

TEXAS STATE BOARD REPORT

Vol. 129 | November 2016

NEWS & UPDATES

Possible Continuing Professional Education Changes

The Texas State Board of Public Accountancy (TSBPA) is considering changes to its continuing professional education (CPE) *Rules*, which would allow licensees to receive CPE credit for sponsored nano learning and blended learning programs. “These new forms of learning are being introduced because national trends have recognized that people learn by a variety of methods. It remains to be seen how readily available these new programs will be and how well they will be received by CPAs,” said TSBPA Executive Director William Treacy.

A nano learning program is defined as a tutorial program designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media and without interaction with a real-time instructor. Electronic media includes technology applications and processes and computer-based or web-based technology. Unlike a self-study program, a nano learning program is typically focused on a single learning objective and is not paper based. A nano learning program is not a group program, nor is it a substitute for comprehensive programs addressing complex issues.

A blended learning program combines multiple learning formats. Activities can include lectures, discussion, guided practice, games, case studies and simulation. The varied delivery methods include group live, group Internet based, self study, or nano learning. The primary component of the program may be synchronous or asynchronous, allowing the participant to control a portion of the time and pace of the learning.

The proposed revisions to CPE standards would allow one-fifth (0.2) of CPE credit for nano learning and also one-fifth of other delivery methods after a minimum amount of credit has been awarded. Texas CPAs would continue recording their CPA credits through the Online Services options on the TSBPA website: www.tsbpa.texas.gov.

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CALENDAR

Swearing-In Ceremony
 Saturday, Dec. 3, 2016
 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 October 28, 2016)

Sponsor #	Sponsor Name	Date of Next Review	Status
009444	360training.com, Inc.	10/01/2018 - 09/30/2019	A
000211	Accounting Education Associates, LLC	11/01/2018 - 10/31/2019	A
008973	Aon Risk Services Southwest, Inc.	07/01/2018 - 06/30/2019	A
009491	Axia Partners	05/01/2018 - 04/30/2019	A
010195	Bessemer Trust	07/01/2018 - 06/30/2019	A
007946	Brick & Associates, Inc.	08/01/2018 - 07/31/2019	A
008715	CPE World, Inc.	06/01/2018 - 05/31/2019	A
009324	East Texas Communities Foundation, Inc.	06/01/2018 - 05/31/2019	A
009785	ECOM Atlantic, Inc.	11/01/2018 - 10/31/2019	A
010196	Frost Bank - Corporate Banking	07/01/2018 - 06/30/2019	A
008473	FUNCPE	03/01/2018 - 02/28/2019	A
003618	Gilliam, Wharram & Co., PC	08/01/2018 - 07/31/2019	A
007675	Gulfmark Offshore, Inc.	07/01/2018 - 06/30/2019	A
010194	Heart of Texas Chapter of Construction Financial Management Association	07/01/2018 - 06/30/2019	A
002355	Hein & Associates, LLP	08/01/2018 - 07/31/2019	A
010186	J. Martin & Company, P.C.	06/01/2018 - 05/31/2019	A
010193	K E Andrews	07/01/2018 - 06/30/2019	E
008322	McCornell & Jones LLP	06/01/2018 - 05/31/2019	A
009613	Merecith & Associates	07/01/2018 - 06/30/2019	A
000222	Pannell Kerr Forster of Texas, PC	11/01/2018 - 10/31/2019	A
007375	Patterson & Associates	07/01/2018 - 06/30/2019	A
008984	PriceKubecka, PLLC	08/01/2018 - 07/31/2019	A
008935	Robnett & Company, CPAs	05/01/2018 - 04/30/2019	A
001208	Roloff Hnatek and Company, LLP	11/01/2018 - 10/31/2019	A
000043	Rylander Clay & Opitz, LLP	11/01/2018 - 10/31/2019	A
004842	Sabine-Neches Tax & Financial Specialist	11/01/2018 - 10/31/2019	A
010176	Singleton, Clark & Company, PC	05/01/2018 - 04/30/2019	E
009833	Southwestern Energy	06/01/2018 - 05/31/2019	A
000139	Texas Extension Education Foundation, Inc.	11/01/2018 - 10/31/2019	A
005721	TEXPERS	08/01/2018 - 07/31/2019	A
004184	The Tax School	08/01/2018 - 07/31/2019	A
005719	Wolfepak, Inc.	08/01/2018 - 07/31/2019	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.

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PUBLIC ACCOUNTANCY

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The Board is still considering these proposed changes to CPE Rules. If the revisions are approved, they will be implemented in the late spring of 2017. The proposed revisions are a result of changes to CPE provider standards issued jointly by the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA). "The addition of blended learning and nano learning meets the marketplace demand for greater flexibility and increased CPE options. These modernizations to the standards are in line with what we heard from our Future of Learning Task Force and reflect the current dynamic business environment CPAs operate in," said Clar Rosso, AICPA Vice President of Member Learning and Competency.

TSBPA Gave \$4.2 Million in Scholarships Over Five Years

The Board's fifth-year scholarship program provided 1,773 scholarships totaling \$4,275,624.62 in scholarships over the past five academic years (2012–2016). The scholarships aid disadvantaged students who need assistance financing a fifth year of college often necessary to meet the educational requirements to take the CPA Exam. Funds are allocated to participating Texas colleges and universities, whose financial aid offices make the decisions on providing scholarships to individual students.

The fifth-year scholarship program is funded by Texas certified public accountants (CPAs) who contribute a legislatively mandated \$10 fee to the scholarship program through their annual license renewal. The *Public Accountancy Act* (the Act) provides for the establishment and maintenance of the program. The Texas Legislature passed House Bill 2440 (81st Legislature Regular Session 2009) and Senate Bill 777 (82nd Legislature Regular Session 2011) transferring administration of the accounting scholarship trust fund for fifth-year accounting students to the TSBPA. No administrative costs were assessed by the Board to administer the scholarship program. The funds were established to provide financial assistance to students intending to take the CPA Exam.

Volunteer With Community Tax Centers



For 25 years, Foundation Communities has helped empower low-income families in greater Austin to build a better financial future. You can join their mission by volunteering with their Community Tax Centers program. Whether you're looking to build your skills and experience, make new friends, build your professional network, or to simply contribute your time to the community, this opportunity provides a substantial and meaningful way to volunteer.

The Community Tax Centers are open from mid-January until April 18, 2017. Volunteers are asked to serve 30 hours and can meet that commitment by serving a three-hour shift most weeks of the tax season. There are multiple volunteer sites that are open weekdays, evenings, and weekends, giving you the flexibility to choose a location and time that's convenient for you.

Each year, volunteers put about \$35 million back into the pockets of low-income families in the Austin area community — refunds families use to buy food, pay outstanding bills, and save for their children's future. In 2017, the tax centers expect to see more than 20,000 families. To make this happen, they need 600 active volunteers.

Visit foundcom.org/volunteer to complete a volunteer application or learn more about the program. You can also contact Gwen Moore at Gwen.Moore@foundcom.org for more details.

In Memoriam

<i>Name / Location</i>	<i>Date Licensed</i>	<i>Date of Death</i>	<i>Name / Location</i>	<i>Date Licensed</i>	<i>Date of Death</i>
I. Jay Aarons, Austin	03/24/1975	01/18/2016	G. Wayne Evans, Irving	02/03/1970	11/13/2015
Leonard E. Addicks, Brenham	07/26/1956	12/01/2015	Alison Roxanne Evers, Houston	09/07/1988	02/15/2016
Robert Leon Allen, Dallas	02/07/1975	02/20/2016	Gary L. Faunce, Clifton	03/17/1978	01/06/2016
Lynn S. Altemeyer, Austin	09/07/1988	05/10/2016	Richard H. Fedson, Kingwood	01/29/1959	03/18/2016
Braxton Daniel Anders, Breckenridge	02/03/1965	02/16/2016	Stonewall Jackson Fisher III, San Antonio	01/31/1971	10/06/2015
Jack Tarpay Andersen, San Antonio	12/09/1983	11/25/2015	Darren Brian Flatt, Carrollton	05/18/1994	05/25/2016
Fredric Joseph Attermeier, Houston	07/27/1973	01/26/2016	George Elbert Foreman, Johnstown	07/30/1970	04/13/2016
Charles W. Awalt, Abilene	02/03/1970	03/09/2016	Joe Foster, Arlington	04/20/1979	04/23/2016
Nancy Brady Ayotte, Seguin	03/01/1998	04/30/2016	Timothy Wayne Foster, Dallas	11/21/1981	05/02/2016
Jeanie Shaddix Baggett, College Station	10/04/1979	01/05/2016	James Eugene Fowlkes, Richardson	12/12/1985	06/28/2016
Mario Alberto Ballesteros, Hillsboro	03/04/1985	05/30/2016	Albert D. Fox, Odessa	08/01/1977	07/31/2016
Robert L. Banks, Houston	01/28/1956	08/25/2016	Marlene T. Franklin, Houston	01/28/1980	07/16/2016
Nancy Louise Beazley, Burleson	02/13/1980	10/23/ 2015	Robert P. Frieda, Raleigh	07/27/1973	02/22/2016
Arthur R. Berger, Bedford	09/09/1987	07/31/2016	Laurie Sue Gallagher, Austin	03/15/2004	02/06/2016
James L. Biediger Jr., San Antonio	02/03/1966	10/27/2015	Sanjai S. Gautam, Spring	01/20/2011	06/22/2016
Antoinette Marie Bondi Wilmer, Oakland	05/26/1993	09/12/2015	Leonard Gerhardt, Austin	01/20/1951	08/28/2016
Benedetto Bongiorno, Richardson	04/17/2000	03/30/2016	Gordon B. Gilbert Jr., Houston	10/17/1972	04/18/2016
Marvin L. Bowers, Dallas	03/14/1973	06/16/2016	Ira Michael Goodrich, Arlington	04/02/1986	03/18/2016
Charles John Boyne, Houma	05/15/1982	12/20/2015	Homer D. Graham Jr., Houston	02/04/1964	07/22/2016
Jerry P. Brakeville, Odessa	03/01/1998	09/16/2015	William R. Graves, Houston	07/25/1975	07/22/2016
Rachel K. Breeding, Dallas	08/31/2006	03/04/2016	Charles H. Griffin, Austin	01/23/1950	07/29/2016
Belinda Brockman, Houston	03/03/1993	03/04/2016	Leo Anthony Guenther, Covington	03/30/1962	07/03/2016
Christine Nobles Brumlow, Tyler	11/21/1981	06/09/2016	John L. Gwyn, Houston	09/15/1972	09/30/2015
Kurt Herman Buerger, San Angelo	06/25/1986	01/16/2016	Walter S. Hammert, Oklahoma City	08/24/1956	09/30/2015
John Allen Buffo, Raymondville	02/03/1970	03/31/2016	Terry Jim Hampton, Fort Worth	04/01/1983	05/08/2016
Carol Hartman Campbell, Houston	04/20/1972	07/30/2016	Floyd H. Hancock Jr., Kerrville	02/01/1972	03/11/2016
Manuel Cavazos Jr., Edinburg	08/01/1963	01/01/2016	John C. Hancock, Bay City	07/30/1979	11/19/2015
Richard Searcy Chambers III, Plano	03/10/1986	03/29/2016	Joe B. Hansen, Lubbock	02/01/1969	10/15/2015
N. B. Cheatham, Garland	02/03/1966	05/11/2016	James D. Harmon, Houston	07/29/1957	05/12/2016
Stanley Chinn, Denver	01/22/2001	07/11/2016	Mary Jo Harrington, Houston	03/09/1988	12/25/2015
George Robert Claypool, Waco	04/28/1992	04/17/2016	Albert J. Hartney, Cincinnati	04/22/1968	06/21/2016
Herbert R. Clifton, Dallas	01/28/1956	07/24/2016	WM. S. Hawthorne, Dallas	03/06/1981	11/21/2015
Edward Raymond Coats, Cypress	09/05/1984	11/21/2015	Jacqueline Renee Herschap, Austin	10/04/1984	11/26/2015
Margaruite Ann Cooke, Austin	09/06/1989	03/07/2016	Barry Morton Hertz, Houston	03/05/1991	11/03/2015
William Tyre Cooper III, Littleton	08/02/1976	12/02/2015	Martin Glenn Hobratschk, Ranchos De Taos	01/30/1968	07/06/2016
Suzanne Crowder, Los Angeles	08/20/1982	05/27/2016	David Alan Hoffman, Plantation	03/10/1986	05/27/2016
Stewart Thorpe Davis, Kerrville	01/26/1978	04/07/2016	William H. Hoffman Jr., Houston	01/29/1959	05/01/2016
John Davol, Austin	01/17/1948	04/16/2016	William G. Hogue, Houston	01/22/1954	10/19/2015
Laralee A. Dehart, Houston	01/14/2014	12/07/2015	Mary L. Holiday, Oakland	04/29/1981	01/06/2016
Ralph Loren Delimont, Thousand Oaks	07/16/1982	10/04/2015	Connie Sue Honeycutt, Maumelle	12/04/2000	01/28/2016
Kimberly Jaye Baggett, Weatherford	03/02/1994	08/11/2016	Paula Kay Hoppe, Webster	01/28/1980	10/13/2015
Robert Cummins Downing, The Woodlands	02/02/1981	06/01/2016	David Melvin Howard, Montgomery	07/25/1975	09/15/2015
James Milton Downs, Tulsa	03/05/2001	08/02/2016	John F. Howard, Frankston	07/30/1970	05/12/2016
Gail F. Duke, Spring	08/20/1982	01/13/2016	Donald Lathern Jackson, Ardmore	08/20/1982	10/29/2015
Chen C. Dunlap, Houston	03/26/2014	02/28/2016	Eugene L. Jeffers, Tyler	01/28/1956	04/23/2016
John J. Durkin, Franklin Lakes	08/02/1976	10/19/2015	F. L. Jennings, Austin	01/31/1971	12/10/2015
Alfredo Rebullar Eduardo, Willis	09/05/1984	01/20/2016	James Henry Johnson, Hutto	09/05/1990	08/05/2016
Richard A. Esparza, San Antonio	08/01/1977	01/24/2016	Marilyn Ilene Johnson, Leander	05/28/2001	12/27/2015
Larry M. Estes, Sherman	08/01/1977	11/03/2015	Donald Drummond Jones, Oxford	10/08/1970	06/10/2016
Sidney H. Evans, Houston	01/09/1976	02/11/2016	Donald W. Jones, Graham	03/12/1974	03/20/2016

Licensees whose deaths occurred between September 1, 2015 and August 31, 2016

Name / Location	Date Licensed	Date of Death	Name / Location	Date Licensed	Date of Death
Leonard Lee Jones, Fort Worth	08/05/1965	09/27/2015	Dale R. Payton, Duncanville	04/29/1981	03/09/2016
Jerry Odell Jones, Allen	04/18/1975	02/24/2016	Ravi Penat, McLean	09/09/1986	11/05/2015
William H. Jordan Jr., Huntsville	08/08/1972	03/02/2016	Douglas N. Perkins, Amarillo	07/26/1959	05/24/2016
Joe D. Karney, Sulphur Springs	02/01/1963	03/22/2016	Murray Wayne Person Jr., Houston	09/09/1987	01/03/2016
John E. Kehn Jr., Niskayuna	03/27/1981	03/20/2016	Jim McClung Plummer, Brenham	05/15/1980	07/21/2016
Herbert Lee Kemp, Kingwood	02/01/1969	03/16/2016	John Luke Prendergast Jr., Bush	09/09/1986	01/22/2016
Robert A. Kirk, Bradford	07/28/1951	02/23/2016	Robert C. Quirk, San Antonio	06/23/1969	12/20/2015
Lauri Vogel Kittredge, San Diego	02/02/1981	12/21/2015	Vatoni Carol Ragsdale, Plano	09/09/1986	10/22/2015
Allan E. Koerth, Missouri City	01/31/1977	06/30/2016	Richard Earl Rausch, Odessa	04/09/2012	07/03/2016
Harry Frank Kcester Jr., Lake Jackson	10/07/1974	04/19/2016	Robert Franklin Ray, Paris	10/16/1967	12/09/2015
Kenneth Lee Krch, Friendswood	01/29/1979	08/04/2016	Philip Richard Redmond Jr., Houston	05/01/1999	01/31/2016
David J. Kvapil, San Antonio	04/29/1981	09/24/2015	Linda Louise Reineke, Westfield	01/22/1976	10/07/2015
Margo Ann Lacarde, Live Oak	03/06/2003	06/30/2016	Robert Nolan Renicker, Tyler	08/01/1977	10/26/2015
David E. Lajoie, Richardson	07/29/1957	02/20/2016	Harold K. Robertson, Austin	07/28/1951	12/29/2015
Harold Wesley Lamascus, Adkins	09/09/1987	08/07/2016	Steve Randall Rose, Longview	01/28/1980	11/12/2015
Ross E. Lanier, Mansfield	05/02/1985	07/21/2016	Terry Earl Sanford, Sugar Land	01/28/1980	04/15/2016
Janice Harrison Lary, Lubbock	07/30/1970	09/09/2015	Eleanor M. Schermerhorn, Walnut Creek	07/03/1984	10/06/2015
Allen J. Leblanc Sr., Beaumont	09/15/1972	12/11/2015	Dorothy Schultz, San Antonio	11/21/1981	03/01/2016
Richard S. Ledermann, Houston	07/29/1950	09/10/2015	Dan M. Shelton, Huntsville	01/30/1968	09/27/2015
Jeffrey Wayne Lemon, Temple	03/20/2000	10/09/2015	Ralph J. Shilling, Fort Worth	02/01/1969	09/07/2015
Elliot Richard Lese, Carmel	01/02/1990	10/04/2015	Robert R. Sims, Houston	10/20/1964	11/16/2015
J. Wayne Lindauer, Austin	04/20/1979	08/17/2016	Joyce Nadine Nicholson Smith, Missouri City	07/16/1982	08/24/2016
Robert S. Lipscomb, El Paso	10/10/1955	10/16/2015	Rose M. Smith, Dallas	03/09/1984	10/25/2015
John Henry Litzler, Dallas	05/31/1974	06/14/2016	Sidney R. Smith, Livingston	01/23/1950	01/14/2016
Lonnie Gardner Lovell, Dallas	04/18/1971	10/21/2015	John William Smith, Katy	01/28/1980	05/25/2016
Robert N. Lowe, Miami	10/04/1984	09/07/2015	James Carr Sorensen, Houston	02/13/1981	07/15/2016
Glynda Marie Lowther, Kerrville	02/03/1966	12/11/2015	David Eric Speer, Austin	05/27/1987	07/28/2016
Shayna D. Luttrell, El Paso	02/01/2007	02/09/2016	Charles Lee Spicer, Abilene	07/31/1958	09/02/2015
Billy M. Mann, Austin	01/23/1950	03/31/2016	Dianne F. Stanford, Bellaire	03/11/1992	03/09/2016
Robert F. Mather Jr., Silsbee	11/21/1981	12/15/2015	Michael A. Stefan, Houston	01/04/1979	03/23/2016
Edwin Henry May Jr., San Antonio	03/04/1985	09/29/2015	George Oswald Stenzel Jr., San Antonio	08/04/1964	07/30/2016
Hilliard Barnes McClendon, North Richland Hills	04/29/1963	05/21/2016	Kathleen Marie Thomas, Fort Worth	03/11/1992	04/02/2016
W. Kenneth McConnell, Palestine	07/31/1958	10/12/2015	Don Arthur Tidwell, Dallas	02/04/1964	08/24/2016
James Richey McCullough, De Queen	09/29/1975	03/13/2016	Gay Arlene Tillman, Austin	06/26/2000	05/02/2016
Thomas D. McGuffey, Austin	09/07/1982	11/22/2015	Lloyd C. Tschirhart, Fair Oaks Ranch	08/01/1963	10/19/2015
James D. McInturff, Wichita Falls	07/31/1960	04/01/2016	W. Clayton Tuggle, Farmers Branch	04/24/1949	06/09/2016
Neill Nash McKinney, Conway	01/09/1976	05/17/2016	J. Platt Turner Jr., Temple	01/22/1955	01/27/2016
Kristi Baker McLain, Nacogdoches	10/06/1992	07/24/2016	Eleanor Herold Vallhonrat, Montgomery	01/28/1987	10/15/2015
Richard C. Merchant, Houston	08/04/1964	12/15/2015	David L. Walker Sr., Johnson City	06/18/1973	01/12/2016
William Ronald Miller II, Dallas	03/05/1991	12/09/2015	Richard D. Walters, Buda	02/01/1972	04/07/2016
B. J. Montgomery, San Antonio	01/17/1960	08/26/2016	Linda G. Warman, Fulshear	03/02/1994	05/15/2016
John Hoffman Moore Jr., Daingerfield	02/04/1964	03/27/2016	Welford K. Wheaton, Houston	07/26/1959	02/10/2016
Kenneth A. Moore, The Woodlands	04/24/1964	09/22/2015	Arley R. Whitsell, Batesville	02/04/1975	05/17/2016
William Lloyd Harvey Morgan Jr., Houston	09/29/1975	12/28/2015	Edward Holt Williams, Charlotte	09/27/1974	08/01/2016
Hoover Damone Morris, Houston	09/12/1985	07/05/2016	Robert Reed Winans, Corpus Christi	02/01/1963	11/23/2015
Thomas H. Nance Jr., Austin	01/29/1959	08/27/2016	Warren Wishnack, Corpus Christi	01/22/1955	05/25/2016
Bill J. Neal, San Antonio	01/28/1962	12/15/2015	Jerry R. Womack, Kingsville	01/31/1953	12/08/2015
Daniel Truett Ocom III, Lancaster	08/06/1979	02/12/2016	Jerry Donald Woodall, Monticello	09/05/1990	04/10/2016
Muryl D. Olinger, Houston	01/09/1976	12/17/2015	Alan Ziperstein, San Antonio	03/06/1981	01/29/2016
George Owen, Arlington	01/29/1959	11/09/2015			

ENFORCEMENT ACTIONS

Ratified at the September 22, 2016 Board Meeting

A. AGREED CONSENT ORDER TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation Nos.: 15-11-06L & 15-11-07L**
Respondents: Clay Dean Thomas and Clay Thomas,
P.C. (Firm)
Hometown: Nacogdoches, TX
Certificate No.: 077520
Firm License No.: C04871
Rule Violations: 501.90(8), 501.80, 501.81
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary action. In addition, Respondents must pay \$416.89 in administrative costs within 30 days of the date of the Board Order.

The Board disciplinary action was based upon a censure by the Public Company Accounting Oversight Board as well as revocation of the Firm's registration and being barred from being an associated person of a registered public accounting firm.

Respondent firm issued audit reports on at least two public companies located within Texas while the firm license was expired: Biofuels Power Corporation of Humble and Woodgate Energy Corporation of Houston.

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
Philip Armand Baker, Denton, TX	07/14/2016
Brian Michael Bell, Pearland, TX	09/22/2016
Boamah Boachie, Frisco, TX	09/22/2016
John David Buhman, League City, TX	07/14/2016
Nicholas Fallon Coates, Austin, TX	07/14/2016
Cynthia Hayley Cone, Meriden, KS	07/14/2016
Roy Wayne Counts, Midland, TX	07/14/2016
Leonardo Gomez, San Diego, CA	09/22/2016
Victoria Ann Goodman, Katy, TX	09/22/2016

Respondent / Location	Board Date
Ned Allen Green, San Antonio, TX	07/14/2016
Gary Louis Greenberg, Bellaire, TX	07/14/2016
Alphonso Jackson, Sunnyvale, TX	09/22/2016
Brady Russell Kilpper, Flower Mound, TX	09/22/2016
Chiu Yi Lam, Lakewood Village, TX	09/22/2016
Michael Anyanwu Lawanson, Houston, TX	09/22/2016
Joel M. Nichols, Tulsa, OK	07/14/2016
Ella Jane Parker, Rowlett, TX	07/14/2016
David Paul Richardson, Houston, TX	09/22/2016
Victor Salas, Fort Worth, TX	09/22/2016
Scot Aaron Semon, Rolla, MO	09/22/2016
Paul Justin Tannos, Montgomery, TX	09/22/2016
Trent Russell Turner, Round Rock, TX	07/14/2016
Anar Alibhai Ukani, Houston, TX	07/14/2016
David Thomas Weinheimer, Pearland, TX	09/22/2016
Douglas Charles Will, San Francisco, CA	09/22/2016
Vernon Leslie Williams, Roanoke, TX	09/22/2016
Melinda Ann Wolf, Buda, TX	07/14/2016

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
Kareem Hassan Abdullah, McAllen, TX	09/22/2016
Amir Ali, Lewisville, TX	07/14/2016
Lola M. Ashley, Tuttle, OK	09/22/2016
Edwin Wilson Balaban, Dallas, TX	07/14/2016
Brandon Barclow, Wylie, TX	07/14/2016
Bobby Mitchell Barham, Burleson, TX	07/14/2016
Debra S. Blevins, Katy, TX	09/22/2016
Robert Mershon Bolton, Plano, TX	07/14/2016
Philip Bosco, Houston, TX	09/22/2016
Daniel Harrison Bryant, Atascocita, TX	07/14/2016
Genevieve Bonnie Burns, Chicago, IL	07/14/2016
Betty Jean Jones Byram, Sour Lake, TX	09/22/2016
Dan Roy Byrne Jr., Lewisville, TX	09/22/2016
Rong Cai, Sugar Land, TX	09/22/2016
Joseph Halery Caraway, Akron, OH	09/22/2016

Respondent / Location	Board Date	Respondent / Location	Board Date
Bo Young Chung, Plano, TX	07/14/2016	Frank Raymond Russo Jr., New Orleans, LA	09/22/2016
Joan Layne Clardy, Friendswood, TX	07/14/2016	Larry Wayne Scroggins, Seattle, WA	09/22/2016
Rebecca Dawn Daniels, Frisco, TX	09/22/2016	Dusan Sevc, Jersey City, NJ	09/22/2016
Gianpaolo De Farro, Costa Mesa, CA	09/22/2016	Sidney James Sherwood, Houston, TX	07/14/2016
Susan Diane Schmidt Domsalla, Baytown, TX	07/14/2016	Teri Lyrn Simmons, Frisco, TX	07/14/2016
Robert Charles Dondero, Dallas, TX	09/22/2016	Franklin Kendall Sisson, Plano, TX	07/14/2016
James Allen Ducker, Saint Paul, MN	07/14/2016	Jimmy Earl Smith, Frisco, TX	07/14/2016
Stephen Anselm Egger, El Paso, TX	07/14/2016	Mark Judson Spurgeon, Sandy, UT	09/22/2016
Jerrilyn Jo Ellsaesser, Richardson, TX	09/22/2016	William Jay Stahl, Johnson City, TX	09/22/2016
Billy George Elms, Odessa, TX	07/14/2016	Zhanslu Suyessinova, Padova, Italy	09/22/2016
Rogelio Elefante Gambol, Grand Prairie, TX	07/14/2016	Adriana Bujosa Swanson, Houston, TX	09/22/2016
Susan Myra Georgen-Saad, Austin, TX	07/14/2016	Susan Karacostas Tweedy, Indio, CA	09/22/2016
Sara Ehlert Gerke, Missouri City, TX	09/22/2016	John Valentine, Abilene, TX	07/14/2016
William Maurice Goolsby Jr., Carthage, TX	09/22/2016	Gilbert Ray Vela, Dallas, TX	07/14/2016
David Lee Gray, Mableton, GA	09/22/2016	Joan Henley Vines, Dallas, TX	09/22/2016
Eugene Scott Grisham, Coppell, TX	09/22/2016	David Anthony Walker, Flint, TX	07/14/2016
James Lemoine Hamlet, Austin, TX	09/22/2016	Brenda Sue Wallace, Austin, TX	09/22/2016
Stephen Gregory Hatch, Houston, TX	09/22/2016	Patrick Mwithukia Wanguru, Allen, TX	09/22/2016
Patricia Ozenberger Hatcher, Webster, TX	07/14/2016	Jennifer Ward, Houston, TX	07/14/2016
Shelli Renee Helms, Siloam Springs, AR	09/22/2016	Michael Bret Wiche't, Flower Mound, TX	09/22/2016
Tarsha R. Jacobs, Orlando, FL	07/14/2016	Brian Rcnald Williams, Dallas, TX	09/22/2016
David Joseph John, Pittsburg, PA	09/22/2016	Debore Juanita Williams, De Soto, TX	07/14/2016
Julie Allison Keener, Little River Academy, TX	07/14/2016	Zhenzhen Wu, College Point, NY	09/22/2016
Cynthia Ann King, Austin, TX	09/22/2016	Gwendon Fuller Youngblood, San Antonio, TX	09/22/2016
Patrick Edmund Kinney, Houston, TX	07/14/2016	Julie Mengjia Zhou, San Francisco, CA	07/14/2016
Sandra Kuprion-Thomas, Dallas, TX	09/22/2016		
Frances Elizabeth Laurel, Cedar Park, TX	07/14/2016		
Jeffrey Dion Mackey, Houston, TX	07/14/2016		
Jonathan Boyle Makepeace, Coconut Grove, FL	07/14/2016		
Gabrielle Annette Mathis, Houston, TX	07/14/2016		
James Harrison McGuire, Pittsburg, TX	09/22/2016		
Meredith Monroe, Brooklyn, NY	09/22/2016		
Donald Alfred Moore, Hideaway, TX	09/22/2016		
Robert Don Morris, Rockwall, TX	09/22/2016		
Cynthia Carolyn Myers, Marysville, OH	09/22/2016		
Alexandre Augusto Neto, San Antonio, TX	07/14/2016		
Richard Wayne Ogden, Springfield, IL	07/14/2016		
George Roger Pache, Del Mar, CA	09/22/2016		
Suzanne Marie Paris, Houston, TX	07/14/2016		
Cassie Esker Ponteri, Seattle, WA	09/22/2016		
Joseph Lee Rash, Dallas, TX	07/14/2016		
Kristin English Reichert, Dallas, TX	09/22/2016		

Failure to Renew Actions

The respondents failed to complete their license renewal notices in accordance with *Section 515.3* of the Board's *Rules*. Following a public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings recommended that the certificate of the respondents not in compliance be revoked without prejudice until such time as the respondent complies with the requirements of the *Rules* and the *Act*. The ALJ found that the respondents violated *Section 901.502(12)* (regarding violations of Board *Rules*) of the *Act*. The respondents, although properly notified, failed to appear in person or by authorized representative. No Board Committee considered this matter.

Respondent / Location	Board Date
John Stames Pinkston Jr., Dallas, TX	07/14/2016
Douglas Albert Sikes, Centennial, CO	07/14/2016

Texas State Board of Public Accountancy

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

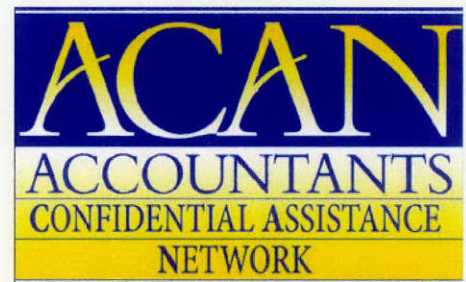
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Attention: CPAs, Exam Candidates, and Accounting Students

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*.