



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 140 | August 2019

NEWS & UPDATES

Fingerprint-Based Background Check Updates

The Texas Legislature enacted a **new law** requiring all **renewing licensees and non-CPA firm owners** to complete a state and national fingerprint-based background check, effective September 1, 2019. The Texas Legislature has previously mandated fingerprinting requirements for other licensed professionals such as doctors, nurses, architects, engineers, pharmacists, lawyers, and realtors. All eligible licensees, and non-CPA firm owners will be required to submit their fingerprint-based background check by their individual license renewal deadline (the last day of their birth month) or firm license renewal deadline.

Please note that the fingerprint process will not be required until your license renewal deadline. You will receive specific instructions for the fingerprint requirement in the Texas State Board of Public Accountancy (TSBPA) renewal notice sent out 45 days prior to your current expiration date. However, once the fingerprint process is available you can get fingerprinted prior to your renewal month, but you will need to visit the Board's website for specific instructions. After you complete your fingerprint scans, the results will be automatically uploaded to your account at the Board.

This will be a **one-time** requirement, so **once fingerprints are taken to comply with the legislative mandate and the Board has received the results, you will not need to submit fingerprints again for any future renewals.** Licensees who hold the **retired or disability status with the Board (see [Rule 515.8](#)) are exempt from fingerprinting.** However, retired or disability status licensees will **need to comply with the fingerprinting requirement if they reinstate their license to working status.** The Texas *Public Accountancy Act* already has fingerprinting requirements in place for each person who applies for the issuance of a CPA certificate, or who submits an application of intent to take the CPA Exam or a reciprocal application. If you submitted **electronic** fingerprints for the TSBPA **after September 1, 2014**, additional fingerprints may not be required.

Continued on page 3

IN THIS ISSUE

- 2**
CPE Sponsors

- 3**
Fingerprint-Based Background Check Frequently Asked Questions

- 6**
Swearing-In Ceremony

- 7**
Fifty-Year Licensees

- 8**
Enforcement Actions

- 11**
Licensing and Exam Fee Changes

- Online Services for Firms

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of July 8, 2019)

Sponsor #	Sponsor Name	Date of Next Review	Status
008973	Aon Risk Services Southwest, Inc.	07/01/2021 - 06/30/2022	A
010158	Association of Certified Fraud Examiners - Dallas Chapter	03/01/2021 - 02/28/2022	A
009491	Axia Partners	05/01/2021 - 04/30/2022	A
007260	Baker & McKenzie, LLP	03/01/2021 - 02/28/2022	A
010195	Bessemer Trust	07/01/2021 - 06/30/2022	E
010053	Bumgardner, Morrison & Company LLP	02/01/2021 - 01/31/2022	A
003369	Burchell, Denson & Morrison, PC	03/01/2021 - 02/28/2022	A
003283	Dallas - Ft Worth International Airport	01/01/2021 - 12/31/2021	A
009324	East Texas Communities Foundation, Inc.	06/01/2021 - 05/31/2022	A
010083	First Harbor	06/01/2021 - 05/31/2022	E
010196	Frost Bank - Corporate Banking	07/01/2021 - 06/30/2022	A
003618	Gilliam, Wharram & Co., PC	08/01/2021 - 07/31/2022	A
003459	GuideStone Financial Resources	05/01/2021 - 04/30/2022	A
009378	Ham Langston & Brezina, LLP	02/01/2021 - 01/31/2022	A
005541	Institute of Management Accountants -Houston Chapter	04/01/2021 - 03/31/2022	E
009679	Main Street Capital Corporation	02/01/2021 - 01/31/2022	A
009613	Meredith & Associates	07/01/2021 - 06/30/2022	A
008928	Nabors Corporate Services, Inc.	05/01/2021 - 04/30/2022	A
009504	National Instruments	07/01/2021 - 06/30/2022	E
010174	North Central Texas Council of Governments	04/01/2021 - 03/31/2022	A
008289	Oceaneering International, Inc.	03/01/2021 - 02/28/2022	A
009993	Platinum Wealth Solutions of Texas, LLC	04/01/2021 - 03/31/2022	E
008935	Robnett CPAs	05/01/2021 - 04/30/2022	A
008915	South Texas Chapter, ISSA	04/01/2021 - 03/31/2022	A
009833	Southwestern Energy	06/01/2021 - 05/31/2022	A
004619	Sutton Frost Cary, LLP	06/01/2021 - 05/31/2022	A
000567	Valero Services, Inc.	02/01/2021 - 01/31/2022	A
000391	Weaver and Tidwell, LLP	01/01/2021 - 12/31/2021	A
005719	Wolfepak Software Consultants, LLC	08/01/2021 - 07/31/2022	A

Registration Status: A = Currently active E = Currently expired

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

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Unfortunately fingerprints you may have submitted for any other reason, such as previous employment, a concealed handgun license, or another state-issued license, are not transferrable by law for a Texas CPA license. Other entities are not legally allowed to share fingerprint-based background check results with us. You will need to undergo another fingerprint-based background check for your license, regardless of whether you have undergone one recently for another governmental entity.

The fingerprinting process can be completed in a few short steps. The fee is currently \$38.25 (subject to change and there may be an additional cost for credit card payments not to exceed 2.1%) and will be collected by a third-party administrator. The TSBPA will not collect or receive any proceeds from fingerprinting fees.

Fingerprinting results will be sent directly to the TSBPA from both the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI). **You do not need to contact us to confirm we received your fingerprinting results.** The fingerprint records will be maintained by DPS and the FBI and cross-referenced in order to provide notice to the TSBPA. We will contact you if we still need your fingerprint-based background check, or if we have any questions or concerns about the results.



Frequently Asked Questions

I've already submitted fingerprints for a concealed handgun license (or another reason, such as for previous employment or another state license), do I have to get fingerprinted again?

Unfortunately, yes. DPS and FBI regulations prohibit sharing fingerprint information among different government agencies. Fingerprints are required for licensees and non-CPA firm owners, even if you have submitted prints for a concealed handgun license, a previous employer, a federal project, a military project, or for any other reason. FBI regulations do not offer any exceptions.

When does the new law start?

House Bill 1520 was signed into law, effective September 1, 2019. **However, please note that the fingerprint results will not be required until your license renewal deadline.** You will receive specific instructions for the fingerprint requirement in the TSBPA renewal notice sent out 45 days prior to your current expiration date. Once the fingerprint process is available you can get fingerprinted prior to your renewal month, but you will need to visit the Board's website for specific instructions. You will have until the last day of your birth month to submit your fingerprints for the TSBPA. Non-CPA firm owners will be required to submit their fingerprint-based background check by their firm license renewal deadline.

Do I have to get fingerprinted?

The new requirement applies to all licensees and non-CPA firm owners. Licensees who hold the retired or disability status with the Board (see [Rule 515.8](#)) do not need to get fingerprinted, unless and until they seek reinstatement. Also, licensees who were fingerprinted electronically for the Texas CPA license **after September 1, 2014** may not need to get fingerprinted again.

Where do I go to get fingerprinted?

You will receive specific fingerprinting instructions in your renewal notice sent out 45 days prior to your current expiration date. The collection and submission of fingerprints will be handled by a third-party vendor (**IdentoGO**) under contract with the DPS, not by the TSBPA or any TSBPA vendor. There are about 85 IdentoGO **locations across Texas**, and some **locations out-of-state**. The out-of-state and international fingerprinting process will not require travel to Texas to fulfill the requirement. If you are unable to be fingerprinted through IdentoGO, you may be fingerprinted at a law enforcement agency (police department/sheriff's office). However, keep in mind that if the DPS and/or the FBI are unable to read the fingerprints, they will require another set of fingerprints.

How long will it take the TSBPA to receive the results from my fingerprint-based background check?

It will take several days for your fingerprint information to be included in your account information at the Board. Allow for longer processing times if you are not getting fingerprinted by IdentoGO.

How much does the fingerprint-based background check cost?

The fee for the required fingerprint-based background check performed by IdentoGO is currently \$38.25 (subject to change and there may be an additional cost for credit card payments not to exceed 2.1%) to be paid directly to IdentoGO (the third-party provider for DPS) by the licensee at the time of submission. You will not pay the fee to the TSBPA. This is paid by the licensee and is separate from your license renewal fee.

Is the fingerprint fee to be paid every year?

No. The fingerprint fee and submission are one-time only.

Is the TSBPA making money off of this?

No, the fee will be paid directly to IdentoGO, the Texas Department of Public Safety's third-party vendor. The TSBPA will receive no part of the fee.

What is IdentoGO?

IdentoGO is a company contracted by DPS to provide fingerprinting services in Texas. They have **locations throughout the U.S.** and specialize in live-scan fingerprinting.

The TSBPA uses IdentoGO for fingerprinting services. Fingerprints done with IdentoGO can be submitted electronically for the TSBPA, which results in fewer rejected fingerprints and faster processing.

Do I have to get fingerprinted by IdentoGO?

Yes, IdentoGO is the company contracted by DPS to provide fingerprinting services in Texas. They have **locations throughout the U.S.** and specialize in live-scan fingerprinting. Fingerprints done with IdentoGO can be submitted electronically for the TSBPA, which results in fewer rejected fingerprints and faster processing. If you are unable to be fingerprinted through IdentoGO, you may be fingerprinted on ink cards at a law enforcement agency (police department/sheriff's office) and following the instructions for "Submit A Fingerprint Card by Mail" at <https://uenroll.identogo.com/workflows/11G3JY>. However, keep in mind that if DPS and/or the FBI are unable to read the fingerprints, they will require another set of fingerprints. Typically, this indicates the fingerprinting technician rolled the fingerprints incorrectly. Rejections of this type can often be avoided by using IdentoGO for fingerprinting services. We recommend that you use IdentoGO for this reason.

I've already had my fingerprint-based background check performed by IdentoGO for another type of license. Do I need to have it done again?

Yes. There is a specific code set up for the TSBPA which must be used for fingerprint submission. For security reasons, requesting agencies are prohibited by law from sharing this information with each other. If you had your fingerprints done for any other reason, you will need to have them redone using the TSBPA code.

I am retired/disabled. Do I need to have a fingerprint-based background check performed? Is there an exemption from the fee if I am retired/disabled?

Licensees who hold the retired or disability status with the Board (see [Rule 515.8](#)) and licensees who submitted **electronic** fingerprints for the TSBPA **after September 1, 2014** are the only exemptions from the fingerprint-based background check requirement. There are no other exemptions.

I live in another state and am licensed in Texas. Do I need to get fingerprinted?

Yes. All licensees and non-CPA firm owners will need to meet this requirement. IdentoGO is the company contracted by DPS to provide fingerprinting services in Texas. However, IdentoGO also has **locations throughout the U.S.** You will not be required to travel to Texas. It can be done easily in your state and locality. Fingerprints done with IdentoGO can be submitted electronically for the TSBPA, which results in fewer rejected fingerprints and faster processing. If you are unable to be fingerprinted through IdentoGO, you may be fingerprinted on ink cards at a law enforcement agency (police department/sheriff's office) and following the instructions

for "Submit A Fingerprint Card by Mail" at <https://uenroll.identogo.com/workflows/11G3JY>. However, keep in mind that if DPS and/or the FBI are unable to read the fingerprints, they will require another set of fingerprints. Typically, this indicates the fingerprinting technician rolled the fingerprints incorrectly. Rejections of this type can often be avoided by using IdentoGO for fingerprinting services. We recommend that you use IdentoGO for this reason.

If you hold retired or disability status with the Board (see [Rule 515.8](#)), or if you submitted **electronic** fingerprints for the TSBPA **after September 1, 2014** you are exempt.

I live in another country and am licensed in Texas. Do I need to get fingerprinted?

Yes. All licensees and non-CPA firm owners will need to meet this requirement. The Board will provide you with fingerprinting instructions and you will not be required to travel to Texas. If you hold retired or disability status with the Board (see [Rule 515.8](#)), or if you submitted **electronic** fingerprints for the TSBPA **after September 1, 2014** you are exempt.

I am a non-CPA firm owner. Do I need to get fingerprinted?

Yes. Non-CPA firm owners are also required to complete a fingerprint-based background check to complete the firm renewal process. You will receive instructions from the Board and it will be coordinated through your firm office renewal.

I just got my Texas CPA license within the last few years and I understand that a Texas Department of Public Safety background check was performed for my application of intent. Do I have to get a fingerprint-based background check performed again?

If you submitted **electronic** fingerprints for the TSBPA **after September 1, 2014**, no additional fingerprints are required. However, all licensees who submitted fingerprints prior to September 1, 2014 will need to be fingerprinted.

I am in the National Guard / I am in the military / I am in the military reserves / I am a veteran / I have a security clearance. Do I need to have the fingerprint-based background check performed?

Yes. All licensees and non-CPA firm owners will need to meet this requirement. If you hold retired or disability status with the Board (see [Rule 515.8](#)), or if you submitted **electronic** fingerprints for the TSBPA **after September 1, 2014** you are exempt.

Will I receive a copy of my fingerprint-based background check?

You can request a copy of your state and national fingerprint-based background check from IdentoGO. Please contact IdentoGO directly for more information on how to receive a copy of your records. Additional fees paid to IdentoGO may apply.

Will the TSBPA receive a copy of my fingerprints?

No. There's actually no physical or paper report received by the TSBPA. Our staff has access to the DPS system to review an electronic version of the existing records. We only download and maintain the date that the fingerprinting was performed. This is done for data security and privacy reasons. The TSBPA will never store, collect, or even see licensee fingerprints, as that information will be housed by DPS and the FBI.

Is this a nationwide background check?

Yes. The fingerprint-based background checks performed under this new law will be run against both the DPS (statewide) and FBI (national) databases. Any positive matches will be sent to the TSBPA for review.

I think something may come up on my fingerprint-based background check. Should I notify the Board before submitting my fingerprints?

No. There is no need to contact the Board prior to completing the fingerprinting process. We will contact you if we have any questions or concerns about your fingerprinting results. See [Rule 501.91 – Reportable Events](#) if you have any concerns.

What happens if the fingerprint-based background check shows a criminal incident? Will my license renewal be denied?

Any prior criminal incidents will be reviewed in accordance with Board [Rule 501.91](#). Any further clarification required of the licensee or action by the Board will be handled on a case-by-case basis.

What if I had a one-time DWI or some other misdemeanor offense many years ago?

The practice of the Board is to not open an investigation of a one-time DWI or misdemeanor offense that occurred several years ago. If the licensee completed their responsibilities to the justice system for that offense, the Board will not investigate, unless the licensee or applicant was required by Board rule to report the offense and failed to do so.

The general rule is that a licensee or certificate holder may be subject to disciplinary action upon final **conviction** of a felony or misdemeanor listed in Board [Rule 519.7](#) or having received deferred adjudication for a felony or a misdemeanor listed in Board [Rule 519.7](#). The Board will not take disciplinary action for deferred adjudication unless the period of supervision ended less than five years before the date the person applied for the license or license renewal, or the offense directly relates to the duties and responsibilities of a CPA. The public relies on the integrity of the licensee and conviction of a felony or repeated violations of misdemeanors evidence a lack of integrity necessary for the practice of public accountancy and may be investigated.

Why are CPAs being targeted?

CPAs were not "singled out" for this requirement. This process is already in place for many licensed professionals such as doctors, engineers, architects, nurses, lawyers, and pharmacists.

OK, what do I need to do specifically?

You will receive instructions in the renewal notice sent out 45 days prior to your current expiration date. **Please note that the fingerprint results will not be required until your renewal.** However, once the fingerprint process is available you can get fingerprinted prior to your renewal month, but you will need to visit the Board's website for specific instructions. Fingerprinting results will be sent directly to the TSBPA from both DPS and the FBI. **You do not need to contact us to confirm we received your fingerprinting results.** We will contact you if we still need your fingerprint-based background check or if we have any questions or concerns about the results.

How did this requirement come about? Whose idea was it?

The fingerprinting requirement is one that the Sunset Commission of Texas commonly recommends for occupational licensing agencies and their recommendation was written into the Texas *Public Accountancy Act*, [HB 1520](#) of the 86th Regular Session.

I am considering not renewing my license. Being fingerprinted is a lot of trouble and I am not sure I need it. What are the downsides to not renewing?

Should you choose not to renew your license and at some future date your circumstances change, in order to be reinstated you will be required to pay your current licensing fees, plus licensing back fees and late fees, which have been established by the Legislature at three times the normally required renewal fees. Many former licensees who have decided not to renew their license have been surprised to learn upon reinstatement application that the back fees are in the thousands of dollars, depending upon how long they were unlicensed. In addition, you are required to take as much as 120 hours of CPE before being reinstated.

Also understand that in order to represent yourself as a CPA in Texas, even when you are in industry or government practice, you must be licensed in this state as a CPA. Representing yourself as a former CPA while providing accounting services is not permitted under state law as it suggests you have an expertise in the field of accounting. The CPA credential carries with it recognition of hard work, expertise, and integrity. You should not allow it to lapse without considering all of the consequences.

I've never heard of IdentoGO and I may not be comfortable sending them sensitive information. What can you tell me about this company and their credentials?

IdentoGO is the third-party provider for DPS and all IdentoGO employees undergo the same fingerprint screening and security check protocols required of DPS employees. IdentoGO is bonded, and all IdentoGO fingerprinting sites and equipment meet DPS requirements for security and transmission encryption. Once data is transmitted from IdentoGO equipment, that data is transferred to the DPS and FBI, and IdentoGO can no longer access it. There have been no incidents of improper data dissemination through hacking or negligent employee conduct during their contract with DPS.

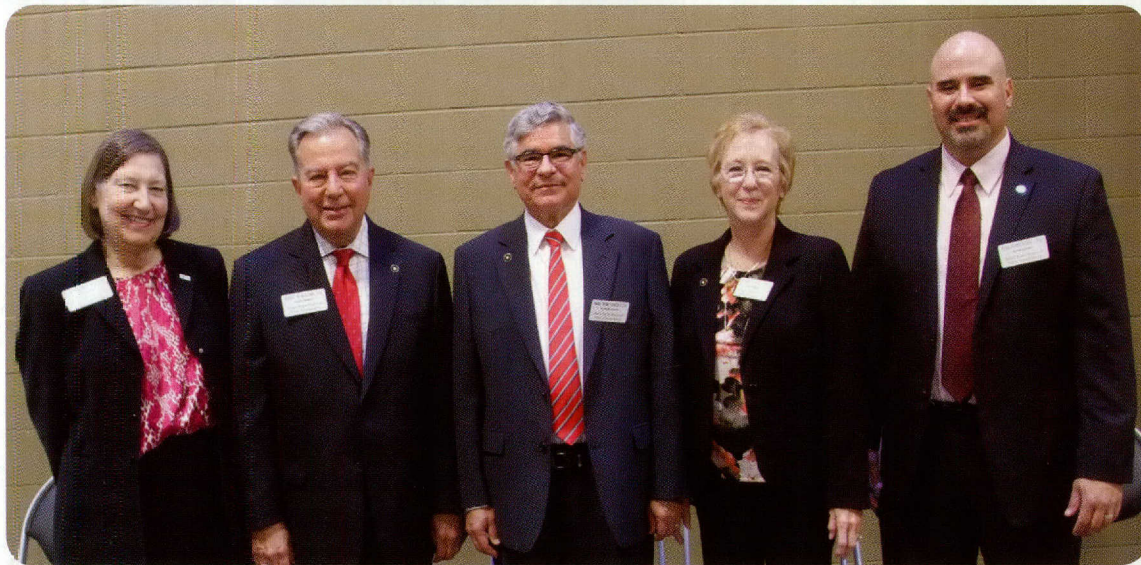
- Please contact the TSBPA [Licensing Division](#) if you have any additional questions.

Swearing-In Ceremony, May 25, 2019 – Austin, TX



Outstanding candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R, back row:** Travis Guzzardo, John Williamson, and Chandler Priest. **L-R, front row:** Jennifer Archer, Emily Kirchof, and José Padron.

Board members who welcomed the new CPAs to the profession were, **L-R:** Dr. Roselyn Morris, Robert M. McAdams, Manuel Cavazos IV, Donna Hugly, and Benjamin Peña.



Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R, back row:** Matt Malcolm, Sundeep Bablani, Jason Lucio, Larry Hale, Kara Hamann, and Tony Ross. **L-R, front row:** Nancy Foss, Lara Akinboye, Jessica Lopez, Olivia Riley, and Kate Rhoden.



Fifty-Year Licensees from the May Ceremony



Fifty-year honorees who attended the May 25 ceremony. **L-R, back row:** Bill Rosson, Anthony Wayne Norrell, Bruce Sieffert, Jim Marrow, David Phillips, Allan Maierson, Wayne Swift, Charles N. Roth, and Michael Felix Book.

L-R, front row: Larry Harrison, Dean Bond, Paul Leroy McCormack, Jerry Don Riggs, Wayne Odel Poldrack, Michael Conway, L.B. Showalter, and Newton Buckley.

FIFTY-YEAR LICENSEES

Roy W. Adams
 William Frank Alexander
 Robert Gilmer Anderson Jr.
 Bobby Houston Anglin
 James Neal Armstrong
 James C. Atwood
 James F. Bailey Jr.
 Dean Bond
 Michael Felix Book
 Wayne Brasington
 Carl David Bryan
 Richard Newton Buckley
 Charles O. Buckner
 Terry L. Cone
 Michael M. Conway
 Joseph David Crawford Jr.
 John Paul Davis
 Thomas Ray Elam
 Millicent M. Erwin
 John Benton Esch
 Richard M. Fowler
 Sammi Ruth Fowler
 Raymond D. Freeman

Eldon L. Frost
 George F. Golder
 Cecil William Griffin
 Ray Edward Grimes
 Ronald D. Harris
 Larry Neil Harrison
 Bobby Don Hart
 Thomas C. Hensel
 Charles Merrill Hibbetts
 Alton Paul Horwitz
 Michael Daniel Janick
 Joe Nelson Jersild
 Roy Sanchez Jr.
 George A. Karahal
 William Richard Lee
 Walter Virden III
 Larry Frank Loftus
 Larry L. Lyles
 Frederick James Mackie III
 Allan J. Maierson
 Lawrence Michael Mallon
 James Carroll Marrow
 John Albert Massengale

Phillip Miles Mathis
 Robert M. McCharen
 John Preston McClure
 Paul LeRoy McCormack
 John David McFadden
 Christopher A. Minton Jr.
 A. Carl Mudd
 William Tracy Nevius
 Herbert E. Noack Jr.
 Anthony Wayne Norrell
 Eddie Alan Nunnelley
 Raymond Michael Oshman
 David P. Phillips
 James Piccolo
 Wayne Odel Poldrack
 Charles Wesley Rhodes
 Harvey Lynn Ribble
 Jerry Don Riggs
 Jerry A. Rimes
 James A. Robertson
 Don E. Roose Jr.
 Larry Lynn Rose
 James U. Ross

William Carroll Rosson
 Charles N. Roth
 Lawrence Allan Rubenstein
 Stephen Pape Schwall
 Billy Jack Shepherd
 Larry Bob Showalter
 Bruce Darrell Sieffert
 John Commodore Singer
 William B. Stanford
 Norman K. Stewart
 James Elvin Stiles
 Dwight Meredith Sumner
 Robert Wayne Swift
 Leslie Dan Talbert
 William Stephen Taylor Jr.
 Charles Wade Tubb
 Mitchell J. Vuckovich
 David Broughton Watkins Jr.
 Lester Otis Weison Jr.
 Stephen A. Wells
 George W. Williams Jr.
 Ford C. Witherspoon III
 Robert E. Wood
 David G. Woytek
 Cheryl Gray Zimmermann

ENFORCEMENT ACTIONS

Ratified at the May 16, 2019 Board Meeting

PROPOSAL FOR DECISION

- Investigation Nos.: 13-05-02L, 13-11-18L, 13-11-19L, & 13-11-20L
SOAH Docket No.: 457-16-1650
Respondents: Padgett, Stratemann & Co., LLP, Randall Vincent Carswell, Brett Aron Siegfried, & Lester Floyd Sprouse
Hometowns: San Antonio & Austin, TX
Certificate Nos.: 081643, 071441, & 026775
Firm License No.: P04495

The State Office of Administrative Hearings Administrative Law Judge (ALJ) issued a Proposal for Decision (PFD) recommending that the complaint against Respondents be dismissed. The Board adopted the recommendations contained in the ALJ's PFD.

Ratified at the July 18, 2019 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- Investigation Nos.: 19-02-04L & 19-02-05L
Respondents: Mark Thomas Andersen & Andersen Accounting & Advisory PLLC
Hometown: Pearland, TX
Certificate No.: 091557
Firm License No.: C10247
Rule Violations: 501.74(b), 501.75
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. Respondents must also complete and submit proof of completion of eight hours of live continuing professional education (CPE) in the area of Statements on Standards for Accounting and Review Services update. This requirement is in addition to Respondent's annual CPE requirement and must be completed within 180 days of the date of the Board Order. In addition, Respondents must pay \$499.48 in administrative costs and \$1,000 in administrative penalties within 30 days of the date of the Board Order.

Respondents disclosed confidential client communications and prepared financial statements without the required "no assurance" language.

- Investigation No.: 19-01-13L
Respondent: Gilberto Iracheta
Hometown: Humble, TX
Certificate No.: 103748
Rule Violations: 501.90(2), 501.90(10)
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked. Respondent misappropriated funds from his employer.

- Investigation Nos.: 18-11-06L & 18-11-07L
Respondents: Krista Sue Kelley and FMG CPA, LLC
Hometown: Alpine, TX
Certificate No.: 083342
Firm License No.: C09368
Rule Violations: 501.74(b), 501.90(12)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent must pay an administrative penalty of \$500 and \$568.53 in administrative costs within 30 days of the date of the Board Order and reimburse Complainant \$2,678.92 for penalties assessed by the IRS and provide proof of payment within 30 days of the date of the Board Order.

Respondents failed to e-file a client's tax return and failed to respond to a client's inquiries regarding the filing of her return within a reasonable time without good cause.

- Investigation Nos.: 19-01-05L & 19-01-06L
Respondents: Joshua David Ray and Ray CPA, P.C.
Hometown: Round Rock, TX
Certificate No.: 098769
Firm License No.: C08057
Rule Violation: 501.75
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent must pay \$308.28 in administrative costs within 30 days of the date of the Board Order. Respondent must also complete and submit proof of completion of four hours of live CPE in the area of ethics during the current licensing period and the following licensing period.

Respondents disclosed confidential client information.

- Investigation No.: 19-04-20L
Respondent: Gregory Robert Seward
Hometown: Ft. Lauderdale, FL
Certificate No.: 035996
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was revoked in lieu of further disciplinary action. Respondent pleaded no contest to felony DUI on February 6, 2018.

TECHNICAL STANDARDS REVIEW COMMITTEE

- Investigation No.: 18-08-03L
Respondent: Don B. Morris
Hometown: Dallas TX
Certificate No.: 006878
Rule Violations: 501.60, 501.61, 501.70, 501.81
Act Violations: 901.401, 901.460, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and his certificate and license placed on limited scope status. In addition, Respondent must pay an administrative penalty of \$2,500 and \$163.88 in administrative costs within 30 days of the date of the Board Order.

Respondent issued a compliance attestation and audit report without a firm license, which failed to adhere to government auditing standards and generally accepted auditing standards (GAAS) and independence requirements.

- Investigation Nos.: 18-12-12L & 18-12-13L
Respondents: Dennis Wayne Dockery & Dennis Dockery, CPA, PLLC
Hometown: Amarillo, TX
Certificate No.: 057890
Firm License No.: C08944
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and Respondent Dockery and Respondent Firm placed on limited scope status. In addition, Respondents must pay an administrative penalty of \$1,500 and \$163.88 in administrative costs within 30 days of the date of the Board Order. Respondents issued an audit report that failed to comply with GAAS.

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	Respondent / Location	Board Date
Jose Andres Aguinaga, Houston, TX	07/18/2019	Kimberly Nicole Hudson, Coppell, TX	07/18/2019
Charles Grayson Allen, Jonesboro, LA	07/18/2019	Stephanie Michele Hunt, Rowlett, TX	05/16/2019
Buenaventura Lopez Alva, Irving, TX	07/18/2019	Thomas Ney Hunt III, Houston, TX	05/16/2019
Anna Lou Elliott Anderson, Beaumont, TX	05/16/2019	Syed Ovais Iqbal, Houston, TX	07/18/2019
Richard Allen Armstrong, Sugar Land, TX	05/16/2019	Brad Terry Irick, Crosby, TX	05/16/2019
Ameet Barve, Hampstead, TX	05/16/2019	Blake John Janak, Katy, TX	05/16/2019
Houston Edwards Beasley, Midland, TX	07/18/2019	Clayton Reece Johnson, Houston, TX	07/18/2019
Brenna Boyd Beaver, Houston, TX	07/18/2019	Daryl Mark Jones, Houston, TX	05/16/2019
Kristine Schultz Berry, New Braunfels, TX	07/18/2019	Suzanne Marlene Jones, San Antonio, TX	07/18/2019
Kelli J. Bonds, Hockley, TX	05/16/2019	Andrew Justin Kent, Broomfield, CO	05/16/2019
Faith Alexia Brooks, Arlington, TX	07/18/2019	Laura Nicole King, Little Elm, TX	05/16/2019
Michelle Marie Brosey, Dallas, TX	07/18/2019	Nancy Susan King, Plano, TX	07/18/2019
Marion Vines Brown, Lufkin, TX	07/18/2019	Sree Lakshmi Rama Kommana, Cypress, TX	07/18/2019
John Gillette Burns, Leakey, TX	07/18/2019	Hilda Marie Da Graca Kouvelis, Rockwall, TX	07/18/2019
Rebecca Lee Busker, Grapevine, TX	07/18/2019	Phillip Roland Krause, Southlake, TX	07/18/2019
David Julian Cate, Spring, TX	07/18/2019	Stephen Mark Lacy, Roanoke, TX	07/18/2019
Melvin Moncur Chadwick, Carrollton, TX	07/18/2019	Ana Maria Lafuente, Miami Lakes, FL	07/18/2019
Brandon Lamar Clark, Amarillo, TX	07/18/2019	Lynn Therese Lehman, Dallas, TX	07/18/2019
Justin Edward Clark, Houston, TX	05/16/2019	Yuefeng Leng, Allen, TX	05/16/2019
Leslie Garrett Coke, Bartonville, TX	05/16/2019	Mark Richard Lenz, Bedford, TX	07/18/2019
Mark Wesley Collier, Colleyville, TX	05/16/2019	Francisco Jose Cruz Lopez, Houston, TX	05/16/2019
William Henry Conley, Lumberton, TX	07/18/2019	Adam Vincent MacLean, Round Rock, TX	05/16/2019
Philip Wayne Cook, Dallas, TX	05/16/2019	Shelley Boyd McAfee, Austin, TX	07/18/2019
Margaret Ratteree Coughlin, Dallas, TX	05/16/2019	Aimee Louise McClelland-Abernethy, Plano, TX	07/18/2019
Robert Louis Curda, Houston, TX	07/18/2019	James Kirk McCormick, Allen, TX	07/18/2019
Turner Darden, Houston, TX	05/16/2019	David John McDonald, Austin, TX	05/16/2019
Melissa Jo Davis, Longview, TX	07/18/2019	Dan Vyron McGaughey Jr., Houston, TX	07/18/2019
Cara Denise Deanda, Spring Branch, TX	05/16/2019	Amy Nicole Milner, Houston, TX	05/16/2019
Jennifer K. Degiusti, Edmond, OK	05/16/2019	Weston Garrett Mokry, Boerne, TX	07/18/2019
Stephen Taylor Douglas, Little Rock, AR	05/16/2019	Paul Daniel Mora, Katy, TX	07/18/2019
Lara Kaye Lucas Dulaney, McKinney, TX	05/16/2019	Carla Michelle Morgan, Nacogdoches, TX	07/18/2019
Sarah Aline Eickenhorst, Round Rock, TX	05/16/2019	Patricia Kay Munger, Houston, TX	07/18/2019
Melisa Atkinson Epps, Kingwood, TX	05/16/2019	Frances Annette Dorrough Murr, College Station, TX	07/18/2019
Andromeda Fantaye, Houston, TX	05/16/2019	Thuy T. Nguyen, Sugarland, TX	05/16/2019
George Palmer Fastuca, Houston, TX	05/16/2019	Kevin Michael Palma, Dallas, TX	05/16/2019
Star Reclusado Ferrell, Pearland, TX	05/16/2019	Alexander Shelton Parker, Montrose, CO	05/16/2019
Damon Russell Finecy, Glen Allen, VA	05/16/2019	John Michael Parker, Dallas, TX	05/16/2019
Chris Colin Frederickson, Pass Christian, MS	07/18/2019	Richard A. Patterson, Webster, TX	05/16/2019
Dean Caver Gant, Humble, TX	05/16/2019	Donna Lynn Peters, Sealy, TX	07/18/2019
Manuel Garcia III, San Antonio, TX	05/16/2019	Pravin Shrinivas Pillai, Hillsborough, NJ	07/18/2019
Victoria Hella Garcia, Cypress, TX	07/18/2019	Casey Blair Powers, Austin, TX	05/16/2019
Jose Gonzalez Jr., Austin, TX	07/18/2019	Luis Alfonso Preciado, Ciudad De Mexico, MX	05/16/2019
Deepa Gopalan, Austin, TX	05/16/2019	Kristene Mary Reedy, Coppell, TX	05/16/2019
Debra Hancock, Lewisville, TX	07/18/2019	Gregory Scott Richardson, Keller, TX	05/16/2019
Cynthia Lynn Burkhardt Hardy, Kingwood, TX	07/18/2019	Patti Glyndalin Rousseau, Haslet, TX	05/16/2019
Joe Bendal Hassell Jr., Colleyville, TX	07/18/2019	Sergio Jonathan Salazar, Bellaire, TX	07/18/2019
Michael Buchanan Haynes, Austin, TX	07/18/2019	William Evans Schaffler, Plano, TX	07/18/2019
Matthew Sanjian Hebert, Houston, TX	05/16/2019	Choyleng Tham Scott, Dallas, TX	05/16/2019
Frederick Scott Herzer, Dallas, TX	07/18/2019	Theodore C. Search, San Antonio, TX	07/18/2019
Gagandeep Kaur Hibbard, Euless, TX	07/18/2019	Rajalakshmi Seshan, Pearland, TX	07/18/2019
Wesley Frank Honza Jr., Ennis, TX	07/18/2019	Prateek Vijay Shah, Austin, TX	05/16/2019
		Leslie A. Simmons, Dallas, TX	07/18/2019
		Ronald Cary Smith, Plano, TX	07/18/2019
		Valerie Gail Lindsay Standifer, Dallas, TX	07/18/2019
		Lisa Gayle Standley, Austin, TX	07/18/2019
		Brett Thomas Steil, Spring, TX	07/18/2019
		Sherry Kay Sturdivant, Rowlett, TX	05/16/2019
		Michael Scott Svadlenak, Cypress, TX	07/18/2019
		Michael Lee Taylor, Henrietta, TX	07/18/2019
		Liz Kirkland Toomey, Houston, TX	05/16/2019
		Claudia Araceli Torres-Yanez, Pflugerville, TX	07/18/2019
		Brian E. Tullos, Sachse, TX	07/18/2019
		Bryan James Urban, Dallas, TX	07/18/2019

Respondent / Location

Victoria Wai Hing Valentine, Houston, TX	05/16/2019
Richard Villanueva Jr., Missouri City, TX	05/16/2019
Chi-Chang Wang, Houston, TX	05/16/2019
Thomas R. Wawersich, Allen, TX	07/18/2019
Parmenas West, Lewisville, TX	05/16/2019
Laura Culver Wiener, The Woodlands, TX	05/16/2019
Holly Marie Wilder, San Antonio, TX	05/16/2019
Evan Leo Wilk, Katy, TX	05/16/2019
Catrina Sandles Williams, Houston, TX	05/16/2019
Kevin Dale Wilson, Grapevine, TX	07/18/2019
Valerie Wolbrueck, Allen, TX	07/18/2019
Shuangshuang Wu, Sugar Land, TX	07/18/2019
Ann Smal Yett, Austin, TX	07/18/2019
Patricia Ann Gardner Young, Houston, TX	05/16/2019
Samantha Louise Young, Houston, TX	07/18/2019

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

Respondent / Location	Board Date
Norris Lynn Adams, Carrollton, TX	07/18/2019
Batoul Sikander Ahmedbhai, Louisville, KY	07/18/2019
Jacqueline Del Ainsworth, Baton Rouge, LA	05/16/2019
Julie Michele Albers, Oceanside, CA	07/18/2019
Arthur Austin Anderson, Tacoma, WA	07/18/2019
Andrew Marshall Atkins, Houston, TX	05/16/2019
Robert Harry Lamar Baird, Gore, OK	05/16/2019
Stephanie Baldwin, Plano, TX	07/18/2019
Cindy Riddle Barnard, Austin, TX	07/18/2019
Teymur Yuryevich Bashirov, Santa Monica, CA	07/18/2019
Jose Alejandro Benavides Trevino, Houston, TX	05/16/2019
Roy Edgar Box Jr., Richmond, TX	05/16/2019
Alexander Nicholas Brast, Boca Raton, FL	05/16/2019
Alan Scott Brockette, Cedar Rapids, IA	07/18/2019
Michael Patrick Bujnoch, Houston, TX	07/18/2019
Heidi Busch, North Branford, CT	05/16/2019
Michael Lynn Cain, Plano, TX	05/16/2019
Jennifer Leigh Callison, Dallas, TX	07/18/2019
Thomas Bryan Cammack Jr., Pflugerville, TX	07/18/2019
Winnie Li Chiang, Union City, CA	05/16/2019
Leslie Kuanyu Ching, Hacienda Heights, CA	05/16/2019
Don Raymond Clapsaddle, Matagorda, FL	07/18/2019
Ronald Glenn Cochran, The Woodlands, TX	07/18/2019
Stephen Lawrence Cohen, Houston, TX	05/16/2019
Timothy Lebro De Leo, Hudson, OH	07/18/2019
Rufus Allen Dodgen Jr., Dallas, TX	05/16/2019
Howard Paul Dreyer, Dallas, TX	07/18/2019
David Stuart East, Houston, TX	07/18/2019
Alexander Jensen Ericksen, Gresham, OR	07/18/2019
Chioma Princess Eze, Houston, TX	05/16/2019
Michael Shane Farley, Rosharon, TX	07/18/2019
Nathan Paul Farley, Denver, CO	05/16/2019
Cathy Farmer, San Antonio, TX	07/18/2019
Kristi C. Fenner, Lebanon, NH	07/18/2019
Donna Marie Finch, Lubbock, TX	07/18/2019
Julie Fletcher, Arlington, TX	07/18/2019
William Thomas Flynn III, Fair Oaks Ranch, TX	07/18/2019

Respondent / Location

Respondent / Location	Board Date
Randall Martin Folsom, Austin, TX	05/16/2019
Monica Ann Ford, Midland, MI	05/16/2019
Jason Ross Franks, Flower Mound, TX	07/18/2019
Rosa Ana Galeana, Houston, TX	07/18/2019
Kimberley Marie Garrison, La Jolla, CA	07/18/2019
Mary Estella Garza-Peterson, Woodstock, GA	05/16/2019
Stanislav A. Gershengoren, Fort Worth, TX	07/18/2019
Michele Louise Nation Gieger, Fort Worth, TX	05/16/2019
Miravil Diamond Gimeno, Euless, TX	05/16/2019
Owen William Glaze, Houston, TX	05/16/2019
Glenn Darrell Graff, Spring, TX	07/18/2019
Arthur George Green, Odessa, TX	07/18/2019
Donald Ray Greenlee, College Station, TX	07/18/2019
Jan M. Grinnell, Bridgeville, DE	05/16/2019
Garland Lee Hall, Bentonville, AR	07/18/2019
Edward Verl Hallmark, Brownwood, TX	07/18/2019
Harold Dave Harkins III, Plano, TX	05/16/2019
Gregory Dean Harmon, Durango, CO	05/16/2019
Donald Lynn Harrington, Kingwood, TX	07/18/2019
Robert Lee Hatfield, Dallas, TX	07/18/2019
Robert Joe Henry, Missouri City, TX	05/16/2019
Don Edward Herald, Boerne, TX	05/16/2019
Ray Hernandez, Humble, TX	07/18/2019
Rockwell Northrope Hibbard, Houston, TX	05/16/2019
Anthony Durell Hicks, Missouri City, TX	05/16/2019
Harold Gene Hidalgo, Houston, TX	07/18/2019
Jaime Hinojosa, Richardson, TX	05/16/2019
Doris Sio-In Lau Ho, Alhambra, CA	07/18/2019
Robert Morris Hodge, Spring, TX	05/16/2019
Lacy Ann Holaday, Dallas, TX	07/18/2019
Jeffery Scott Holland, London, UK	05/16/2019
Carl Buford Holsonback, Austin, TX	05/16/2019
Melissa J. Horsak, Temple, TX	05/16/2019
John Stephen Hudacek Jr., Dallas, TX	07/18/2019
Nancy Ann Frost Irwin, Houston, TX	07/18/2019
Stewart Ralph Jack, Houston, TX	07/18/2019
Camilo Tapia Jamilosa, Houston, TX	05/16/2019
Elizabeth Hanna Jones, Magnolia, TX	07/18/2019
Mauricio Kaim, Houston, TX	05/16/2019
Rebecca Suzanne Mellon Kay, Houston, TX	07/18/2019
Michael James Keliher, Dallas, TX	07/18/2019
Richard Lee Kolodziejczyk, Cypress, TX	07/18/2019
John L. Kuhn, Georgetown, TX	05/16/2019
Mary Frances Lange, Nashville, TN	07/18/2019
Sharon Kay Lewis, Lantana, TX	07/18/2019
Evan Lin, Plano, TX	07/18/2019
Hong Lin, Houston, TX	05/16/2019
Holly Kilgore Losey, Austin, TX	07/18/2019
Raymond Frank Maixner, League City, TX	07/18/2019
Zack Dean Mason, San Antonio, TX	05/16/2019
Nathan Forrest Mathis, Vienna, VA	05/16/2019
Steven Marley Matthews, Joshua, TX	05/16/2019
Laura McCauley, Garland, TX	07/18/2019
Charles Carter McCoy Jr., Arlington, TX	07/18/2019
Scott Adair McMillian, Houston, TX	07/18/2019
Megan Lisa McQuary, Houston, TX	07/18/2019
Katharine Glaser Meeks, Houston, TX	07/18/2019
Cortni Leigh Melancon, Baton Rouge, LA	05/16/2019
Gilbert Herbert Meyer, Round Rock, TX	07/18/2019
Kevin Dale Mitchell, Richmond, TX	05/16/2019
Kevin D. Morgan, Carrollton, TX	07/18/2019
Rodney Merritt Mullins, Dallas, TX	05/16/2019
Mary Patricia Myers, Plano, TX	07/18/2019

Licensing and Exam Fee Changes

As a result of the Board's projected revenue, expenditures, and fund balances, fee increases are necessary to maintain the same level of operations for Texas licensees. Effective September 1, 2019, the individual license fee will increase from \$66* to \$75*; the firm license fee will increase from \$50 to \$60; and the Exam eligibility application fee will increase from \$10 to \$15 per section.

The Board is self-sustaining. All direct and indirect costs must be paid from what it collects in license renewal fees, firm registrations, exam fees, sponsor registrations, and other collections.

Fee Changes			
Type	Current	Future	Eff. Date
Individual license	\$66*	\$75*	9/1/19
Firm license	\$50	\$60	9/1/19
Exam eligibility application fee	\$10/section	\$15/section	9/1/19

*Includes the \$10 to be deposited into the fifth-year accounting students' scholarship trust account.

Online Services for Firms

Firms can take advantage of **Online Services** to stay up-to-date with required firm information and manage all phases of the annual license renewal process. Simply select *Firms* from the Online Services menu to complete your renewal online instead of mailing the hard copy forms. If all requirements are met, your license will be issued the next business day. Throughout the year, you can update contact information, notify the Board about dissolved or organized offices, update the CPA owners associated with an office, and update Peer Review exemption information. Even if you receive a paper renewal form, you can easily submit your firm renewal information online prior to your deadline.

Firm LOGIN

Submit additions and corrections to your Annual License Renewal
Once all requirements are met your license will be issued the next business day.

Complete the Annual License Renewal
Submit your renewal with the required fee payment.

Review information about your firm

- ✓ Your firm's current license status
- ✓ Office information
- ✓ Partner, Shareholder, Owner, and Resident Manager Information
- ✓ Information about Peer Reviews

Make changes to information about your firm

- ✓ Update Contact Information
- ✓ Notify the Board about Offices Dissolved or Organized
- ✓ Update the CPA Owners associated with an Office
- ✓ Update Peer Review Exemption Information

Respondent / Location

Christopher Jon Napoli, Houston, TX	07/18/2019
Andrew Northcutt, Round Rock, TX	07/18/2019
Susan Elizabeth Nudo, Tulsa, OK	05/16/2019
Olajumoke Joy Olayemi, Katy, TX	07/18/2019
Douglas Perry Jr., Houston, TX	07/18/2019
Sharon Howell Hunter Pierce, Frisco, TX	05/16/2019
Trisha Painter Plagens, Magnolia, TX	07/18/2019
Carol Anne Plowman, Riviera Beach, FL	07/18/2019
Megan Kimberlye Pogue, Chicago, IL	05/16/2019
Daniel Joseph Pollock Jr., Lometa, TX	05/16/2019
Mayra Isis Powers, Houston, TX	05/16/2019
Shirley Butler Riley, Tuscola, TX	07/18/2019
Kenneth Lee Ripkowski, Jacksonville, TX	07/18/2019
Charles Lee Rooks, Bakersfield, CA	05/16/2019
Timothy Alan Russell, The Colony, TX	07/18/2019
Edward Robert Schaet, Lake Worth, FL	07/18/2019
David L. Schmoeller II, Katy, TX	07/18/2019
Charles Ross Scott, Cypress, TX	05/16/2019
Tommy Darden Shanks, Wichita Falls, TX	07/18/2019
Shur-May Shaw, Sugar Land, TX	07/18/2019
Kenneth Earle Shollenbarger, Amarillo, TX	05/16/2019
Richard Ryan Shultz, Dallas, TX	05/16/2019
John Byron Smart III, Southlake, TX	07/18/2019
Loren Lester Smith, Shreveport, LA	05/16/2019
Sondria Lynn Stephens, Houston, TX	07/18/2019
Amy Lauren Stewart, Southlake, TX	07/18/2019
Richard Edward Stone, Dallas, TX	07/18/2019
Clenton Loyd Sullivan, Kingwood, TX	05/16/2019
Jack David Taylor, Sugar Land, TX	07/18/2019
Kathy Elaine Tucker Terry, Richardson, TX	07/18/2019
Rommie Allen Toler, Fort Worth, TX	07/18/2019
Daphne Belbin Tumlin, Houston, TX	07/18/2019
Molly Bingham Urrabazo, Austin, TX	05/16/2019
Elizabeth N. Vied, San Antonio, TX	05/16/2019
Amanda Carr Waller, Katy, TX	05/16/2019
Aaron Arzo Wilson Jr., Fort Worth, TX	05/16/2019
Cameron Christian Witte, Dallas, TX	05/16/2019
Vicki Lynn Brewster Wood, Lago Vista, TX	07/18/2019
Linda Anna Wu, Bellaire, TX	05/16/2019
Maritza Palacios Yanez, Los Angeles, CA	07/18/2019
Christina Zeigler, Los Angeles, CA	05/16/2019
Marissa Linda Zepeda, San Antonio, TX	05/16/2019

Board Date

Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent / Location

Albert Leroy Burns, Driftwood, TX	05/16/2019
Bobby Adams Lathrop, Allen, TX	05/16/2019
Calvin Ching-Wan Lau, Austin, TX	05/16/2019
Donald Anthony Prejean, Magnolia, TX	07/18/2019
Coyia Lee Richter, Houston, TX	05/16/2019

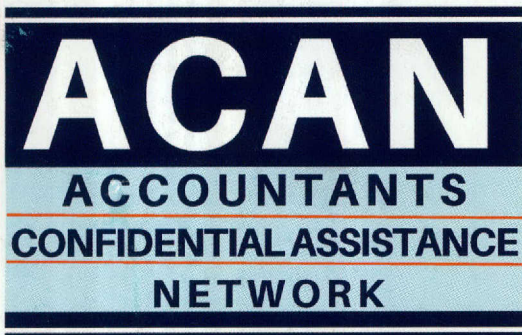
Board Date

Texas State Board of Public Accountancy
333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701-3900

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