



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 145 | November 2020

NEWS & UPDATES

In Remembrance of Ronnie Rudd

Ronnie Rudd, CPA passed away on September 14, 2020 at the age of 78 years old. Rudd was a distinguished alumnus of Baylor University. He joined Arthur Andersen in 1964 and became a CPA in 1966. He was made partner in 1975 and managed offices



in San Antonio and Austin before his retirement in 2000. During 1983 through 1994 he was audit practice director for the Southwestern United States.

Mr. Rudd's service on the Board began in 1989. "I first met Ronnie when I interviewed for the position of executive director and he was on the interview panel," said Texas State Board of Public Accountancy Executive Director Bill Treacy. "He encouraged his colleagues to hire me, for which I'll always be grateful."

Rudd served as vice-chairman of the Board in 1991 and was the presiding officer of the Board from 1992 until 1995. He was the first presiding officer to be designated by a governor. Governor Ann

Richards designated him as presiding officer in accordance with a new provision in the *Public Accountancy Act* (the *Act*). Previously, the presiding officer was elected by the Board membership.

During his tenure, the *Act* went under legislative Sunset Review, and Rudd led the efforts to modernize the *Act* in many ways that continue to this day. Mr. Rudd served as a member of the American Institute of Certified Public Accountants Council for six terms and was the National Association of State Boards of Accountancy (NASBA) chair from 1995 until 1996. While at NASBA, he was instrumental in developing the Uniform Accountancy Act to streamline regulation among the states. He pioneered the idea of a computer-based CPA Exam and other initiatives, such as international and interstate reciprocity, and the 150-hour educational requirement.

Rudd received numerous honors from all levels of the profession, including the highest award bestowed by NASBA, the William H. Van Rensselaer Public Award for Meritorious Service. "Mr. Rudd hasn't served on the Board since 1995, but his influence on the Board has been monumental and still persists today," Treacy said. "I feel honored to have had the opportunity to work with him." ■

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The Texas State Board of Public Accountancy publishes the *Board Report* four times a year for its licensees.

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of October 21, 2020)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
009036	AGA Dallas Chapter	10/01/2022 - 09/30/2023	A
010437	Austin Area Chapter - Institute of Management Accountants	10/01/2022 - 09/30/2023	E
001043	Bland Garvey, PC	10/01/2022 - 09/30/2023	A
000225	Collier, Johnson & Woods, PC	11/01/2022 - 10/31/2023	A
004235	Communication Counsel of America, Inc.	10/01/2022 - 09/30/2023	E
009859	Community Foundation of Southern New Mexico	10/01/2022 - 09/30/2023	A
010441	CR3 Partners, LLC	10/01/2022 - 09/30/2023	A
004789	East Texas Estate Planning Council	09/01/2022 - 08/31/2023	A
010301	El Paso Area Chapter of the ACFE	10/01/2022 - 09/30/2023	A
009443	Foundation Communities	10/01/2022 - 09/30/2023	E
010504	Gus Bates Insurance & Investments	09/01/2022 - 08/31/2023	E
002510	Laporte, APAC	10/01/2022 - 09/30/2023	E
005848	Marathon Oil Company	10/01/2022 - 09/30/2023	A
010505	Marie V Kelly, PC	09/01/2022 - 08/31/2023	E
010434	MWH Group, PC	09/01/2022 - 08/31/2023	A
001051	Oliver, Rainey & Wojtek, LLP	10/01/2022 - 09/30/2023	A
010422	Prairie View A&M University Office of CE	08/01/2022 - 07/31/2023	A
002582	San Antonio Estate Planners Council	11/01/2022 - 10/31/2023	A
010432	South Plains Trust and Estate Council	09/01/2022 - 08/31/2023	A
009523	TASSCUBO	09/01/2022 - 08/31/2023	A
005850	Texas Association of County Auditors	10/01/2022 - 09/30/2023	A
010358	Texas Health Care Association-Education Foundation	09/01/2022 - 08/31/2023	A
008353	The Friedkin Companies, Inc.	09/01/2022 - 08/31/2023	A
009042	The Rand Group, LLC	10/01/2022 - 09/30/2023	A
010285	TXCPA Texarkana	09/01/2022 - 08/31/2023	A
009018	USAA Real Estate Company	09/01/2022 - 08/31/2023	A
003702	Vinson & Elkins LLP	10/01/2022 - 09/30/2023	E
010494	Winston & Strawn, LLP	08/01/2022 - 07/31/2023	A
010429	Your Part-Time Controller, LLC	09/01/2022 - 08/31/2023	A

• Check the Board website at www.tsbpa.texas.gov for qualified CPE sponsors before enrolling in a CPE course.

**TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY**

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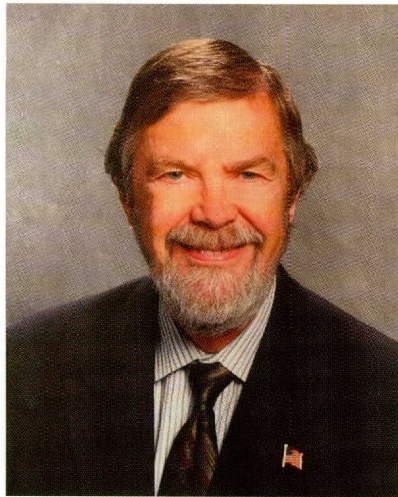
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In Memory of Dr. Ed Summers

Edward Lee Summers, Ph.D., CPA passed away at the age of 83 on September 13, 2020. Dr. Summers received a B.A. and B.S. from Rice University in Chemical Engineering and his M.B.A. and Ph.D. from the University of Texas at Austin. Dr. Summers was a Professor of Accounting, Emeritus member of the University of Texas at Austin and also a professor at Rice University where he



taught accounting and other subjects. At UT Austin he served as Accounting Department chair for five years, and two years as chair of the Accounting Graduate Studies Committee before retiring in 2004.

Dr. Summers served as 1995-1996 President of the Texas Society of CPAs. Governor Bush appointed him to the Texas State Board of Public Accountancy (TSBPA) where he served from 1997 until 2005. He maintained his Texas CPA license for more than 55 years and was honored as a 50-year licensee at the December 2015 TSBPA recognition ceremony. During the ceremony he gave a keynote address in which he said "I am very glad I chose to be a CPA. No, I did not choose CPA status at age five. But later in life, I had real opportunities to be other things: an engineer, a Fortran programmer, a writer, an economist. I chose accounting. As a CPA, I chose teaching — first at Rice University, then at UT Austin," Summers said. "How did being a CPA help a faculty member?

I had access to the best minds and ideas in an active, growing, ethical, and responsible profession! The CPA profession! I benefited immeasurably from unique access to the likes of Robert Trueblood, Herb Miller, Bill Cooper, Harry Hopson, and many more. With help like that, teaching career advancement came easily. At every part of my career, the CPA profession was there for me," Summers said.

"The passing of Dr. Summers is a great loss to the accounting academic community and also to the profession," said TSBPA Executive Director Bill Treacy. ■

We've Moved!

Over the past few months, the Texas State Board of Public Accountancy (TSBPA) staff has been busy packing up and relocating our office to its new location at **505 E. Huntland Drive, Suite 380** in Austin, Texas 78752. About a year ago, the Texas Facilities Commission (TFC) notified our agency that we would need to relocate our office. Since we are a self-directed, semi-independent agency, the TFC specified that we needed to find our own building to lease.

The rising cost of commercial lease space in Austin made finding an affordable office space a challenging task. Unfortunately, it was too cost prohibitive for us to continue to lease office space in downtown Austin. However, we are able to reduce lease costs by sharing some office space with the Texas Board of Architectural Examiners at the new location in North Central Austin.

Although our mailing address has changed all of our phone and fax numbers remain the same. Visit our website for a complete listing of **contact information for the Board**. "I am excited about the opportunity to have new office space and to continue to deliver exceptional service to our licensees, candidates, and the public," said TSBPA Executive Director Bill Treacy. ■

Fingerprint-Based Background Check Updates

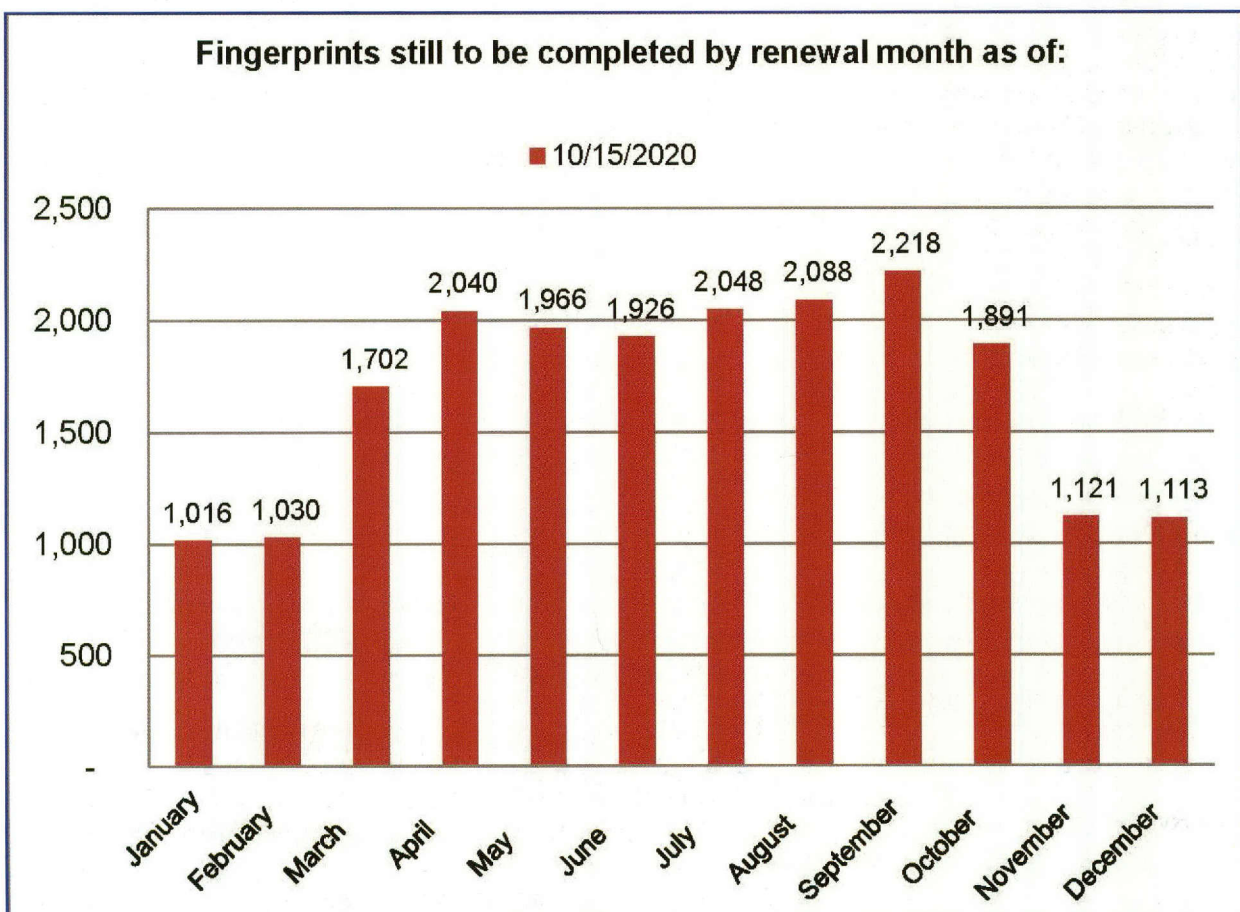
The Board began phasing in fingerprint-based background checks for all Texas CPAs on October 15, 2019. This measure was in response to the enactment of House Bill 1520, which standardized the Board's fingerprinting process. In the ensuing 12 months, almost 34,000 licensees and non-CPA firm owners have successfully completed this new requirement. However, the onset of the COVID-19 pandemic has caused no small amount of disruption for many in completing this requirement. Heightened safety guidelines and precautionary safeguards prevented many from venturing out in public spaces. In addition, IndentoGo, the sole source vendor contracted by the Texas Department of Public Safety to carry out the fingerprinting process, saw permanent closure of some facilities and reduced availability of appointments at many others. While Texas licensees have made good progress, there still remain more than 20,000 CPAs to be fingerprinted. The chart below shows the number of Texas CPAs by renewal month that still need to be fingerprinted. The Board is compelled by law to complete this requirement for all Texas CPAs by August 31, 2021. The clock is ticking!

As a reminder, the new requirement applies to all licensees and non-CPA firm owners. There is no exception for Texas CPAs living outside the state or currently claiming an exemption from the CPE requirements. Licensees who hold the retired or disability status with the Board do not need to get fingerprinted, unless they seek reinstatement. Licensees who were fingerprinted electronically for the Texas CPA license after **September 1, 2014** may not need to get fingerprinted again.

If you log in to Online Services at www.tsbpa.texas.gov and the banner on your individual account reads "Your legislatively mandated CPA License Fingerprint Status is: **Need to be fingerprinted**," you still need to complete the process. To schedule your appointment, simply visit <https://uenroll.identogo.com/workflows/11J9GV> and follow the instructions.

Board staff can help answer your logistical fingerprinting questions; however, they cannot change the law. Email licensing@tsbpa.texas.gov if you have questions or need assistance. You can also contact IdentoGo directly at 855-845-7434 (you will need the agency identifier: 11J9GV to identify your agency to the IdentoGo representative). If you have already been fingerprinted once and you still see the "**Need to be fingerprinted**" status, please contact IdentoGo directly for assistance.

Please read the [Frequently Asked Questions](#) on the Board's website for more fingerprinting information and updates. ■



New Congressman Conaway Archive, Exhibit, and Endowment

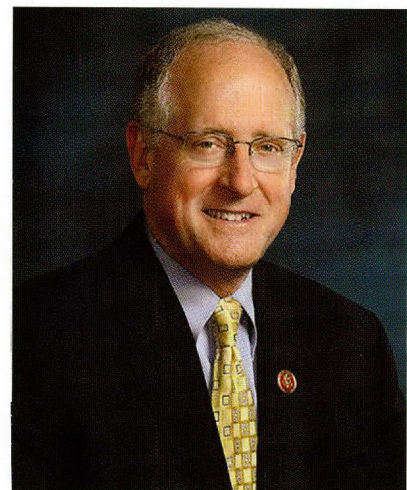


(L-R) Angelo State University President Ronnie Hawkins Jr., Maria Hawkins, Jim Hughes, Suzanne Conaway, Congressman Mike Conaway, Joanne Powell, and Stanley Mayfield. Photo provided by Angelo State University.

A new U.S. Congressman Mike Conaway archive and exhibit will be featured in the soon to be completed Angelo State University (ASU) Mayer Museum. The exhibit will showcase Conaway's career, primarily as U.S. Representative for the 11th District of Texas from 2005 through 2021. ASU reports that the exhibit will feature interactive touchscreens, documents, memorabilia, and themed displays focusing on Conaway's committee work, chairmanships, early life, and guiding principles.

Congressman Conaway represents 29 counties in the 11th Congressional District of Texas. He has served in the U.S. House of Representatives since 2005 and will be stepping down following his current eighth term in office. Conaway and his wife, Suzanne live in Midland and have four children and seven grandchildren. He grew up in Odessa and has a background as a certified public accountant. He was appointed as a member of the Texas State Board of Public Accountancy (TSBPA) by Governor George W. Bush in 1995 and served as presiding officer of the Board from 1997 until 2003. He was also a member of the TSBPA and Texas Society of CPAs task force on the Uniform Accountancy Act. In September 2000, he testified on behalf of the TSBPA at the Securities and Exchange Commission's (SEC) hearing regarding the proposed changes to the SEC's Independence Rules. Conaway also served as chairman of the National Association of State Boards of Accountancy (NASBA) after serving two terms as the NASBA Southwest regional director.

In 2019, Conaway was named an Honorary Alumnus by ASU. He recently gifted \$250,000 to establish the K. Michael Conaway Fellowship Endowment, which will be used for construction and furnishing of the exhibit. The endowment will also fund a fellowship program in Washington, D.C. that will include the K. Michael Conaway Fellowship in Agriculture and the K. Michael Conaway Fellowship in National Security. The fellowships will be open to ASU graduate students based on merit, and will place them in organizations of importance and influence in Washington, D.C., with the endowment also covering their housing and per diem expenses. The Conaway Fellowship Endowment may also be used for the ongoing operation of the Conaway Exhibit and to obtain speakers at various ASU Mayer Museum events that highlight the Conaway Exhibit. For more information about the exhibit, contact Jamie Akin, ASU vice president for development and alumni relations, at 325-942-2116 or jamie.akin@angelo.edu. ■



Congressman and former Presiding Officer of the TSBPA Mike Conaway.

Photo provided by Angelo State University.

Ratified at the September 17, 2020 Board Meeting

AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 20-02-02L**
Respondent: Steven Alan Aman
Hometown: Allen, TX
Certificate No.: 039727
Rule Violations: 501.90(2),
501.90(10)
Act Violations: 901.502(6),
901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked and Respondent was ordered to pay \$407.17 in administrative costs within 30 days of the Board Order. Respondent embezzled over \$100,000 from his employer over several years and repaid over \$86,000.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation Nos.: 20-02-03L and 20-02-04L**
Respondents: Carlos Lopez and LBB & Associates, Ltd., LLP
Hometown: Houston, TX
Certificate No.: 046590
Firm License No.: P05343
Rule Violation: 501.90(7)
Act Violations: 901.159,
901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were placed on limited scope prohibiting them from performing audits for companies registered with the Securities and Exchange Commission (SEC). Respondents were ordered to pay \$304.81 in administrative costs within 30 days of the Board Order.

Respondents were the subject of an SEC Order in File No. 3-18967, styled *In the Matter of LBB & Associates, Ltd, LLP and Carlos Lopez, Respondents*, dated February 6, 2020. The SEC Order denies the Respondents the privilege of appearing before the SEC as accountants. The order allowed the Respondents to petition for reinstatement before the SEC after a period of two (2) years from the date of the SEC Order, under certain conditions.

2. **Investigation No.: 20-01-02L**
Respondent: Ricky Douglas Mullins
Hometown: Woolwich, ME
Certificate No.: 065626
Rule Violation: 501.90(7)
Act Violations: 901.502(6),
901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was suspended for a period of five years from the date of the Board Order and ordered to pay administrative costs of \$304.81 within 30 days of the Board order.

Respondent was the subject of an SEC Order in File No. 3-19644 styled in *Securities and Exchange Commission v. Rick D. Mullins*, issued on January 10, 2020. The SEC Order suspended the right of the Respondent to practice before the SEC as an accountant.

3. **Investigation No.: 20-01-16L**
Respondent: RSM US, LLP
Hometown: Dallas, TX
Firm License No.: P05638
Rule Violation: 501.90(7)
Act Violations: 901.502(6),
901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was Reprimanded and ordered to pay an administrative penalty of \$45,000 and administrative costs of \$220.64 within 30 days of the Board order.

Respondent was the subject of an SEC Order in File No. 3-19370 styled *In the Matter of: RSM US, LLP (f/k/a McGladrey LLP)*, issued on August 27, 2019. The SEC Order censured the Respondent and assessed a civil penalty of \$950,000. The SEC found that Respondent failed to properly monitor quality controls to ensure the independence of its audit reports.

4. **Investigation Nos.: 16-07-02L & 16-07-03L**
Respondents: Anthony Oluyinka Adeagbo Tegbe & Anthony O. Tegbe, CPA
Hometown: Pflugerville, TX
Certificate No.: 037666
Firm License No.: T03131

Respondents petitioned to lift the limitation of scope on Respondents' certificate and licenses as a CPA and CPA firm. Respondents entered into

an ACO with the Board whereby Respondents' limitation of scope was modified to allow them to perform audits, compilations and reviews with a pre-issuance review by a pre-issuance reviewer approved by the chair of the TSR Committee.

Respondents' certificate and licenses had been previously revoked on October 26, 2016 for violating the terms of a previous ACO in the above referenced investigations. Respondents issued audited financial statements without obtaining a pre-issuance review as required by the previous ACO. On January 24, 2019, Respondents' certificate and licenses were reinstated by Board Order with a limitation of scope prohibiting them from performing audits, compilations, and reviews.

5. **Investigation No.: 20-03-18L**
Respondent: Whitley Penn, LLP
Hometown: Fort Worth, TX
Firm License No.: P05377
Rule Violation: 501.90(7)
Act Violations: 901.502(6),
901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was ordered to pay an administrative penalty of \$100,000 and to pay jointly and severally administrative costs of \$429.24 within 30 days of the Board order.

Respondent was the subject of a PCAOB Order in PCAOB Release No. 105-2020-002, *In the Matter of Whitley Penn, LLP, Susan Lunn Powell, Jeffrey Shannon Lawlis And John Griffin Babb, CPAs, Respondents*, issued on March 24, 2020. The PCAOB found that Respondent's quality control system failed to provide reasonable assurance that the Respondent and its personnel performed audit work in accordance with professional standards or engaged in appropriate consultations with persons outside the Respondent's engagement team when necessary in an audit of a publicly traded company subject to the jurisdiction of the PCAOB.

6. Investigation No.: 20-03-19L

Respondent: Susan Lunn Powell

Hometown: Dallas, TX

Certificate No.: 078380

Rule Violation: 501.90(7)

**Act Violations: 901.502(6),
901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was ordered to pay an administrative penalty of \$15,000 and to pay jointly and severally administrative costs of \$429.24 within 30 days of the Board order. In addition, Respondent was placed on limited scope, prohibiting her from associating with a registered accounting firm with the PCAOB limiting Respondent's activities in connection with any audit as that term is defined in Section 110(1) of the Sarbanes-Oxley Act of 2002, as amended for a period of one year from the date of the PCAOB Order and requiring that the Respondent complete 40 hours of continuing professional education as required by the PCAOB Order.

Respondent was the subject of a PCAOB Order in PCAOB Release No. 105-2020-002, *In the Matter of Whitley Penn, LLP., Susan Lunn Powell, Jeffrey Shannon Lawlis And John Griffin Babb, CPAs, Respondents*, issued on March 24, 2020. The PCAOB found that Respondent failed to exercise due professional care, including professional skepticism, in connection with procedures she performed concerning loans made by a publicly-traded company to a key borrower and that Respondent failed to appropriately respond to evidence of possible undisclosed related party transactions.

7. Investigation No.: 20-03-20L

Respondent: Jeffrey Shannon Lawlis

Hometown: Dallas, TX

Certificate No.: 058485

Rule Violation: 501.90(7)

**Act Violations: 901.502(6),
901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was ordered to pay an administrative penalty of \$12,500 and to pay jointly and severally administrative costs of \$429.24 within 30 days of the Board

order. In addition, Respondent was placed on limited scope, prohibiting him from associating with a registered accounting firm with the PCAOB limiting Respondent's activities in connection with any audit as that term is defined in Section 110(1) of the Sarbanes-Oxley Act of 2002, as amended for a period of one year from the date of the PCAOB Order and requiring that the Respondent complete 20 hours of continuing professional education as required by the PCAOB Order.

Respondent was the subject of a PCAOB Order in PCAOB Release No. 105-2020-002, *In The Matter Of Whitley Penn, LLP., Susan Lunn Powell, Jeffrey Shannon Lawlis And John Griffin Babb, CPAs, Respondents*, issued on March 24, 2020. The PCAOB found that Respondent failed to exercise due professional care, including professional skepticism, in connection with procedures he performed concerning loans made by a publicly-traded company to a key borrower and that Respondent failed to appropriately respond to evidence of possible undisclosed related party transactions.

8. Investigation No.: 20-03-21L

Respondent: John Griffin Babb

Hometown: Fort Worth, TX

Certificate No.: 081948

Rule Violation: 501.90(7)

**Act Violations: 901.502(6),
901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was ordered to pay an administrative penalty of \$5,000 and to pay jointly and severally administrative costs of \$429.24 within 30 days of the Board order. In addition, Respondent was placed on limited scope, limiting Respondent's activities in connection with any audit as that term is defined in Section 110(1) of the Sarbanes-Oxley Act of 2002, as amended for a period of one year from the date of the PCAOB Order and requiring that the Respondent complete 10 hours of continuing professional education as required by the PCAOB Order.

Respondent was the subject of a PCAOB in PCAOB Release No. 105-2020-002, *In The Matter Of Whitley Penn, LLP., Susan Lunn Powell, Jeffrey Shannon Lawlis and John Griffin Babb, CPAs, Respondents*, issued on March 24, 2020. The PCAOB found that Respondent repeatedly failed to properly evaluate, with due professional care, the significant judgments that an auditor of Respondent's firm made concerning a loan to the key borrower of a publicly traded company.

9. Investigation No.: 20-04-03L

Respondent: Christopher E. Velez

Hometown: Dallas, TX

Certificate No.: 111177

Rule Violation: 501.81

**Act Violations: 901.401,
901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$2,500 in administrative penalties and \$440.14 in administrative costs within 30 days of the Board Order.

Respondent offered to perform attest services through a firm that was not licensed with the Board.

10. Investigation Nos.: 20-07-01L & 20-03-17L

Respondents: James Kevin

Telchik and Stephens,

Stephens & Telchik, P.C.

Hometown: Lamesa, TX

Certificate No.: 061968

Firm License No.: C03558

Rule Violation: 501.60

Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$1,000 and administrative costs of \$479.01 due within 30 days of the Board Order.

Respondents failed to communicate with the predecessor audit firm on an audit for which they were engaged as required by AU 315.

Continuing Professional Education Actions

The respondents listed below were not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the *Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of Board *Rule 523.111 (Required CPE Reporting)* and *501.94 (Mandatory Continuing Professional Education)*, as well as *Section 901.411 (CPE)* of the *Act*.

Respondent / Location	Board Date
Virgilio Jesus Altamirano, Austin, TX	09/17/2020
Whitney Farrell Barton, Oxford, MS	09/17/2020
Kimberly Jo Bayley, Houston, TX	09/17/2020
Ellen Marie Brown, Wylie, TX	09/17/2020
Melissa Myer Butler, Austin, TX	09/17/2020
Leslie Garrett Coke, Bartonville, TX	09/17/2020
Christopher Thomas Dunn, Austin, TX	09/17/2020
Chaitan Paige Fahnstock, Dallas, TX	09/17/2020
Angela Johnson Frazier, Rowlett, TX	09/17/2020
Gregory Scott Glotfelty, Frisco, TX	09/17/2020
Jonathan Michael Gohn, Dallas, TX	09/17/2020
Mujeeb Syed Hafeez, Richmond, TX	09/17/2020
Frederick Scott Herzer, Dallas, TX	09/17/2020
Yu-Tung Christina Ho, Houston, TX	09/17/2020
William Clay Johnson, San Antonio, TX	09/17/2020
Victoria Kay Kay, Bryan, TX	09/17/2020
Shixuan Liu, Houston, TX	09/17/2020
Mark E. Deh Lu, Irving, TX	09/17/2020
Denise M. Martinez, Dallas, TX	09/17/2020
Beverly Meier, Sugar Land, TX	09/17/2020
Melissa Elaine Montgomery, Houston, TX	09/17/2020
Andrew Moore, Fredericksburg, TX	09/17/2020
Esteban Adrian Nava, San Antonio, TX	09/17/2020
Mark Elias Ng, Katy, TX	09/17/2020
Khanhtrang Thi Nguyen, Richardson, TX	09/17/2020
Toan Thanh Nguyen, Spring, TX	09/17/2020
Christopher John Opincar, Magnolia, TX	09/17/2020
Coralie Sparhawk Pledger, Austin, TX	09/17/2020
Anna Conti Ranadive, Arlington, TX	09/17/2020
Marshall Morris Romine, Farmers Branch, TX	09/17/2020
David William Runyon, Spring, TX	09/17/2020
Elizabeth Naar Schroeder, Benton, LA	09/17/2020
Billy Allen Short, Dallas, TX	09/17/2020
Carolyn Lee Singer, Fort Worth, TX	09/17/2020

Respondent / Location	Board Date
Faisal Sundrani, Irving, TX	09/17/2020
Daniel Scott Totah, Austin, TX	09/17/2020
Ying Tse, Plano, TX	09/17/2020
Veronica Linda Watkins, Benbrook, TX	09/17/2020
Paula Carol Whatley, Providence Village, TX	09/17/2020
Stephen Craig Wilson, Heath, TX	09/17/2020
Valerie Wolbrueck, Allen, TX	09/17/2020
Megan Janelle Wright, Lewisville, TX	09/17/2020
Adam Blake Young, San Antonio, TX	09/17/2020

Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the *Act*.

Respondent / Location	Board Date
Babafemi Oluyemi Ajayi, Calgary, Canada	09/17/2020
Nicholas Ruzicka Alexander, Austin, TX	09/17/2020
David Duane Anderson, Duncanville, TX	09/17/2020
Richard Michael Appleby, Houston, TX	09/17/2020
James Hubert Bandy, Granbury, TX	09/17/2020
Susan Irene Smith Banks, Houston, TX	09/17/2020
Alexander Michael Barre, Houston, TX	09/17/2020
Lisa R. Bauman, Houston, TX	09/17/2020
Jan A. Beltrone, Argyle, TX	09/17/2020
Robin Marion Benton, Fulton, TX	09/17/2020
Joseph John Bernardi, Baton Rouge, LA	09/17/2020
James Wilburn Bland, Tyler, TX	09/17/2020
Carrie Jane Bond, San Antonio, TX	09/17/2020
Nancy Lynn Booth, Fulshear, TX	09/17/2020
John Patrick Boylan, Houston, TX	09/17/2020
Mary Nell Brastrom, Houston, TX	09/17/2020
Bingxin Cai, Plano, TX	09/17/2020
Edwin Marshall Cathey, Ashville, NC	09/17/2020
John Allan Chesser, Bethesda, MD	09/17/2020
Leonard Garfield Cloud, Chappell Hill, TX	09/17/2020
Robert Craig Crocker, Cypress, TX	09/17/2020
Danny Spencer Crow, San Antonio, TX	09/17/2020
Lloyd Franklin Curley, El Paso, TX	09/17/2020

Respondent / Location	Board Date	Respondent / Location	Board Date
Robert West Decker Jr., Fort Worth, TX	09/17/2020	Richard A. Schneider Jr., Humble, TX	09/17/2020
Linda Beth Roby Denton, Dallas, TX	09/17/2020	Terry Douglas Shaw, Orlando, FL	09/17/2020
Michael Paul Derusso, Houston, TX	09/17/2020	Shana Cherie Sievers, Rogers, AR	09/17/2020
Peter Allen Dysert, Boerne, TX	09/17/2020	Albert Olan Smith, Hughes Springs, TX	09/17/2020
Maria Alicia Canales Garcia, Magnolia, TX	09/17/2020	Lynn Ann Watkins Smothers, Coldspring, TX	09/17/2020
Jerry Craig Gatch, Orange, TX	09/17/2020	Jarred Anthony Sneed, Fayetteville, AR	09/17/2020
Elizabeth Maria Ginori, Boynton Beach, FL	09/17/2020	Arthur Reed Snyder, Plano, TX	09/17/2020
David Patrick Grabowski, Houston, TX	09/17/2020	Marcell M. Teehee, Spring, TX	09/17/2020
Christine Marie Green, Seattle, WA	09/17/2020	Joseph John Trentacosta, Orange, CT	09/17/2020
Riley Alynn Greer, Dallas, TX	09/17/2020	Patricia Anne Wainwright, Austin, TX	09/17/2020
John Eric Groves, Fulshear, TX	09/17/2020	Paulette Bradford Wall, Houston, TX	09/17/2020
Richard Andrew Hamilton, Houston, TX	09/17/2020	Stephen Herbert Webb, The Villages, FL	09/17/2020
Alexandra Paige Hatfield, Houston, TX	09/17/2020	Robert S. Wellington, Middletown, NY	09/17/2020
Joshua Mark Haxel, Timnath, CO	09/17/2020	Dennis Ray White, Colleyville, TX	09/17/2020
Christy Denice Head, Livermore, CA	09/17/2020	Clarence Donald Williams II, Austin, TX	09/17/2020
Richard Michael Hill, Little Elm, TX	09/17/2020	Walter G. Wood, Stephenville, TX	09/17/2020
Daniel Leon Hockenbrough, Grapevine, TX	09/17/2020	Ming-Chan Jean Su Yang, Coppell, TX	09/17/2020
Ronald Dee Jacobs, Coppell, TX	09/17/2020	Yingyue Yang, Dallas, TX	09/17/2020
John Edward Keil, San Antonio, TX	09/17/2020	Xiaowen Zhang, Sugar Land, TX	09/17/2020
Cynthia Bergstrom Kipp, Dallas, TX	09/17/2020		
John Mitchell Kopystynsky Jr., Tucson, AZ	09/17/2020		
Stephen Arthur Leblanc, Spring, TX	09/17/2020		
Roger Raymond Lee, Houston, TX	09/17/2020		
Gary Paul Little, Austin, TX	09/17/2020		
Benjamin David Malik, Yoakum, TX	09/17/2020		
John Moody Malloy, Memphis, TN	09/17/2020		
Josef Travis Martin, Dripping Springs, TX	09/17/2020		
Sarah Ann Dawson McCarver, Arlington, TX	09/17/2020		
Lauren Elise McManus, Arlington, TX	09/17/2020		
Timothy Carl Meinrath, The Woodlands, TX	09/17/2020		
Robert David Mitchell, Corsicana, TX	09/17/2020		
Robert Lavern Mitchell, Houston, TX	09/17/2020		
Justin Daniel Moers, Houston, TX	09/17/2020		
Harold Wayne Nichols, Lyons, KS	09/17/2020		
Kenneth David Nunley, Lake Mills, WI	09/17/2020		
Anne Mary O'Connell, Chicago, IL	09/17/2020		
Byron Ray Ostrom, Dallas, TX	09/17/2020		
Thomas Floyd Parish Jr., Dallas, TX	09/17/2020		
Blake Allen Peveto, Dallas, TX	09/17/2020		
Allen Edward Pye Jr., Tyler, TX	09/17/2020		
Irene Ramjeawan, Houston, TX	09/17/2020		
Russell Owen Raulston, Covington, LA	09/17/2020		
Nancy Rose Reynolds, Houston, TX	09/17/2020		
Shahram Bob Rezaee II, RMV, CA	09/17/2020		
Shipra Kaul Rybarczyk, Dublin, OH	09/17/2020		
Kayli Elise Sanders, Austin, TX	09/17/2020		

Failure to Renew Action

The respondent listed below failed to complete their license renewal notice in accordance with Board *Rule 515.3*. The certificate of the Respondent was revoked for failing to complete their license renewal application until such time as the Respondent comes into compliance with the *Rules* and the *Act*.

Respondent / Location	Board Date
Peggy Gale Roberts Waters, Houston, TX	09/17/2020

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In Memoriam

Name / Location

Ronnie Benton Abernathy, Yukon
Ralph Judson Adams, Tyler
Robert Edward Allen, Dallas
Anujani Sumeda Aluwihare, San Antonio
Paul Alan Antrim, Austin
Andrew Stephen Artz, Spring
John Edward Bailey, Pampa
Clyde Burton Bailey, San Antonio
Rondalyn Philpot Baker, Houston
Wesley Ferrell Bannister, Maypearl
Barbara Ann Batelli, Houston
Daniel Joseph Bates, Austin
George Coleman Beavers, San Antonio
Mark Eugene Bennett, Dallas
Robin Gay Bolander, Dallas
Jerry Wilbert Boriack, Katy
Leslie Eileen Fryar Branz, Coppell
Bruce Edward Breeding, Buda
Leroy Hector Brorson, Dallas
Carol Lynn Brotherton, El Dorado
Raymond Ivo Bruttomesso, Atlanta
Audis Alvie Butler, Fort Worth
Darlene Elizabeth Byrd, Wharton
Burnett Tom Carter, Dallas
May Ellynn Brown Wills Cates, Whitney
Noel Preston Caver, Atlanta
George Earl Claffey, Atlanta
Richard Lee Clardy, Abilene
Cynthia Kaye Claybrook, Carrollton
James Curtis Collier, Houston
William Crozier, Midland
James Giffen Crump, Houston
James William Cummings, Argyle
David Michael Denney, Guymon
Wendell Kyle Drennan, Houston
Robert Jack Dye, Denison
Gregory Mark Edens, El Paso
Robert Eugene Engberg, San Antonio
Richard Karl Evans, Longview
Wendy Lynn Ezell, Keller
Theodore Michael Feher, Houston

Name / Location

Robert Alan Fetterhoff, Rockwall
John Ignatius Finch, Houston
Louis Fioretti, Stigler
Patrick Dee Flaharty, Athens
Thomas James Flynn, North Richland Hills
John Arthur Freels, Lubbock
Mary Sue Bludworth Gately, Santa Fe
Jerry Leon Gearheard, Plano
Richard Dennis Gimbert, Atlanta
Roman Gomez, San Antonio
Robert Brent Grau, San Antonio
Ronald Stewart Gray, Mission Viejo
Sanford Lee Green, Fort Worth
F. Oneil Griffin, Kerrville
John Alexander Gulick III, Paradise Valley
Murray Duane Hambrick, Midland
Michael Lynn Harmon, New Boston
Joe Donald Hendrix, Woodway
Harry Mark Hermann, Dallas
Robert Ezell Hicks, Garland
Keith Hinze, Brenham
Arvle Floyd Hix, Round Rock
Tommie Gwen Miller Holmes, Amarillo
Carol Jean Huff, Houston
Milton Frank Jackson, Suwanee
Michael Grady Jackson, Houston
Freddie Charles Jaecks, Fort Worth
Gene Herbert Johnson, Cypress
Timothy Clarence Johnstone, McAllen
Travis Eugene Kendall, Castroville
Elizabeth Ann Kibbe, Plano
Cody Wade Kidwell, Austin
Leroy William Kitch, San Antonio
Allen Richard Klaus, San Antonio
Lad Frank Kollaja, Corpus Christi
Glenn Jackson Langford, League City
Michel Lapointe, Los Angeles
Romeo Francisco Laurel, Santa Fe
Fang-Mei Lee, Pleasanton
Curtis Norman Leggett, Dallas
Edward Lynell Lewis, Baytown

Licensees whose deaths occurred between September 1, 2019 and August 31, 2020

Name / Location

Theodore Duane Luce, Las Vegas
Marion Paul Maggio, Houston
Donald Joseph Malik, San Antonio
John Everett Mansfield, Bartlesville
Kathleen Ann Mathy, Sugar Land
Henry Allen Mattingly, El Paso
Leigh William McAuliffe, Spring
Christine Doll McCoy, Hondo
Jack Donald McGuff, Pearland
Doak Wesley Meador, North Richland Hills
Gerald A. Meloni, San Antonio
Sam Mayer Merwin, Houston
Linda Irene Berry Milbourn, Richardson
Margaret B. Miller, Pauls Valley
Donald Lee Moore, Chapel Hill
Charles Vincent Moore, Mineola
William J. Morgan, Hellertown
Gary Alan Morrison, Abilene
Glenn Loran Muir, Houston
Derek Kazuo Nakagawa, Buena Park
David Bryan Neidhart, Houston
Rudolph Joseph Netek, White Plains
John Albert Nye, Mesquite
John Clifford Otto, Bryan
James Clarence Paisley, Keller
Howard Wayne Pecot, Longview
Claude Commodore Perry, Garland
Gilbert Pineda, El Paso
Charles Bedford Ponder, Bryan
Mary Dilger Powell, Florence
Bradley Eugene Pratt, Houston
James Bruce Rasco, Burleson
Richmond Joel Reeves, Buckner
Jacob Peter Richards, Montgomery
Teresa Lynn Richards, Midlothian
Wayland Leihdon Richardson, Clyde
Vincent Joseph Richbourg, Tyler
William Eugene Rister, Fort Collins
James Michael Roach, Willis
Vernie George Runnion, Fort Worth
Richard Wayne Russell, League City

Name / Location

Terry Weldon Russell, Katy
Alton Carroll Rye, Bedford
James Eric Theodore Sandberg, Austin
Robert Dudley Sanders, Houston
Frank Russell Scheidler, League City
Larry Lloyd Schmidt, The Woodlands
William Martin Anthony Schuh, Shavano Park
Donald Wayne Scott, Ennis
Michael Gerard Shebay, Houston
Bert Simon, Houston
Gary Dan Skipper, Live Oak
Jim Allison Smith, Austin
Marlin Ray Smith, Athens
Thomas John Smith, Austin
James Leslie Spalding, Fort Worth
George Elmer Spears, Granbury
Kevin Dell Stanley, Rowlett
Shirley Eugene Stephens, Lamesa
Diane Mehl Sterling, Dallas
Mary Lou M. Stevens, Fort Worth
Mark Anthony Strunc, Dallas
Fred Charles Theobald, Beaumont
Richard Ludlow Thomas, Katy
John Wayne Thomas, St. Petersburg
Johnnie Bishop Tyler, Henderson
John Mark Vail, Austin
Jack Farley Vaughn, Farmers Branch
Paul Gilbert Veale, McAllen
Raymund Gilbert Villanueva, San Antonio
Gray Calvert Wakefield, Houston
Charles Richard Walker, Brentwood
Danny Duke Walters, Little Elm
Gottfried Ernst Weber, Pantego
Christopher Alan Weber, Missouri City
Michael James Welsh, Dallas
William Ralph Wilson, Westlake Village
Gerald Harmon Wise, Richardson
Beth W. Witherspoon, Humble
Paul Eugene Wood, Dallas
Lesley Franklin Wootan, Sweetwater
Samuel Augustus Young, Wimberley
John Arthur Zimmerman, Corpus Christi

Texas State Board of Public Accountancy

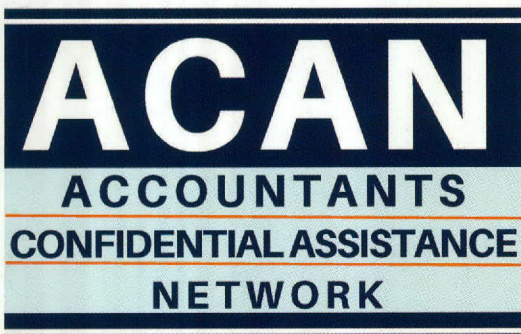
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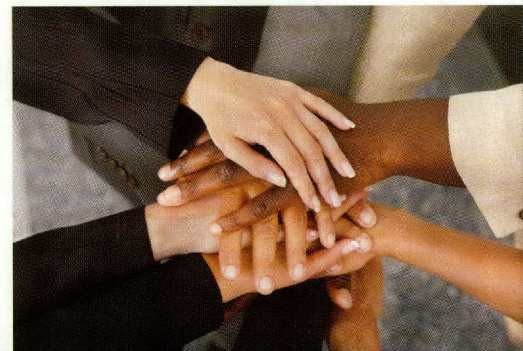


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