificate was revoked; however, the revocation was stayed and Respondent Woodward was placed on probation for five years. In addition, Respondents shall pay \$622.38 in administrative costs within 30 days of the date of the Board Order. The Securities and Exchange Commission (SEC) found Respondent Woodward violated a rule regarding fraud in connection with the purchase or sale of any security when he purchased stock while in possession of material, non-public information. Respondent Woodward was denied the privilege of practicing before the SEC for five years and ordered to pay disgorgement of \$21,326.36 and civil penalties of \$21,326.36.²

5. **Investigation Nos.:** 23-02-05L & 23-02-06L **Hometown:** Stephenville, TX
Respondents: Susan K. Wynne & **Certificate No.:** 060599
Wynne & Wynne, P.C. **Firm License No.:** C03172
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent must pay \$778.79 in administrative costs and reimburse Complainant \$515 within 30 days of the date of the Board Order. Respondent shall complete a continuing professional education (CPE) course in the area of practice management as part of the annual requirement. Respondents put the banking information of one client on another client's tax return resulting in a refund being deposited in the wrong account. Respondent failed to take responsibility for the error and assist the client in resolving the matter.²

Technical Standards Review Committee

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

- | | | | | |
|----|---------------------------|-------------------------------|--------------------------|--------------------|
| 1. | Investigation No.: | 23-04-13L | Hometown: | Houston, TX |
| | Respondent: | MaloneBailey, LLP | Firm License No.: | P05522 |
| | Rule Violation: | 501.90(7) | | |
| | Act Violations: | 901.502(6), 901.502(9) | | |
-

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$5,000 and administrative costs of \$784.97 to be paid within 30 days of the date of the Board Order. Respondent entered into an Agreed Consent Order with the Public Company Accountability and Oversight Board (PCAOB). Respondent allegedly failed to disclose certain reportable events to the PCAOB on PCAOB Form 3, *Special Report*, on a timely basis.³

- | | | | | |
|----|---------------------------|----------------------------------|-------------------------|------------------|
| 2. | Investigation No.: | 23-04-12L | Hometown: | Tulsa, OK |
| | Respondent: | Kenneth Wayne Williams II | Certificate No.: | 046144 |
| | Rule Violations: | 501.60, 501.61 | | |
| | Act Violations: | 901.502(6), 901.502(11) | | |
-

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$2,500 and administrative costs of \$969.49 to be paid within 30 days of the date of the Board Order. Respondent was also placed on limited scope prohibiting him from performing U.S. Department of Labor audits for companies headquartered in Texas without a pre-issuance review. Respondent issued audited financial statements for a 401(k) profit-sharing plan which failed to meet Generally Accepted Auditing Standards.³

B. Administrative Disciplinary Actions:

Mr. Koch moved to approve the following Administrative Disciplinary Actions as presented. Ms. Crawford seconded the motion and it passed unanimously. No recusals were necessary.

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 7)

Investigation Numbers

23-02-10001 – 23-02-10064
23-03-30186 – 23-03-30254

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 8)

Investigation Numbers

23-02-10065 – 23-02-10225
23-03-30255 – 23-03-30420

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 9)

Investigation Numbers

23-02-10226 – 23-02-10244

23-03-30421 – 23-03-30435

XII. Ms. Seefeld reviewed the meeting schedule for the year.

XIII. Ms. Seefeld adjourned the meeting at 12:02 p.m.

ATTEST:

Debra D. Seefeld, CPA, Presiding Officer

Jeannette P. Smith, CPA, Secretary

¹Ms. Holup and Mr. Koch recused themselves from participating in this matter.

²Ms. Adams, Ms. Holup, Mr. Koch, and Ms. Smith recused themselves from participating in this matter.

³Ms. Seefeld, Ms. Vallés-Pankratz and Susan Warren recused themselves from participating in this matter.