



TEXAS STATE BOARD REPORT

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NEWS & UPDATES

Why You Need a Practice Continuation Agreement

Do you have a contingency plan in place to protect your clients and practice if you become disabled or pass away suddenly? A 2016 American Institute of Certified Public Accountants (AICPA) survey found that only 7 percent of sole practitioners have a practice continuation agreement in place. However, without a contingency plan, you may be placing an unnecessary burden on your clients, family, and colleagues. You also may be putting your clients' private information and the reputation of your practice at risk. Who will manage your client records and assure their safekeeping in your absence?

The creation of a practice continuation agreement should be an important resolution for the New Year. With a practice continuation agreement in place, you will have peace of mind that your clients' services will continue uninterrupted if you become incapacitated. You can also use an agreement to help you transition to retirement. Thankfully, the process of forming a practice continuation agreement doesn't have to be difficult and there are excellent resources available through the AICPA and the National Association of State Boards of Accountancy (NASBA). You can access their free Practice Survival Toolkit at aicpa.org/PracticeSurvivalKit.

Your first step should be to review different types of agreements and decide which one is best suited to your practice. A one-on-one agreement is made between two sole practitioners and is usually in the form of a buy/sell agreement or cross-purchase agreement. A group agreement is another popular practice continuation agreement in which several CPAs act as successors to each other's firms. If a CPA in the group becomes disabled or dies, his or her clients are asked to select a new CPA from the surviving members.

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CALENDAR

Swearing-In Ceremony
Saturday, June 17, 2017
10:00 a.m.
Palmer Events Center
Austin, TX

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 January 25, 2017)

Sponsor #	Sponsor Name	Date of Next Review	Status
000446	Aramco Services Company	01/01/2019 - 12/31/2019	E
000366	Borden Duffel, PC	12/01/2018 - 11/30/2019	E
003236	George Morgan & Sneed, PC	12/01/2018 - 11/30/2019	A
010227	Katopocy, LLC	11/01/2018 - 10/31/2019	A
001249	Lincoln Property Company	12/01/2018 - 11/30/2019	A
000416	Mosher Seifert and Company, CPAs	01/01/2019 - 12/31/2019	A
009787	NuStar Energy	12/01/2018 - 11/30/2019	A
000325	Pattillo, Brown and Hill, LLP	12/01/2018 - 11/30/2019	A
000205	SMU-Cox School of Business	11/01/2018 - 10/31/2019	A
009958	Tax Executive Institute - Oklahoma City Chapter	12/01/2018 - 11/30/2019	A
000260	Texas Society CPAs/CPE Foundation Inc.	12/01/2018 - 11/30/2019	A
000359	Weinstein Spira & Company, PC	12/01/2018 - 11/30/2019	A

Registration Status: A = Currently active E = Currently expired

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

Firm Registration and Peer Review

An individual CPA who performs attestation services or uses any variation of "CPA" in dealing with the public must register with the Board as a firm (*Rule §501.81*). Additionally, if the firm performs or offers to perform attest services as described in Board *Rule §527.4*, it is required to enroll in the peer review program. The Board adopted updated rules for peer review in 2016 to accommodate changes to the American Institute of Certified Public Accountants standards. If the highest level of service performed is preparation engagements in compliance with Statement on Standards for Accounting and Review Services (SSARS) 21, the firm may claim an exemption from peer review.

Once your firm has completed an attestation engagement, you have 30 days to enroll in the peer review program with an approved sponsoring organization (*Rule §527.3*), and 10 additional days to provide enrollment confirmation to the Board. For more details visit <http://www.aicpa.org/interestareas/peerreview/resources/faqs/downloadabledocuments/qandapr.pdf>

Reporting to the Board: The assigned review due date is the date that the peer review should be completed, accepted by the Texas Society of Certified Public Accountants, and returned to the Board. The firm should begin scheduling the review at the year-end to ensure timely completion of the review. Once you have received the final letter of acceptance for the peer review, you should submit the peer review report and final letter of acceptance to the Board. **It is the firm's responsibility to provide this information to the Board.**

Exiting the Program: When your firm no longer provides any attestation services you should notify the Board and the Society within 30 days of the change in service. Your firm may claim an exemption during any period in which no attestation services have been performed. Do not let any information requested by the sponsoring entity languish, as this may impact your firm's practice license down the road.

Stay up-to-date with ongoing changes! SSARS 23 has already been issued and some sections will take effect on May 1, 2017. Take time during the coming months to make sure your practice is ready. You can find the latest at:

http://www.aicpa.org/Research/Standards/CompilationReview/DownloadableDocuments/SSARS_23.pdf

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900

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EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

Accounting/Administration
(512) 305-7800
FAX (512) 305-7854
accounting@tsbpa.texas.gov

CPE
(512) 305-7844
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Enforcement
(512) 305-7866
FAX (512) 305-7854
enforcement@tsbpa.texas.gov

Executive Director
(512) 305-7800
FAX (512) 305-7854
executive@tsbpa.texas.gov

Licensing/Peer Review
(512) 305-7853
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Publications
(512) 305-7804
FAX (512) 305-7875
publicinfo@tsbpa.texas.gov

Qualifications
(512) 305-7851
FAX (512) 305-7875
exam@tsbpa.texas.gov

Consider your firm's reputation, expertise, rates, efficiency, profitability, location, and staff. This assessment will help you select which agreement is right for you and will also aid in your search for a successor. Make sure your client files are up to date and ready for your successor's review. You will also need to conduct a valuation of your practice, including fixed assets, accounts receivable, and work in process.

Next, you will need to search for a successor. Make a list of potential practitioners and then narrow your list down to the best matches. You may want to consider your professional staff, other sole practitioners, previous employers, or a larger firm. Approach your potential successors and hold initial talks, but avoid any swift decisions.

After you have determined the value of your practice and have selected a successor, the Texas State Board recommends that you meet with your attorney to discuss Texas laws and rules that may affect the negotiation, creation, and implementation of your practice continuation agreement. The Board has several rules related to practice transitions, or the continuation of a CPA firm's practice following certain events such as the sale or merger of the firm, or the loss of a sole proprietor. These rules are intended to protect the public and to guide practitioners through these transitions. The following rules provide a brief summary of some of the applicable laws:

- The treatment of original client records and the provision for the return of client records following a practice change can be found in [Rule §501.76](#).
- Board regulations related to firm names after the loss of an owner/member can be found in [Rule §501.83](#). Additionally, provisions related to the loss of a sole proprietor can be found in [Rule §513.16](#). These rules are intended to provide clarity to the general public.
- All licensees understand the importance of maintaining the confidentiality of client communications. However, Chapter 901.457 (b) (7) of the [Public Accountancy Act](#) permits disclosure of client information to another CPA firm in the course of a practice review for a potential acquisition, or merger when both firms enter into a non-disclosure agreement.
- If your firm participates in the peer review program you will need to notify the administering entity (the Texas Society of CPAs, in most cases), so it can properly assign subsequent reviews related to [Rule §527.4](#).



You should consider contacting your attorney to prepare a draft agreement. After covering legalities, you are ready to begin formal negotiations and the creation of your practice continuation agreement. Once the agreement is finalized and signed by you and your successor, discuss your plans with your attorney and family. Finalize letters of instruction to your family or heirs, clients, attorney, and staff to be delivered in the event of your death or incapacitation. Ensure that all copies of the agreement and relevant documents are secure. Finally, meet with your successor to discuss your plans and schedule a date for the first annual review of your agreement. Be sure to keep your clients informed at the appropriate time.

For more detailed information and instructions, visit aicpa.org/PracticeSurvivalKit.

Swearing-In Ceremony, December 3, 2016 — 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:** Emily Baker, Megan Alexander, and Austin Winsett.

L-R, front row: Shawn Morgan, Candace DiPaolo, Mollie Dye, and Erin Barlow.

Board members who welcomed the new CPAs to the profession were, **L-R:** Benjamin Peña, Jonathan B. Cluck, Donna J. Hugly, J. Coalter Baker, Dr. Roselyn Morris, John R. Broaddus, and Phillip W. Worley.



Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R, back row:** Jan Keeling, Mandy Klein, Mei-Feng Lu, Tony Ross, Frank Stover, and Donna Wesling.

L-R, front row: Connie Clark, Vicki Foisy, Nancy Foss, Kara Hamann, Angela Hardy, and Michele Heyman.

Fifty-Year Licensees from the December Ceremony



Fifty-year honorees who attended the December 3 ceremony. **Back row, left to right:** Russ Brown, Mario Gonzalez, J. Lowell Goode, Ray Johnson, James E. Keller, and Jack E. Lee.

Front row, left to right: Samuel Miller, Lee Mueller, Gerry Parker, Norman Ransleben, Gary L. Thurman, and Ben Trotter.

FIFTY-YEAR LICENSEES

Jerry Leeman Allen
 Ronnie Mac Ayers
 William Miller Banister
 Howard Gene Barber
 Neil Maclean Bowie
 Frederick Randolph Box
 James H. Brock Jr.
 Russell Ellsworth Brown
 Robert E. Brummett
 James M. Charbonnet Jr.
 Benjamin Homer Comiskey Jr.
 Joe Robert Davis
 Robert Francis Earhart
 David D. Emmert
 Kenneth A. Everhard
 Wesley Wayne Evt
 Robert Donald Forrester
 H. Preston Franks
 John Charles Garvey
 James W. Giese
 Mario Gonzalez Jr.
 James Lowell Goode
 Harold Bernard Gcwens
 Charles L. Green
 Jack Allen Griggs

Don William Grimes
 Edward James Hanslik
 William Russell Harp
 Cornelius B. Hart
 A. J. Herrington
 Gerald Ray Holsapple
 Martin W. Hoover Jr.
 Eldon E. Howard
 Lamar C. Jackson
 Ray Allen Johnson
 Robert Leroy Johnston
 Cary McCall Jones
 James E. Keller
 Donald A. Key
 Raymond M. Larkin
 Jack Edward Lee
 James Robert Lovett
 Martin Everett Matyas
 John Richard McDowell
 Joseph M. Megna
 James Royce Miller
 Samuel R. Miller
 Robert Louis Moore
 Lee Moritz Mueller
 Frederick W. Nelan

James S. Newcomb
 Billy Wayne Outlaw
 Gerald Allan Parker
 William Manly Parrish
 Russell Vernon Payne
 Charles Gustavus Peterson III
 Earl Dean Pharis
 T. R. Popp
 Norman H. Ransleben
 Donald Wayne Sheffield
 Wilford Wayne Simpson
 Richard Churchill Spikes
 Gary Adolph Steinke
 M. Theodore Thompson
 Gary L. Thurman
 Benjamin B. Trotter
 Roland Lawrence Voigt
 Dayton W. Ward
 William Louis Wayne
 John Richard Webb
 Paul David Wiggs
 James Madison Williams Jr.
 Jerry Seale Williford
 Deward Dale Wofford

ENFORCEMENT ACTIONS

Ratified at the November 17, 2016 Board Meeting

A. AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 16-05-11L**
Respondent: David Lee Chapman
Hometown: Spring, TX
Certificate No.: 011376
Rule Violations: 501.74(b),
501.90(12)
Act Violation: 901.502(6)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$500 and \$273.55 in administrative costs within 30 days of the date of the Board Order. Respondent must also reimburse the client for fees paid to Respondent for preparing the tax return and provide proof to the Board of such payment. In addition, Respondent must reimburse the client for any penalties and interest assessed by the IRS as a result of the late filing.

Respondent failed to complete an engagement to prepare a tax return in a timely manner. Respondent also failed to respond to a client's inquiry regarding the completion of her tax return.

- 2. Investigation No.: 16-07-01L**
Respondent: Steven Edwin Harper
Hometown: Leander, TX
Certificate No.: 023751
Rule Violation: 501.90(5)
Act Violations: 901.502(6),
901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked in lieu of further disciplinary proceedings.

Respondent was convicted of Conspiracy to Make False Statements to a Production Credit Association.

- 3. Investigation No.: 16-01-04L**
Respondent: Steven Martin McCraw
Hometown: Plano, TX
Certificate No.: 017236
Rule Violation: 501.90(8)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$318.97 in administrative costs within 30 days of the date of the Board Order. In addition, Respondent shall complete and submit proof of completion of the requirements of the Securities and Exchange Commission (SEC) settlement including payment of the penalties.

Respondent was charged by the SEC and settled the case agreeing to a permanent injunction barring him from using any fraud, deceit or untrue statements or omissions about material facts in connection with offering, buying or selling securities. Respondent also agreed to disgorgement of \$111,800, offset by a \$71,000 settlement made in another SEC case, as well as prejudgment interest and a \$50,000 civil penalty.

- 4. Investigation Nos.: 16-06-04L,**
16-06-05L
Respondents: Leslie Ann Ratliff
& Leslie A. Ratliff, CPA (Firm)
Hometown: Portland, TX
Certificate No.: 088544
Firm License No.: T09018
Rule Violations: 501.74(b),
501.90(2)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay a \$500 administrative penalty and \$273.55 in administrative costs within 30 days of the date of the Board Order. In addition, Respondent shall complete and submit proof of completion of four hours of live CPE in the area of ethics. 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.

Respondent forged a client's name on a 1040X tax return and filed the return.

- 5. Investigation No.: 16-07-04L**
Respondent: Jason Paul Rodrigue
Hometown: Carrollton, TX
Certificate No.: 095996
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's certificate was revoked in lieu of further disciplinary proceedings.

Respondent pleaded guilty to the felony offense of Aggravated Sexual Assault with a Child on March 31, 2016.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation Nos.: 16-03-13L,**
16-03-14L
Respondents: Michael Perry
Bruce & Michael P. Bruce, CPA,
P.C. (Firm)

Hometown: Dallas, TX
Certificate No.: 019118
Firm License No.: C05172
Rule Violation: 527.5
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and subject to a scope limitation from the effective date of the Board Order until an application for removal of the limitation is found acceptable to the Technical Standards Review (TSR) Committee and ratified by the Board.

Respondent Firm has received three successive deficient peer reviews as defined under Board *Rule* 527.5.

- 2. Investigation Nos.: 16-02-06L &**
16-02-07L
Respondents: Terrance Scott Eckert
and Candy & Schonwald, PLLC
(Firm)
Hometown: Dallas, TX
Certificate No.: 046881
Firm License No.: C07690
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondent Eckert was reprimanded and Respondent Firm is subject to a scope limitation from the effective date of the Board Order until an application for removal of the limitation is found acceptable to the TSR Committee and ratified by the Board.

The Employee Benefits Security Administration's initial review found that Respondent Firm issued an audit without sufficient evidence of the audit work performed in certain areas.

- 3. Investigation Nos.: 16-03-15L,**
16-03-16L
Respondents: Paul Robert Was-
serloos & Paul R. Wasserloos
(Firm)
Hometown: Galveston, TX
Certificate No.: 052077
Firm License No.: T07517
Rule Violation: 527.5
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and subject to a scope limitation from the effective date of the Board Order until an application for removal of the limitation is found acceptable to the TSR Committee and ratified by the Board.

Respondent Firm has received three successive deficient peer reviews as defined under Board *Rule* 527.5.

Continuing Professional Education Actions

The certificate of each respondent listed below was 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 *Section 523.111* (Required CPE Reporting) and *501.94* of the Board's *Rules*, as well as *Section 901.411* (CPE) of the *Act*.

Respondent / Location	Board Date
Jeffrey Altizer, McKinney, TX	11/17/2016
Kimmi Lakisha Attaway, Houston, TX	11/17/2016
Boniface Ngang Awundaga, Rosharon, TX	11/17/2016
Keri Sue Bright, Huntington Beach, CA	11/17/2016
Walter Gordon Brown, Austin, TX	11/17/2016
Diana Carrillo, Santa Clara, CA	11/17/2016
Tamara Gayle Cooper, Rockwall, TX	11/17/2016
Catherine Fomby, Galveston, TX	11/17/2016
James Lawrence Frankeberger, Frisco, TX	11/17/2016
Mariana A. Gimenez, El Paso, TX	11/17/2016
Rose Marie Harris, Houston, TX	11/17/2016
Judy Ellen Heath, Allen, TX	11/17/2016
Patricia Sue Keefer, Irving, TX	11/17/2016
Ekaterina Konstans, Stockholm, Sweden	11/17/2016
Sandra Natalia Mendez, El Paso, TX	11/17/2016
Christopher Courtney Mersinger, Houston, TX	11/17/2016
Loan Marie Nguyen, Sugar Land, TX	11/17/2016
Kevin Michael Patterson, Oxford, MS	11/17/2016
Scott F. Roberts, Round Rock, TX	11/17/2016
Donald Eugene Rutt, Kingwood, TX	11/17/2016
Robert Scott Schaefer, Austin, TX	11/17/2016
Stephen Achankeny Sendze, Houston, TX	11/17/2016
George Ian Smith III, Spring, TX	11/17/2016
Kelly Anne Sudderth, Marfa, TX	11/17/2016
Eddison Titus, Houston, TX	11/17/2016
Todd F. Weatherford, New York, NY	11/17/2016
David Anthony Wesch, Austin, TX	11/17/2016
William Michael Westerman, Kennard, TX	11/17/2016
Adam Michael Yee, Dallas, TX	11/17/2016

Three-Year Delinquent Actions

The respondents listed below violated *901.502(4)* 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
Larry William Adair, Trophy Club, TX	11/17/2016
Gregory Keith Adams, Plano, TX	11/17/2016
Buddy Ray Ballou, Spring, TX	11/17/2016
Donna Lois Bice, Dallas, TX	11/17/2016

Respondent / Location	Board Date
Brandi Laine Brown, Houston, TX	11/17/2016
Billie Frances Palm Bryant, Kerrville, TX	11/17/2016
Pamela Sue Elam Carr, Russellville, AR	11/17/2016
Clara Ione Case, Parker, CO	11/17/2016
Marni London Case, Austin, TX	11/17/2016
Ronald Douglas Co eman, Arlington, TX	11/17/2016
Philip Lamar Cravens, San Angelo, TX	11/17/2016
Derrick A. Doud, Cypress, TX	11/17/2016
Glenn Martin Gaylord, Savannah, GA	11/17/2016
Ziyang Geng, Ann Arbor, MI	11/17/2016
Gene Franklin Groom, Amarillo, TX	11/17/2016
Amy Janiece Henson, Chandler, TX	11/17/2016
Natasha Holton, Huntington Beach, CA	11/17/2016
Robert Duane Hope, Longview, TX	11/17/2016
Mary Laura Young Jacobs, Pflugerville, TX	11/17/2016
Martin Wayne Kaup, Dallas, TX	11/17/2016
Crystal R. Lampitt, Longview, WA	11/17/2016
James Scott Long, Richardson, TX	11/17/2016
William Reese Love ace, Granbury, TX	11/17/2016
Gabriel Lawrence Lugo, Coppell, TX	11/17/2016
Joseph Emerson Maddox III, Tampa, FL	11/17/2016
Marla Patricia Matus, Coppell, TX	11/17/2016
Susan Wofford Mead, Merrimack, MA	11/17/2016
Lawrence Michael Milton, Plano, TX	11/17/2016
Michael John Moecker, West Hills, CA	11/17/2016
Douglas Brent Morgan, Waco, TX	11/17/2016
Gary Don Morton, Eupora, MS	11/17/2016
Erin Aline Oliphant, Sitka, AK	11/17/2016
Lana Jean Paparella, San Antonio, TX	11/17/2016
Cody Paul Pedersen, Houston, TX	11/17/2016
Robert Pierce, Ashgrove, Australia	11/17/2016
Gary Dale Ray, Spring, TX	11/17/2016
Carrine Klingman Reilly, Dallas, TX	11/17/2016
Janet Nell Rockenbaugh, Galveston, TX	11/17/2016
Franklin Henry Rodgers Jr., Lubbock, TX	11/17/2016
Philip Michael Seabrease, Houston, TX	11/17/2016
Christopher W. Shearon, Houston, TX	11/17/2016
Barbara Silver, Antelope, CA	11/17/2016
Randall Scott Simpson, Dallas, TX	11/17/2016
Deborah Ann Ponder Stevens, Roswell, GA	11/17/2016
William N. Strassburger, Fort Worth, TX	11/17/2016
Jeffrey William Strong, Sugar Land, TX	11/17/2016
Rodney Dwane Sullivan, Prosper, TX	11/17/2016
Robert Alexander Sweitzer, Fort Worth, TX	11/17/2016
Ellen Patricia Shappe Upton, El Paso, TX	11/17/2016
Ronald Mansel Van Sickle, Dallas, TX	11/17/2016
Alisha Anne Wilcox, Spring, TX	11/17/2016
Paul Andrew Willis, Blaine, MN	11/17/2016
Dana Jane Wirth-Santell, Houston, TX	11/17/2016
Alexander Edgar Wiskup, Washington, D.C.	11/17/2016
Susan Marie Womble, Corpus Christi, TX	11/17/2016

Texas State Board of Public Accountancy

333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701-3900

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Attention: CPAs, Exam Candidates, and Accounting Students

If you are dealing with alcohol or drug dependency problems or mental health issues, you can get help from the Accountants Confidential Assistance Network (ACAN). ACAN volunteers are CPAs who have had first-hand experience with these same issues and who understand what you are dealing with. Don't hesitate to get the help you need. All communications are confidential.

**For help, call
1-866-766-2226**



Additional Volunteers Needed

ACAN needs volunteers across the state. If you are a CPA in recovery and interested in volunteering, please call 1-866-766-2226.

Legal Notice:

The identity and communications and the fact of membership of anyone attending this group are confidential and protected under penalty of law under *Chapter 467* of the *Texas Health and Safety Code*.