

# TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 142 | February 2020

## NEWS & UPDATES

### What You Need to Know About Attest Services and Peer Review

**B**efore accepting an engagement to provide attest services in Texas, licensed certified public accountants (CPAs) must ensure that they have met all of the licensing requirements under the **Public Accountancy Act** (the *Act*) and Board **Rules**. CPAs in Texas who provide attest services to the public are subject to several regulations under the *Act* and Board *Rules*. Attest services include audits, compilations, and reviews. The Texas Legislature has emphasized the importance of attest services in *Section 901.005(b)* of the *Act*.

That provision states as follows:

**“(b) The attest service is part of the practice of public accountancy. That service provides assurance to the public, especially the public markets, that the management of commercial entities has reasonably described the financial status of those entities. That assurance contributes to the strength of the economy and public markets of this state and to the soundness and reliability of the financial system. The strength of the financial system in this state is supported by the competence, integrity, and expertise of the persons who attest to financial statements in this state.”**

Under *Section 901.460* of the *Act*, regarding performing attest services, a certificate holder may perform attest services only in a licensed certified public accountancy firm. *Section 901.351* of the *Act* states that a firm may not provide attest services unless the firm holds a current firm license issued by the Board. Board **Rule, 22 TAC Section 501.81** also contains the same requirement. An individual CPA cannot issue attest services without having an individual and a firm license. Under the *Act*, a firm can be a sole proprietor, partnership, or any other business association allowed under Texas law.

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## CALENDAR

**Swearing-In Ceremony**  
Saturday, June 13, 2020  
10:00 a.m.  
Palmer Events Center  
Austin, TX



**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS  
SUCCESSFULLY COMPLETING REVIEW (as of January 22, 2020)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
003385	Amarillo Area Estate Planning Council	04/01/2022 - 03/31/2023	A
000053	Armstrong Backus & Co, LLP	11/01/2021 - 10/31/2022	A
010318	Aycock & Company, PC	02/01/2022 - 01/31/2023	A
010144	BrooksWatson & Co., PLLC	01/01/2022 - 12/31/2022	A
010000	Buckeye Partners, LP	05/01/2022 - 04/30/2023	A
007579	Capital Of Texas Enrolled Agents, Inc.	03/01/2022 - 02/28/2023	A
008301	Chevron Services Co, A Division of Chevron USA, Inc.	04/01/2022 - 03/31/2023	A
006103	Coleman Horton & Company, LLP	06/01/2022 - 05/31/2023	A
009791	El Paso Area Chapter of Institute of Internal Auditors	01/01/2022 - 12/31/2022	A
004404	Entergy Services, Inc.	03/01/2022 - 02/28/2023	A
003408	Exxon Mobil Corporation	04/01/2022 - 03/31/2023	A
009471	Hilltop Securities Asset Management	03/01/2022 - 02/28/2023	A
009406	Holtzman Partners, LLP	06/01/2022 - 05/31/2023	A
003909	Huselton, Morgan & Maultsby, PC	01/01/2022 - 12/31/2022	A
000715	Institute Internal Auditors - FW Chapter	04/01/2022 - 03/31/2023	A
010261	Institute of Internal Auditors - Brazos Valley Chapter	04/01/2022 - 03/31/2023	A
000545	Institute of Management Accountants	02/01/2022 - 01/31/2023	A
007252	KHA Accountants, PLLC	03/01/2022 - 02/28/2023	A
010223	Leadera Ventures LLC dba Leadera Consulting Group	11/01/2021 - 10/31/2022	A
009409	Lowvorn & Kieschnick, LLP	06/01/2022 - 05/31/2023	A
009476	Malonebailey, LLP	04/01/2022 - 03/31/2023	A
007537	Massey Itschner & Co., PC	01/01/2022 - 12/31/2022	A
005166	Maxwell Locke & Ritter, LLP	05/01/2022 - 04/30/2023	A
002662	Milbern Ray and Company	02/01/2022 - 01/31/2023	A
000431	Saville, Dodgen & Company, PLLC	01/01/2022 - 12/31/2022	A
000582	Shell Oil Company	02/01/2022 - 01/31/2023	A
009106	South Texas Chapter of the HFMA	03/01/2022 - 02/28/2023	A
009389	Tax Alliance Conference Inc.	04/01/2022 - 03/31/2023	A
000466	Tax Executives Institute - Houston Chapter	01/01/2022 - 12/31/2022	A
000622	Texas Association of School Business Officials	02/01/2022 - 01/31/2023	A
009398	Texas Bank and Trust	05/01/2022 - 04/30/2023	A
008652	Texas Methodist Foundation	02/01/2022 - 01/31/2023	A
009816	The University of Texas at Austin, The McComb's School of Business	03/01/2022 - 02/28/2023	A
010247	Turtle Creek Financial Group	03/01/2022 - 02/28/2023	A
008412	VirtualCFO, Inc.	01/01/2022 - 12/31/2022	A
000654	Werlein and Harris, PC	03/01/2022 - 02/28/2023	A

• Check the Board website at [www.tsbpa.texas.gov](http://www.tsbpa.texas.gov) for qualified CPE sponsors before enrolling in a CPE course.

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PUBLIC ACCOUNTANCY**

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In addition to the licensing requirements under the *Act*, a firm that provides attest services must also go through the peer review process with the Texas Society of CPAs or the American Institute of Certified Public Accountants. A firm must be peer reviewed if it performs an audit, review, compilation, examination, agreed-upon procedure, or any "special report" engagement performed under the Statements on Standards for Attestation Engagements (SSAE), Government Auditing Standards (GAS), the Statements on Auditing Standards (SAS), or the Statements on Standards for Accounting and Review Services (SSARS) as it applies to reviews and compilations (only). Firms are required to have their peer review administered by the National Peer Review Committee if they are required to be registered with and are subject to permanent inspection by the Public Company Accounting Oversight Board (PCAOB), or if they perform engagements under PCAOB standards. A firm that performs attest services is required to enroll in the applicable peer review programs of an approved sponsoring organization within 30 days from its initial licensing date or the performance of services that require a review. The firm must adopt the review due date assigned by the sponsoring organization and notify the board of the peer review due date within 30 days of its assignment. Refer to **Chapter 527** of the Board *Rules* for all of the Board's regulations concerning compliance with the peer review requirement.

The issuance of any attest service without meeting the licensing and firm requirements is a violation of the *Act* and of Board *Rules* that will subject the individual CPA, or CPA firm that issued the attest service, to sanctions by the Board. In addition, reports issued without meeting the licensing and peer review requirements violate professional standards and may place the client or clients for which they are issued in peril. Government entities, entities that provide grants, banks and other financial institutions require properly issued financial statements by licensed CPA firms in order to provide services. Financial statements issued by licensees without meeting the licensing and peer review requirements should not be relied upon.

Licensees must maintain their individual license, firm license, and meet the peer review requirements in order to be in compliance with the law and Board *Rules*. An out-of-state firm that was previously required to be licensed by the Texas Board must be in compliance with their home state's peer review requirements. Attestation reports issued by a non-licensed individual and/or firm are not valid and can lead to major issues for the licensee and the client. ■

## Fingerprinting Updates

**A**lmost 20,000 Texas CPAs have already completed the new fingerprinting requirement. As your renewal month approaches, you can check your individual fingerprint status by logging in to **Online Services** on the Board's website. You should see either of the following messages if you are **not** in a retired or disabled status:

"As of today your legislatively-mandated CPA License Fingerprint Status is: **Need to be fingerprinted.**"  
-OR- "As of today your Fingerprint Status is: **Fingerprinting complete! Thank you.**"

You can complete the fingerprinting process before your license is due for renewal. Just log in to **Online Services** and follow the instructions noted in the header. It may be helpful for you to refer to the Board's response to these two commonly asked questions:

### My fingerprints were rejected. What do I do now?

When fingerprints are processed by IdentoGO they could be rejected for various reasons. You will need to be fingerprinted again to meet the requirement, but free of charge. IndentoGO will contact you by the method you selected (email/phone/mail) with additional instructions. If you selected email, IdentoGO will send you a link to schedule another appointment. **Check your spam/junk mail folders if you don't receive the email.** Or you can call IndentoGO at 855-845-7434 for additional information. If your second set of fingerprints gets rejected, you will not need to take further action. The second rejection will allow the Board to request a name search to gather the required information from the FBI. It takes several days after a second failure to complete a name check search and to update your account at the Board. A rejected set of fingerprints will not hold up the current renewal process of your license.

### Why did I have to get my photo taken when I was fingerprinted?

The Board must follow the rules of the Texas Department of Public Safety (*Section 411.0845 (e)*) from **Chapter 411 of the Government Code**, which articulates the purpose and authority to take your photo as part of the fingerprinting process. The specific *Section 411.0845 (e)* states:

"(e) A person entitled to receive criminal history record information under this section must provide the department with the following information regarding the person who is the subject of the criminal history record information requested:

- (1) the person's full name, date of birth, sex, and social security number, and the number assigned to any form of unexpired identification card issued by this state or another state, the District of Columbia, or a territory of the United States that includes the person's photograph;
- (2) a recent electronic digital image photograph of the person and a complete set of the person's fingerprints as required by the department; and
- (3) any other information required by the department."

The Board does not establish these rules but we are compelled to follow them. We appreciate your diligence to comply with the legislatively-mandated fingerprinting requirements. Please refer to the **complete FAQ** for additional information and contact the **TSBPA Licensing Division** if you have any additional questions. ■



# Swearing-In Ceremony, December 14, 2019 – Austin, TX

The biannual swearing-in ceremony took place on Saturday, December 14 at the Palmer Events Center in Austin, Texas. Around 210 CPAs were sworn-in and there was an attendance of about 1,400 people in the main auditorium.

**Outstanding candidates** who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R, back row**: Matthew Brooks, Minjae Kim, Ann Rau, and San Ngoc Ton.

**L-R, front row**: Sooraj Bhakthavachalam, Catherine Samson, and Nicole Dempsey.



**Board members** who welcomed the new CPAs to the profession were, **L-R**: Jamie D. Grant, Joyce A. Yannuzzi, Debra D. Seefeld, Manuel Cavazos IV, Dr. Roselyn Morris, Kevin J. Koch, and James D. Ingram IV.



**Members of the Austin CPA Chapter** who generously volunteered their time at the event were, **L-R, back row**: Ira Siegel, Dr. Roselyn Morris, Tony Ross, Christi Mondrik, Bryan Morgan, Kara Hamann, Traci McLeod, and Jan Keeling. **L-R, front row**: Larry Stephens, Mei-Feng Lu, Nancy Foss, Jessica Lopez, Kate Rhoden, Lara Akinboye, Olivia Riley, Hedwig Wenninger, and Sheri Thomas.





# Fifty-Year Licensees from the December Ceremony



Fifty-year honorees who attended the December 14 ceremony. **L-R, back row:** Lemont E. Nodwell Sr., William F. Peck, Joseph Lawrence Myers, Benjamin David Rosenberg, Steven William Ritzwoller, and Will E. Shaver.

**L-R, middle row:** Robert Samuel Swinney, Thomas Allen Wallis, Jim Price Wise, David Marion Wood, Benny Bob Woolery, and John B. Wardlaw.

**L-R, front row:** Roy M. Benignus, Richard A. Boysen, Josue Gomez, William L. Havins, and Marvin Daniel King.

## FIFTY-YEAR LICENSEES

Shelby Lloyd Adams  
James M. Allen  
Mack Wayne Allred  
Robert E. Bailey  
Tony Barbosa  
J. Michael Bassham  
David Eugene Bell  
Roy M. Benignus  
Jerilyn Martinek Benson  
Jerry P. Berghauer  
Patrick George Berry  
Juanita Hatcher Bocksh  
Michael Raymond Bowles  
Richard A. Boysen  
Gary Paul Brooks  
Robert L. Busby III  
Robert L. Butts Jr.  
James Franklin Carpenter  
Arthur Brown Coen Jr.  
Martin William Cohen  
David Stanley Crockett Jr.  
William B. Curlee  
Lynn Edward Davis  
Richard Earl Edwards  
James Allen Farley  
Larry Eugene Farthing  
Stanley Hunter Florence  
Kenneth Kimball Fogg

Robert Edward Fuqua  
Dennis R. Gann  
Guadalupe R. Garcia  
Paul Frost Gardner  
Brian Herman Gips  
Josue Gomez  
Clyde Franklin Haggard Jr.  
George S. Harrington  
David Andrews Harris  
Walter Thomas Harrison Jr.  
William L. Havins  
James K. Heidebrecht  
Lewis Carl Hines  
David C. Holland  
James C. Hopkins Jr.  
David Benton Howells  
Dan Meredith Jacks  
D.A. James  
Lawrence Kalinec  
Louis W. Kastens III  
Michael D. Kelley  
Everet E. Kennemer  
Marvin Daniel King  
LeGrand Carney Kirby III  
J. Arnold Knoche  
Robert W. Lambert  
Robert William Law  
Gerald R. Mace

Alan May Jr.  
Franklin T. May  
Ina Adele Miller  
Millard Euclid Morris  
Owen Bernard Moseley  
Mark Christopher Mueller  
Joseph Lawrence Myers  
Joseph Robert Nemec  
Lemont E. Nodwell Sr.  
Gyles Richard Norwood  
Richard Andrew Nunn  
Byron Anderson Parker  
Michael Lawner Patton  
William F. Peck  
Fred Gary Peden  
John G. Peterson  
George Charles Phalen  
Jerrold L. Phipps  
Jerry Lane Pittman  
Elliott Andrew Prater  
Robert Drury Pulliam  
Dean Ransom  
Sarah Auman Reed  
Samuel Carter Rice  
Steven William Ritzwoller  
Benjamin David Rosenberg  
Charles W. Russell  
Joseph Girard San Miguel

Gilbert Joseph Schorre Jr.  
William E. Shaver  
Cece Smith  
Steven I. Soffer  
Wilbron Wayne Stanteen  
David Starr Jr.  
James Terry Strange  
Robert Samuel Swinney  
Robert Donald Trachta  
James Bevis Trapp  
William Hartwell Vance  
Donnie R. Wade  
Howard C. Wadsworth III  
Lary R. Walker  
Thomas Allen Wallis  
John B. Wardlaw  
David Russell Webb  
Palmer Harrison Weyandt  
Carlton L. White  
Gerry W. Wiggins  
Jim Price Wise  
Thomas Edgar Wolfe  
David Marion Wood  
Gary Vernon Woods  
Benny Bob Woolery



# ENFORCEMENT ACTIONS

## Ratified at the November 14, 2019 Board Meeting

### AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

#### 1. Investigation Nos.: 19-01-19L, 19-01-20L, 19-03-09L, & 19-03-10L

**Respondents:** Bradley Patton  
Blessing & Bradley P.

**Blessing CPA PC**

**Hometown:** Georgetown, TX  
**Certificate No.:** 043732

**Firm License No.:** C08572

**Rule Violations:** 501.74(b),  
501.90(12), 501.90(13), 501.93

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

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate and Respondent Firm's license were revoked.

Respondents prepared an incorrect tax return, failed to file an amended return despite misleading a client into believing Internal Revenue Service (IRS) issues were resolved, failed to file a client's 2017 return in a timely manner, failed to respond to a client's inquiries, and failed to respond to Board communications.

#### 2. Investigation Nos.: 19-04-01L & 19-04-02L

**Respondents:** Andrew McKinny  
Hopkins & A.M. Hopkins, CPA

**Hometown:** Houston, TX

**Certificate No.:** 084465

**Firm License No.:** R00734

**Rule Violation:** 501.90

**Act Violations:** 901.502(2),  
901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and placed on probated suspension. In addition, Respondent must pay a \$1,000 administrative penalty and \$264.95 in administrative costs. Respondent was suspended from practicing

before the IRS indefinitely from November 14, 2018 for failure to file a tax return for 2015, 2016, and 2017. In addition, Respondent failed to notify the Board of the suspension.

#### 3. Investigation No.: 19-03-06L

**Respondent:** Gary Lee  
Pennington

**Hometown:** Granbury, TX

**Certificate No.:** 013008

**Rule Violation:** 501.90(5)

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

Respondent entered into an ACO with the Board whereby the Board agreed to accept Respondent's involuntary surrender of his certificate in lieu of further disciplinary action.

Respondent pleaded guilty to a Driving While Intoxicated Second.

#### 4. Investigation Nos.: 19-06-01L & 19-06-02L

**Respondents:** Jacob Joseph  
Roldan & Jacob Roldan, CPA

**Hometown:** Orcutt, CA

**Certificate No.:** 099210

**Firm License No.:** R00853

**Rule Violations:** 501.90(4),  
501.90(5)

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

Respondents entered into an ACO with the Board whereby Respondent's certificate and Respondent Firm's license were revoked.

Respondent pleaded no contest to felony Oral Copulation with a Person Under 18, Lewd Act Upon a Child, and the misdemeanor offense of sexual battery.

### TECHNICAL STANDARDS REVIEW COMMITTEE

#### 1. Investigation Nos.: 19-01-11L & 19-01-12L

**Respondents:** Paul J. Fitzgerald  
& Paul J. Fitzgerald, P.C.

**Hometown:** San Antonio, TX

**Certificate No.:** 030129

**Firm License No.:** C04941

**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 Respondents' certificate and firm license placed on limited scope until a petition for removal is approved by the Board. Respondents are ordered to pay \$6,500 in administrative penalties and \$382.38 in administrative costs within 30 days of the Board Order. Respondents are prohibited from performing audits of automobile finance companies.

Respondent Firm issued audit reports for automobile finance companies where Respondent and Respondent Firm failed to meet Generally Accepted Auditing Standards.

#### 2. Investigation No.: 06-06-10L

**Respondent:** Amber Schatz

**Hometown:** San Antonio, TX

**Certificate No.:** 073038

Respondent petitioned for reinstatement of her certificate as a CPA and entered into an ACO with the Board whereby Respondent's certificate was reinstated and placed on limited scope prohibiting her from performing audits, compilations, and reviews.

Respondent's certificate was revoked by a Board Order on November 9, 2006. Respondent issued audited financial statements for a company for which she lacked independence.

#### 3. Investigation No.: 16-05-01L

**Respondent:** David Scott Hall

**Hometown:** Lewisville, TX

**Certificate No.:** 037991

Respondent petitioned for reinstatement of his certificate as a CPA and entered into an ACO with the Board whereby Respondent's certificate was reinstated and placed on limited scope prohibiting him from performing audits, compilations, and reviews.



Respondent's certificate and license had been previously revoked on May 18, 2017 for failing to obtain sufficient audit evidence and failing to exercise due professional care in connection with audited financial statements filed with the Public Company Accounting Oversight Board.

**4. Investigation Nos.: 18-12-08L & 18-12-09L**  
**Respondents: Frederick R. Matthews & Frederick R. Matthews, L.L.C.**  
**Hometown: New Braunfels, TX**  
**Certificate No.: 012452**  
**Firm License No.: C08878**  
**Rule Violation: 501.81**  
**Act Violations: 901.401, 901.502(6)**

Respondent Matthews entered into an ACO with the Board whereby Respondent Matthews was reprimanded and ordered to pay \$1,000 in administrative penalties and \$163.88 in administrative costs within 30 days of the Board Order. Respondent Firm was dissolved on January 10, 2019 and no action was taken against the firm.

Respondent erroneously issued reviewed financial statements through a previously dissolved firm.

**5. Investigation Nos.: 19-03-01L & 19-03-02L**  
**Respondents: Gregory Lee Trlicek & Trlicek & Co., P.C.**  
**Hometown: La Grange, TX**  
**Certificate No.: 057479**  
**Firm License No.: C07660**  
**Rule Violation: 501.81**  
**Act Violations: 901.401, 901.461, 901.502(6), 901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay \$1,000 in administrative penalties and \$218.50 in administrative costs within 30 days of the Board Order.

Respondents issued audit reports for a school district when the license for the Respondent Firm was held expired for failing to finalize the Respondent Firm's peer review.

**6. Investigation Nos.: 18-12-01L & 18-12-02L**  
**Respondents: Gilbert Del Bosque & Del Bosque & Park, PLLC**  
**Hometowns: Beeville & San Antonio, TX**  
**Certificate No.: 086913**  
**Firm License No.: C06497**  
**Rule Violation: 501.81**  
**Act Violations: 901.401, 901.461, 901.502(6), 901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay \$5,000 in administrative penalties and \$163.88 in administrative costs in accordance with the payment schedule outlined in the ACO.

Respondents issued reviewed financial statements for a company which were submitted to the Texas Department of Transportation when the license for the Respondent was blocked and an administrative penalty was owed to the Board for failing to obtain the requisite continuing professional education hours necessary to maintain the license and the Respondent Firm's license was delinquent, expired.

**7. Investigation No.: 19-04-17L**  
**Respondent: David Joseph Middendorf**  
**Hometown: Marietta, GA**  
**Certificate No.: 085311**  
**Rule Violations: 501.90(1), 501.90(2)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent surrendered his certificate in lieu of further disciplinary action.

Respondent was convicted of one count of conspiracy to commit wire fraud and three counts of wire fraud in the U.S. District Court for the Southern District of New York.

**Ratified at the January 16, 2020 Board Meeting**

## **AGREED CONSENT ORDERS TECHNICAL STANDARDS REVIEW COMMITTEE**

**1. Investigation No.: 19-04-18L**  
**Respondent: Mark J. Trappio**  
**Hometown: Katy, TX**  
**Certificate No.: 046074**  
**Rule Violation: 501.81**  
**Act Violations: 901.401, 901.460, 901.502(6), 901.502(11)**

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded and ordered to pay \$2,500 in administrative penalties and \$142.03 in administrative costs within 120 days of the Board Order.

Respondent issued compiled financial statements for a transportation company which were filed with the Texas Department of Transportation without a firm license.

**2. Investigation No.: 19-09-15L**  
**Respondent: Alan M. Osenbaugh**  
**Hometown: Argyle, TX**  
**Certificate No.: 055765**  
**Rule Violation: 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 ordered to pay \$14,000 in administrative penalties and \$333.33 in administrative costs within 30 days of the Board Order. Respondent issued compiled financial statements for 14 companies without a firm license.



**3. Investigation No.: 19-07-11L**  
**Respondent: Mary Ann Button**  
**Hometown: Red Oak, TX**  
**Certificate No.: 114023**  
**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 \$1,000 in administrative penalties and \$1,016.76 in administrative costs within 30 days of the Board Order. Respondent issued audited financial statements for a career school which were filed with the Texas Workforce Commission Career Schools Division without a firm license.

**4. Investigation Nos.: 19-07-06L and 19-07-07L**  
**Respondents: Jonathan Heath Hughes & Heath Hughes CPA**  
**Hometown: Big Spring, TX**  
**Certificate No.: 070146**  
**Firm License No.: T06334**  
**Rule Violation: 527.4**  
**Act Violations: 901.159,**  
**901.502(6), 901.502(11)**

Respondents entered into an ACO with the Board whereby Respondent's certificate and licenses were revoked; however, the revocation was stayed for a period of five years and Respondents were placed on probation. Respondents are ordered to pay \$50,000 in administrative penalties and \$1,138.78 in administrative costs within 30 days of the Board Order.

Respondents issued audits, compilations, and reviews without the Respondent Firm being enrolled in the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants Peer Review Program since the Respondent Firm was licensed by the Board in 2001.

**5. Investigation Nos.: 19-08-12L & 19-08-13L**  
**Respondents: Thomas Michael O'Neal & Thayer O'Neal, LLC**  
**Hometown: Sugar Land, TX**  
**Certificate No.: 018559**  
**Firm License No.: C09097**  
**Rule Violations: 501.60,**  
**501.90(7)**  
**Act Violations: 901.502(6),**  
**901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay \$5,000 in administrative penalties and \$1,138.78 in administrative costs within 30 days of the Board Order. Respondent O'Neal is prohibited from associating with a public accounting firm registered with the Public Company Accounting Oversight Board (PCAOB) for a period of two years.

On August 19, 2019, an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions was issued by the PCAOB in PCAOB Release No. 105-2019-021; styled *In the Matter of Thayer O'Neal Company, LLC and Thomas Michael O'Neal, CPA*. Respondent O'Neal was censured and was barred from being an associated person of a registered public accounting firm. However, Respondent O'Neal is allowed, after two years, to petition the PCAOB for consent to associate with a registered public accounting firm. Respondent O'Neal is required to complete 40 hours of professional education directly related to audits of issuer and broker dealer financial statements under PCAOB standards. Respondent Firm was censured and ordered to pay a civil monetary penalty in the amount of \$15,000. The PCAOB found that Respondents had violated PCAOB and PCAOB Auditing Standards.

**6. Investigation Nos.: 18-10-07L & 18-10-08L**  
**Respondents: Wesley Frederic Crowley & Wesley F. Crowley**  
**Hometown: San Antonio, TX**  
**Certificate No.: 027387**  
**Firm License No.: T04460**  
**Rule Violations: 501.93, 527.4**  
**Act Violations: 901.502(6),**  
**901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents' certificate and licenses were revoked. Respondents are ordered to pay \$1,000 in administrative penalties and \$240.82 in administrative costs within 30 days of the Board Order.

Respondent Firm was dropped from the AICPA peer review program and Respondent Crowley failed to respond to Board communications.

**7. Investigation Nos.: 19-10-08L, 19-10-09L & 19-10-10L**  
**Respondent: Jay Brian Ledford, Jay B. Ledford, P.C. & Ledford & Associates, PLLC**  
**Hometown: Tyler, TX**  
**Certificate No.: 054334**  
**Firm License Nos.: C08739 & C04489**  
**Rule Violations: 501.90(4),**  
**501.90(5)**  
**Act Violations: 901.502(6),**  
**901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents' certificates and licenses were revoked.

Respondent Ledford pled guilty to the charges of conspiracy to commit wire fraud, aggravated identity theft, and a money laundering transaction in excess of \$10,000 on June 6, 2019 in the U.S. District Court of Maryland. On October 29, 2019, Respondent Ledford was sentenced in the U.S. District Court of Maryland to serve 14 years in federal prison and ordered to pay \$189,000,000 in restitution.



## 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
Omar Ahmed, Spring, TX	01/16/2020
Jeffrey Altizer, McKinney, TX	01/16/2020
Bruno Almeida Andrade, Houston, TX	01/16/2020
Amir L. Ashy, Houston, TX	11/14/2019
Andy Sam Atalis, Dallas, TX	11/14/2019
Lisa Renee Baker, Frisco, TX	01/16/2020
Thomas Alan Behnke, The Woodlands, TX	11/14/2019
Joseph Paul Berno, Houston, TX	01/16/2020
Quinnesha Dechelle Bolden, Grand Prairie, TX	01/16/2020
John Brendhan Botkin, Austin, TX	01/16/2020
Loretta Ann Brock, Austin, TX	01/16/2020
James Joseph Brown Jr., Houston, TX	01/16/2020
James Edward Bush, Carrollton, TX	11/14/2019
Melissa Myer Butler, Austin, TX	11/14/2019
Spencer Frank Carlton, Austin, TX	01/16/2020
Zachary Graeme Clark, Fort Worth, TX	01/16/2020
Valerie Lynn Cleveland, Josephine, TX	01/16/2020
Lynn Jean Cole, Fort Worth, TX	01/16/2020
Sandra Kay Maus Copeland, Plano, TX	01/16/2020
Foy Andrew Cox, Arlington, TX	01/16/2020
Kaela Aleeca Cruz, Richardson, TX	01/16/2020
Janet Lee Curry, Houston, TX	01/16/2020
Christina Louise Daily, Spring, TX	01/16/2020
Linda Lanice Davis, Sugar Land, TX	11/14/2019
Carlos Ervey De Leon, El Paso, TX	01/16/2020
Jovan Dewaal, Glen Ellyn, IL	01/16/2020
Julietta Dewberry, Houston, TX	01/16/2020
Dianne Dinh, Round Rock, TX	01/16/2020
Tony Ngan Do, Spring, TX	11/14/2019
Katerina Dodbiba, Lincoln University, PA	01/16/2020
Lisa Michelle Dodson, Flower Mound, TX	11/14/2019
Natalie Rae Drummond, Houston, TX	11/14/2019
Amy Katherine Dunagan, Waxhaw, NC	11/14/2019
Tina Lynn Eaton, Grapevine, TX	11/14/2019
Enobong Etukudo Ekpro, San Diego, CA	01/16/2020
David Ausbon Estes, Rising Star, TX	01/16/2020
Wenya Fang, Plano, TX	01/16/2020
Ziad N. Fanous, Round Rock, TX	01/16/2020
Ronald Glenn Faubion, Benton, AR	11/14/2019
Steven Jay Fausett, Covington, LA	01/16/2020
William Fleenor, Magnolia, TX	01/16/2020
Brent Andrew Gafford, Dallas, TX	01/16/2020
Matthew Thomas Garvey, Dallas, TX	11/14/2019
Thomas Scott Gay, Whitehouse, TX	01/16/2020
Breah Ann Goerlich, Katy, TX	11/14/2019
James E. Hajek, Richardson, TX	11/14/2019
Tracy Cohen Hale, Houston, TX	11/14/2019
James Bradford Hickman, Amarillo, TX	11/14/2019
Charles Grant Holmes, Rockwall, TX	11/14/2019
Brandy Murrow Hoopaugh, Austin, TX	11/14/2019
Michael Allen Jacobson, Houston, TX	01/16/2020
Charles Elliott Jeter, Dallas, TX	01/16/2020
Mary Jacob John, The Woodlands, TX	01/16/2020
Richard Cory Johnson, Dallas, TX	01/16/2020
Keith R. Jones, Rockwall, TX	01/16/2020
Scott Alexander Jones, Houston, TX	11/14/2019
Debra Diana Juarez, San Antonio, TX	11/14/2019

## Respondent / Location

Melissa Lorraine Kasper-Mitcham, Austin, TX	01/16/2020
Stacey Ptomey Keene, Houston, TX	11/14/2019
Suzanne E. Kelinske, Farmers Branch, TX	01/16/2020
Deepa Laxmi Kurian, Austin, TX	11/14/2019
Nicholas Coleman Laguzza, New York, NY	01/16/2020
Steven Lance, Plano, TX	11/14/2019
Daniel Ross Leneveu, Katy, TX	01/16/2020
Rhonda C. Levene, Plano, TX	11/14/2019
Xutong Li, Houston, TX	01/16/2020
Daniel J. Llerena, Houston, TX	01/16/2020
Ying Ma, Los Altos, CA	11/14/2019
Robert Wade Malone, Houston, TX	11/14/2019
Ryan John Markham, Arvada, CO	11/14/2019
Rodolfo R. Martinez Jr., Spring, TX	01/16/2020
Steven Kent McCann, Pearland, TX	01/16/2020
Robert Byron McDonald, Alexandria, VA	01/16/2020
James Burritt McElravy, Houston, TX	01/16/2020
Mark Allen McGuire, Arlington, TX	01/16/2020
Martha Ann McGuire, Dallas, TX	01/16/2020
Jimmy Lee McKee Jr., Irving, TX	11/14/2019
Larissa Benskin McLean, Pittsburgh, PA	01/16/2020
Ryan Russell McMorris, San Antonio, TX	11/14/2019
Brennen Paul McMullin, Irving, TX	01/16/2020
Raul Castillo Mercado, Plano, TX	01/16/2020
Alexander Wade Mezey, Chicago, IL	01/16/2020
Kenneth David Mindell, Coppell, TX	11/14/2019
Rehman Z. Momin, Rosenberg, TX	11/14/2019
Eric James Neal Jr., Marshall, TX	11/14/2019
Vu Hong Nguyen, Sugar Land, TX	01/16/2020
Sarah Christine Nichols, Capo Beach, CA	01/16/2020
Kristen Michelle O'Leary, Tyler, TX	01/16/2020
Richard Scott Oechslein, Houston, TX	11/14/2019
James Albert Osterkamp, Twin Falls, ID	11/14/2019
Dhruven Sanjaybhai Panchal, Irving, TX	01/16/2020
Susan Joy Patti, Georgetown, TX	01/16/2020
Charles Richard Pattison, Deer Park, TX	11/14/2019
Richard Adair Peabody, Dallas, TX	01/16/2020
Donna Lies Pell, Miramar, FL	11/14/2019
Jennifer Denise Pippin, Houston, TX	11/14/2019
Cheryl Lynn Plagens, Spring, TX	11/14/2019
Suzanne Purifoy, Richardson, TX	01/16/2020
Rohan Satish Ranadive, Dalworthington Gardens, TX	11/14/2019
Michael James Rapisand, Scottsdale, AZ	01/16/2020
Overton Martin Ray III, Houston, TX	01/16/2020
Thomas Gerald Romine, Dallas, TX	01/16/2020
Roger Ward Rozell, Spring, TX	01/16/2020
Sandra Lynn Sargent, Southlake, TX	11/14/2019
Elizabeth Naar Schroeder, Benton, LA	11/14/2019
Jonathan Worth Sellers, Tomball, TX	11/14/2019
Lesley Ann Setliff, Dallas, TX	11/14/2019
Peggy Jean Shaw, Austin, TX	01/16/2020
Ryan Kirk Smith, New York, NY	11/14/2019
Jennifer Rachelle Soles, McKinney, TX	01/16/2020
Kathy Ann Spears, Graham, TX	11/14/2019
Roger Dale Starnes, Plano, TX	01/16/2020
Patricia Gamez Stoll, Richardson, TX	01/16/2020
Cara Biersmith Strawbridge, Austin, TX	11/14/2019
Kelli Lynn Sumer, Southlake, TX	11/14/2019
Karima Sundrani, Houston, TX	01/16/2020
Pamela Renae Thornton, Spring, TX	01/16/2020
Jesse Torres, Houston, TX	11/14/2019
Jennifer Watson Vicari, Arlington, TX	01/16/2020
Michael William Vint, Austin, TX	11/14/2019
Kenneth Franklin Weithers, Plano, TX	01/16/2020
Elizabeth Calvert Whitehead, Dallas, TX	11/14/2019
Marc Cecil Williams, Houston, TX	11/14/2019
Trena Lynette Wiseman, San Antonio, TX	01/16/2020
Stephanie Hall Woodell, Fulshear, TX	01/16/2020
Larry Mason Yowell, Plano, TX	01/16/2020
Rick Allen Zachardy, Spring, TX	11/14/2019

## Board Date



### 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	Respondent / Location	Board Date
John Perry Abbott, Arlington, TX	01/16/2020	Joseph Darrell Yarbrough Griffin, Thorofare, NJ	01/16/2020
Carol Sue Owens Allred, Harker Heights, TX	11/14/2019	Steven Hugh Hamblin, Cedar Park, TX	01/16/2020
Romel A. Alnazer, Houston, TX	11/15/2019	John Patrick Hamner, Dallas, TX	11/14/2019
Lynne Jerue Anderson, Olympia, WA	11/15/2019	Viola Elaine Hamon, Tyler, TX	01/16/2020
Tina Marie Arenas, Dallas, TX	01/16/2020	David Don Hanusa, Houston, TX	11/15/2019
Mickey Dale Atkins, Leander, TX	11/15/2019	Cassi Lynn Harbin, Amarillo, TX	11/14/2019
Patricia Louise Austin, San Antonio, TX	01/16/2020	Davita Sue Harless, Garland, TX	11/15/2019
Mohamed Ahmed Badawy, Abu Dhabi, UAE	11/15/2019	Kenneth Eugene Harrison, Minneapolis, MN	01/16/2020
Jermaine Nahshon Badie, Frisco, TX	11/15/2019	John Charles Harvey, Carmel, IN	01/16/2020
Walter Lowry Barfield Jr., Houston, TX	11/14/2019	Veva J. Hawkins, Friendswood, TX	11/15/2019
Marian Batchelor, Marble Falls, TX	01/16/2020	Eric P. Hodnefield, Spring, TX	01/16/2020
Jeffrey Irvin Beason, Houston, TX	11/15/2019	Kelly Marie Hooper, Shawnee, KS	01/16/2020
Michael Edward Bernard, Omaha, NE	11/15/2019	Anthony Ray Horton, Dallas, TX	11/15/2019
Weston Ray Bert, Dallas, TX	11/14/2019	Catherine Schamp Jackson, Atlanta, GA	01/16/2020
Larry Joe Billa, Katy, TX	01/16/2020	Rachel Eleanor Jackson, Southborough, MA	01/16/2020
Ty Morland Bollinger, Portland, TN	01/16/2020	Sandra Johnson, Cloudcroft, NM	11/14/2019
Ben Bernie Boyd, Houston, TX	11/15/2019	Adil Jumambayev, San Francisco, CA	01/16/2020
Gage Everett Brackin, Waxahachie, TX	11/15/2019	Aubrey Harold Keene, Richmond, TX	11/14/2019
Paul Michael Brennan, The Woodlands, TX	11/14/2019	James Michael Kendrigan, Houston, TX	01/16/2020
Patsy Lee Carden Bridgman, Tyler, TX	01/16/2020	David Michael Kirsten, Cherry Hill, NJ	01/16/2020
Chrissa Dee Brinley, Denton, TX	01/16/2020	Mary Ann Krone, Cypress, TX	11/15/2019
Christopher Lee Bruner, Philadelphia, PA	01/16/2020	Michael W. Kyle, Tulsa, OK	01/16/2020
Thomas Davis Bruton, Arlington, TX	11/15/2019	Kenneth Scott Lamb, Dallas, TX	01/16/2020
Dorothy Guild Bryant, Austin, TX	01/16/2020	Sara Elizabeth Trusty Langston, Houston, TX	11/15/2019
Julie D. Bui, Carlsbad, CA	01/16/2020	Andrea Nicole Leete, Dallas, TX	01/16/2020
Mark Andrew Burton, San Mateo, CA	01/16/2020	Jerry David Levey, Bellaire, TX	11/14/2019
Belle Ann Butler, Phoenix, AZ	01/16/2020	Florence Elizabeth Lightfoot, San Antonio, TX	01/16/2020
Phillip Jewell Butrum, San Antonio, TX	01/16/2020	Carla Manley Longhofer, Houston, TX	11/15/2019
Mary Ellen Campbell, McKinney, TX	01/16/2020	Louis Lupinacci Jr., Katy, TX	01/16/2020
Roy Sampey Carley, Midway, UT	11/15/2019	Gregory V. Mabry, Houston, TX	01/16/2020
Karen S. Carrel, Carrollton, TX	11/14/2019	Mark Egon Mackenzie, New York, NY	01/16/2020
Allison Grace Chabot, Dallas, TX	01/16/2020	David C. Maddy, Graham, TX	01/16/2020
Sarah Myles Chandler, San Antonio, TX	11/14/2019	Michael Alan Manders, San Francisco, CA	01/16/2020
Melanie Kay Chaney, San Antonio, TX	01/16/2020	David Rankin Mann, Houston, TX	01/16/2020
Billy Kenneth Cheek, Dallas, TX	01/16/2020	Stephen Charles Martin, San Antonio, TX	11/15/2019
Kuo Chan Chen, Stamford, CT	11/14/2019	Cynthia Thompson McDonald, Sammamish, WA	11/15/2019
Sarah Renee Chewing, Texarkana, TX	11/14/2019	Brenda Maureen McMullen, La Mesa, CA	11/15/2019
Bertha Chuiwan Chiu, San Jose, CA	01/16/2020	Dana Lee McRimmon, El Paso, TX	01/16/2020
Emily Grace Christen, Dallas, TX	11/14/2019	Jeffery Wayne McWhorter, Albuquerque, NM	11/15/2019
Brett Ashley Christiansen, Irving, TX	11/14/2019	Terry Miller, Murphy, TX	01/16/2020
Jennifer Joyce Collins, Houston, TX	01/16/2020	Kelly Beth Jones Mitchell, Fair Oaks Ranch, TX	11/15/2019
Melville Dwight Connet III, Pescadero, CA	11/14/2019	Teresa Clark Mitchell, Midland, TX	11/14/2019
Jacqueline Allison Cook, Pearland, TX	01/16/2020	Kenneth Kyle Monroe, Spring, TX	11/15/2019
Kameron Larie Cook, Conifer, CO	01/16/2020	Ahryun Moon, San Francisco, CA	01/16/2020
Ronald Wayne Coulson, Saginaw, TX	11/14/2019	Thomas Michael Motter, Houston, TX	01/16/2020
Patti Simmons Cox, Amarillo, TX	01/16/2020	Lisa Ann Murphy, Van Alstyne, TX	01/16/2020
Carolyn Kay Cross, Cedar Hill, TX	01/16/2020	Nicole Marie Murray, Baltimore, MD	01/16/2020
Kris Shane Cummins, Lindsay, OK	01/16/2020	Deborah Kai-Su Nelson, Niwot, CO	11/15/2019
Gary Lee Cutter, Grapevine, TX	01/16/2020	Carole Yvonne Norred, Marble Falls, TX	11/15/2019
Donna Williams Davis, Missouri City, TX	01/16/2020	Enrique Nowogrodzki, Pembroke Pines, FL	01/16/2020
Don Charles Day, Pilot Point, TX	01/16/2020	Paul Raymond Olsen, Highland, UT	11/14/2019
Tandy Jay Day, Austin, TX	01/16/2020	David Morgan Orton, Provo, UT	01/16/2020
Emile Victor Denke, Fort Worth, TX	01/16/2020	Ralph Irvan Parman, Houston, TX	01/16/2020
John Thomas Dimmick, Plainfield, IN	11/15/2019	Russi Jehangir Patel, Houston, TX	11/15/2019
Shirley McAfee Dorr, The Woodlands, TX	11/15/2019	Julia P. Pitre, Mobile, AL	11/15/2019
Jennifer Dudley, Shreveport, LA	01/16/2020	Nicholas Peter Postolos, Houston, TX	01/16/2020
Stevi A. Ebert, Denton, TX	11/14/2019	Emily Jo Ray, Dallas, TX	01/16/2020
William Jonathon Erie, Texarkana, TX	11/15/2019	Jimmie Carol Ray, Tyler, TX	11/15/2019
Nahom Gebeto Essaw, Wylie, TX	01/16/2020	Carlos Agustin Reyes-Garcia, El Paso, TX	11/14/2019
Jill Marie Foster, Kingwood, TX	01/16/2020	Tara Dawn Richards, San Diego, CA	11/14/2019
Jennifer Elaine Gilliam, New York, NY	01/16/2020	Celina Garza Ridge, Houston, TX	01/16/2020
		Homer Glen Rowe, Nashville, TN	01/16/2020
		Daren O. Rubink, The Woodlands, TX	01/16/2020
		Elizabeth Irene Russell, Dallas, TX	01/16/2020
		Michael William Samson, Houston, TX	11/15/2019
		Ronald Robert Schwenk, Dallas, TX	01/16/2020
		Priti Dipen Shah, Plano, TX	11/15/2019
		Haseeb H. Shaikh, Abu Dhabi, UAE	11/15/2019
		Donald Robert Shaw, Johnson City, TX	01/16/2020
		Beverly Rae Kinard Shearin, Murphy, TX	11/14/2019



### Respondent / Location

Bruce Edward Short, Glen Allen, VA  
Apostolos Sotiriades, Houston, TX  
Michael Alan Stacey, The Colony, TX  
Martha Elizabeth Stephens, Las Vegas, NV  
Trevor Park Sterling, Fort Collins, CO  
Robert Howard Strawser, Bryan, TX  
Rajesh Suri, Sugar Land, TX  
Jeremy Adam Sweek, Houston, TX  
David Thomas Sweet, Dallas, TX  
Dennis Michael Thies, Houston, TX  
Atticus Haygood Thomas Jr., Dallas, TX  
Timothy Theodor Timmerman, Austin, TX  
Micki Van, Austin, TX  
Mallory Nicole Vasquez, New York, NY  
Deborah Law Pevey Weiher, Sugar Land, TX  
Wooyon Whang, Dallas, TX  
Gerald Lee Whelply, Spring, TX  
Jennifer Vaught Wilson, Houston, TX  
Beverly Ann Winters, Austin, TX  
Susan Elizabeth Wright, Dallas, TX  
Bolat Yermagambetov, Houston, TX  
Di-Wei David Zhu, Houston, TX

### Board Date

11/14/2019  
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11/14/2019  
11/15/2019  
01/16/2020

### 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

Colin Andrew Baker, Houston, TX  
Kirsten Leigh Barringer, Kingwood, TX  
David Ian Campbell, Leander, TX  
Thuy T. Lam Do, Dallas, TX  
Michael Girard Gaffney, San Antonio, TX  
Adefunke Sharon Kasali, Pearland, TX  
Shanna Brown Mattson, Waco, TX  
Kevin Ross Pringle, New York, NY  
Terry Lee Purchal, Dallas, TX  
Rogers Adair Roberts, Houston, TX  
Melissa Ann Strength, Fort Dix, NJ  
Elizabeth Wright, Houston, TX

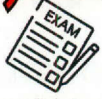
### Board Date

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11/14/2019  
01/16/2020  
01/16/2020

## TEXAS STATE BOARD of PUBLIC ACCOUNTANCY

# 2019 Year in Review

5,865



exam candidates tested  
(may have taken  
multiple sections)

1,778



certificates issued  
to TX candidates

708



new firm licenses issued

655



CPAs licensed in TX  
through  
reciprocity

1,287



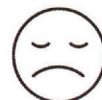
licensees retired for  
the first time

151



CPE sponsors successfully  
completed review

166



complaints opened  
with the Board

11



licenses revoked

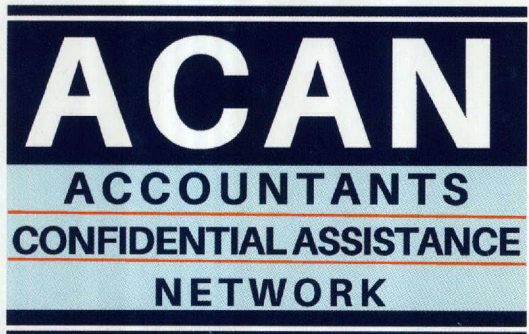


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