



TEXAS STATE BOARD REPORT

Vol. 131 | May 2017

NEWS & UPDATES

Continuing Professional Education Rule Changes

The Texas State Board of Public Accountancy (TSBPA) recently adopted rules to better align the Texas continuing professional education (CPE) program with revisions made in 2016 to the Statement on Standards for Continuing Professional Education Programs issued jointly by the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA). The most significant changes to the **Chapter 523 Rules** will allow Texas CPAs to achieve their required CPE credits through nano learning and blended learning programs. These new learning methods should give CPAs additional tools to remain current with relevant accounting issues tailored to their individual needs.

TSBPA Board member Donna J. Hugly, CPA, has had a front row seat during the consideration and adoption of the new standards as a member of the NASBA CPE Committee, as well as the current chair of both the CPE and Rules Committees of the Board. "The addition of nano learning and blended learning to the standards has taken several years of give and take, as the various stakeholders have gotten comfortable with adopting these new concepts. In a dynamic profession we need to enhance learning solutions to meet the needs of our professionals," Hugly noted.

Nano Learning - Dos and Don'ts

As a reminder, a nano learning program is 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. A key component of an approved nano learning program is the successful completion of a two-question qualified assessment at the conclusion of the program. There are currently four sponsors approved through the NASBA Registry to offer nano learning options (**NASBA Registry Nano Learning providers**). It is important to remember that Texas CPAs will need to retain records of completion for nano courses should you subsequently be audited by the Board. The Board also limited the number of nano credits that a CPA can record toward their CPE requirement to no more than 50 percent for the current three-year period.

Continued on page 3

IN THIS ISSUE

- 2
CPE Sponsors
- 4
In Memoriam
- 8
When Clients Get Divorced
- 9
Enforcement Actions
- 15
Board Directory

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 April 21, 2017)

Sponsor #	Sponsor Name	Date of Next Review	Status
010248	Direct Energy, L.P. Tax Department	03/01/2019 - 02/29/2020	A
010238	Ellivate Advisors, LLC	01/01/2019 - 12/31/2019	E
005555	Ericsson, Inc.	04/01/2019 - 03/31/2020	A
008652	Heartspring Methodist Foundation	02/01/2019 - 01/31/2020	A
000545	Institute of Management Accountants	02/01/2019 - 01/31/2020	A
007252	KHA Accountants, PLLC	03/01/2019 - 02/29/2020	A
004959	Myatt, Blume, and Osburn, LTD., LLP	01/01/2019 - 12/31/2019	A
000557	Sproles Woodard, LLP	02/01/2019 - 01/31/2020	A
000385	Texas Society of CPAs - El Paso Chapter	01/01/2019 - 12/31/2019	A
002013	Texas State Agency Business Administrators Association	02/01/2019 - 01/31/2020	A
009971	Texas Wesleyan University	01/01/2019 - 12/31/2019	A
009273	Third Wednesday Practice Management Group	01/01/2019 - 12/31/2019	A

Registration Status: **A** = Currently active **E** = Currently expired

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

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PUBLIC ACCOUNTANCY

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Interested in Becoming a Peer Reviewer?



The Texas Society of CPAs is always looking for qualified peer reviewers with experience in accounting and auditing engagements.

To learn more about becoming a qualified peer reviewer, visit the Peer Review section of tscpa.org (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review (jcross@tscpa.net or 972-687-8617).

Nano Learning – Dos	Nano Learning – Don'ts
<ul style="list-style-type: none"> -Take course content from a Texas registered sponsor or an approved NASBA Registry Nano Learning Sponsor -Retain your completion records -Record each course through online licensing -Each course is counted as 0.2 credits 	<ul style="list-style-type: none"> -Don't claim credit from an unregistered sponsor -Don't claim credit for watching stand-alone Ted Talks or YouTube videos -If there is no assessment at the end, you did not take a nano learning course -Don't claim CPE credit for reading news and trade articles

The revised rules include the addition of blended learning programs that combine multiple learning formats within a single course offering. The varied delivery methods include group live, group Internet based, self-study, or nano learning as part of a broader learning objective. Course offerings from registered sponsors should clearly indicate when a blended learning approach is used.

Other Rule Changes of Note

The basic requirements for CPE remained largely unchanged during this review cycle. Most Texas CPAs are still required to complete:

- 120 credits in the most recent three-year reporting period,
- a minimum of 20 credits in the current reporting period, and a
- four hour Board approved Texas ethics course every other year.

One revision that might take some time to incorporate into your everyday CPE language is the change from "credit hours" to simply using the term "credits."

CPE exemptions are authorized in *Section 901.411(d)* of the **Act** and are available to CPAs that meet various definitions in **Rule §523.113**. Specific language was added to prohibit an actively licensed Texas CPA from being exempt from the CPE requirements while providing instruction in an accounting course.

The basic definitions of technical and non-technical courses remain unchanged and continue to rely on the CPAs determination as to the benefit to the licensee or their employer. Specific topics added to the rule in the technical area include courses in economics, finance, information technology, and regulatory ethics. The non-technical area added courses in computer software and applications, behavioral ethics, and business management and organization. The new rules in this section are intended to dovetail with the **NASBA Fields of Study** document used in other jurisdictions.

Use Online Services to Keep Your CPE Records Up To Date

Modifications to allow nano learning and blended learning as new methods are available in the drop-down

menus through the "Report your CPE" link after you access your account via Online Services on the **Board's website**. CPE courses can be added as you complete them so that you have an accurate view of credits that remain to be completed ahead of your due date.

Sponsor Review Program

The TSBPA Sponsor Review Program (SRP) ensures the availability of high-quality CPE for Texas CPAs. Since 2005, the program has been reviewing courses offered by Board-approved sponsors to make sure that their content is acceptable and that the instructors are qualified. The requirements for the SRP program begins in *§523.140* of the **Texas CPE Rules**.

It is important for Texas CPAs to choose CPE courses offered by registered sponsors, either by the Board or through the NASBA Registry. Because approved CPE sponsors meet the standards of the Board, CPAs can have confidence that the courses will be accepted for their licensure requirements. Courses taken from a non-registered sponsor are limited to the number of credits CPAs can claim (see **Rule §523.119**) and there is a risk of those credits being denied.

CPE Audits

In 2016, the Board's CPE Committee wanted more regular CPE audits to occur and to assure that licensees were complying with Board **Rule §523.111(b)**, which requires licensees to retain evidence of participation for the five most recent reporting periods. A small sample of randomly selected Texas CPAs are being contacted each quarter by Board staff to provide proof of CPE course completion in support of their most recent 120-credit requirement. Nobody likes to be audited, especially auditors! So far the response from licensees that have been selected has been timely and hopefully, relatively painless. The CPE Committee anticipates continuing this practice through 2019, so please keep your records up to date and available should you get selected in the future.

Take a few minutes to review the revised **Texas CPE Rules** and take advantage of the new learning methods available for your use.

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>
Benjamin M. Ablon, Dallas	07/28/1951	09/13/2014	E. Everitt Brock, Bay City	08/06/1974	03/21/2015
Thomas C. Adams, Houston	01/20/1951	06/24/2014	Michael Leroy Brodowski, Irving	02/13/1980	11/02/2014
Dewan Aftabuddin Ahmed, Houston	03/09/1984	04/28/2014	Craig Malone Brown, The Woodlands	09/02/1992	01/08/2015
Charles Benjamin Akers, Weatherford	05/02/1985	07/10/2014	Elwin R. Brown Jr., Crockett	07/29/1955	09/30/2014
Noel M. Alford, San Antonio	01/23/1950	11/30/2013	Willard Benjamin Brown Jr., Dallas	07/27/1973	02/26/2014
Clarence W. Allen, Marble Falls	07/10/2014	11/29/2014	Donald Steven Brunson, College Station	09/12/1985	07/14/2014
Robert H. Allen, Houston	07/29/1957	01/10/2015	Paul Darrach Brushwood, Houston	10/04/1979	03/20/2015
Patricia Ann Alston, El Paso	03/03/1993	11/05/2013	Lee Buether, Dallas	11/17/1993	06/09/2015
Jerry Allan Anderson, Abilene	07/30/1970	03/11/2015	Jimmy T. Buford, Houston	03/12/1976	04/19/2015
Jennifer Lynn Angeletti, Sugarland	09/08/2003	02/04/2014	George H. Bull, Houston	07/30/1962	05/02/2014
Lee B. Ansell, Galveston	01/23/1952	11/03/2013	Donald W. Burgess, Hugo	09/06/1989	08/15/2015
George T. Apolzon Jr., Austin	02/03/1970	03/30/2014	Kenneth Leroy Busbee, Spring	09/02/1983	08/18/2014
John C. Archibald III, Boerne	07/30/1970	10/17/2013	Michael Stephen Byrne, Arlington	03/11/1992	03/14/2014
Arthur Gregory Augustine, San Antonio	03/09/1988	06/01/2015	William Nathan Cabaniss, Georgetown	02/01/1963	12/25/2014
Robert Joseph Austin Sr., Mont Belvieu	02/03/1966	05/24/2014	David H. Calk Jr., San Angelo	02/03/1976	06/07/2015
Albert P. Autin Jr., New Orleans	01/02/1981	12/16/2014	Elmore Cammack, Brownsville	02/01/1949	09/10/2013
Francis D. Bachman Jr., San Angelo	01/23/1952	03/31/2014	Charles E. Cannon, Naples	01/29/1959	08/03/2014
Jay Bahme, Houston	08/01/1949	11/10/2014	Millard Don Cannon, Temple	08/04/1966	07/25/2015
Leslie James Baldwin, El Paso	03/05/1990	08/30/2015	William Sam Cannon, Montgomery	08/04/1966	11/05/2013
Charles H. Barnes Jr., Deer Park	02/28/1983	02/02/2015	Clarence W. Carpenter, Waco	08/01/1963	03/24/2014
Thomas V. Barr, Westerville	02/13/1981	08/30/2015	James Sherrill Carter, Houston	04/18/1971	05/08/2014
Janet Ann Bartek, Tulsa	11/10/1978	09/14/2014	Jack Calvin Castleberry, The Woodlands	03/04/1985	08/07/2014
William Scott Bayless, Vienna	04/14/1978	02/20/2014	David Thomas Cheatham, Stephenville	08/08/1968	07/13/2014
Bobby Ray Beall, Anna	08/04/1966	04/30/2015	Matt Beaver Cheatham, Hillsborough	09/26/1971	07/09/2015
Richard Ellis Bean, Houston	04/22/1968	01/21/2015	B. J. Chenault, Lubbock	01/20/1951	06/29/2015
Charles F. Bedford, Houston	07/31/1961	12/16/2013	Derrell W. Childs, Garland	07/31/1961	01/08/2015
Michael Patrick Bellamy, Tulsa	06/30/2008	03/04/2015	John Michael Childs, Houston	11/21/1981	11/29/2014
Murray P. Benenson, Dallas	07/26/1956	08/19/2015	Robert S. Christensen, Houston	04/04/1985	11/28/2013
Thomas A. Bennett Jr., Fort Worth	09/29/1975	05/02/2015	Gina Hill Christoff, Dallas	02/28/1983	07/18/2014
Edward C. Benninger Jr., San Antonio	04/18/1971	06/06/2015	W. T. Chumney Jr., San Antonio	01/30/1958	06/16/2015
John Woodward Benzon, Houston	10/05/1978	03/30/2015	Mary Lou McCollum, Austin	10/04/1979	02/12/2014
Clair Henry Bergen, Conroe	02/01/1978	05/30/2014	Robert Donald Clyde, Dallas	10/15/1961	08/10/2015
Gary Lawrence Bergolofsky, Dallas	02/02/1981	05/03/2014	Joseph M. Coffey Jr., Fort Worth	02/03/1970	10/15/2013
Frank Charles Bernard, Arlington	03/10/1986	02/25/2014	Victoria Lynn Coffin, Stafford	09/01/1998	03/29/2015
Augustus Billings, Dallas	01/26/1978	10/09/2013	Sidney H. Cohen, Beaumont	01/07/1982	05/24/2014
John Nelson Bingham, Spring	03/09/1981	03/13/2014	George L. Conner, Houston	08/05/1965	01/25/2015
Deborah Layne Bippus, Amarillo	07/10/2000	05/23/2014	Robert Cooney, Temple	03/06/1989	10/01/2013
Dan Bjeletich, Austin	01/28/1956	07/11/2014	Douglas G. Corley, Flower Mound	12/15/2009	08/29/2015
Paul E. Boehk, Rockport	02/01/1963	08/20/2014	Sonya Bucklen Coulson, San Antonio	10/12/1994	07/14/2015
Roy D. Boldin, Irving	02/04/1964	08/16/2015	James David Covey, Columbia	03/09/1988	08/16/2015
Jack L. Borger, Amarillo	12/10/1965	03/23/2014	William R. Cox, Houston	01/22/1954	07/06/2015
Richard William Boss, Nevada	01/04/1988	05/23/2015	Dorothy Jene Barnett Cranford, Fort Worth	10/23/1980	07/26/2015
Brent F. Bower, Waco	06/24/1987	09/12/2013	Edward B. Creager, Plano	04/22/1968	01/04/2014
James E. Boyd, Enchanted Oaks	03/09/1988	03/11/2015	Kelly Jo Blalock, Cibolo	11/28/1995	02/04/2015
W. Dale Boyd, Midway	07/29/1950	12/25/2013	William R. Cross, Corpus Christi	01/29/1959	03/11/2014
John A. Braden, Spring	10/21/1969	08/10/2014	William D. Curbo, Walnut Creek	07/26/1959	01/04/2014
Al Bradley Jr., Orange Beach	06/11/1975	07/17/2014	James C. Curry, Houston	05/03/2013	03/14/2015
Harvie Branscomb Jr., Corpus Christi	01/23/1950	07/10/2015	Alvin Lee Dahl, Plano	04/13/1994	01/18/2014
Orin L. Braswell, Katy	05/27/1988	04/11/2015	Clifford William Davidson, Woodinville	08/04/1964	02/18/2015
Brent Munden Brazeal, Dallas	08/01/1999	05/21/2014	Marion D. Davis, Houston	10/21/1965	06/30/2014
Mitchell J. Breedlove, Austin	01/31/1984	10/17/2014	Thomas Garfield Davis, Garland	01/31/1977	05/17/2015
Mary Nell Bressel, San Antonio	03/09/1984	11/09/2014	Bobby G. Dawson, Horseshoe Bay	01/30/1958	08/22/2015
Melvin E. Brewer, Denton	01/23/1950	04/06/2014	Penny Dear, Austin	08/20/1982	09/20/2014
Jack David Brigman, Abilene	08/08/1972	11/23/2013	Charles R. Deitiker, San Antonio	01/23/1952	07/25/2014
Norman T. Brimhall, Gilbert	02/11/1983	03/05/2015			

Licensees whose deaths occurred between September 1, 2013 and August 31, 2015*

*The Board regrets that this list was omitted from the November 2015 issue.

Name / Location	Date Licensed	Date of Death	Name / Location	Date Licensed	Date of Death
William Floyd Denman III, Princeton	03/10/1986	06/18/2014	Maxwell Paul Godwin, Bastrop	08/20/1982	12/14/2014
John W. Derouen, Alvin	02/03/1966	05/31/2015	Michael D. Gollob, Tyler	07/26/1959	11/30/2013
Philip F. Deshong, Beaumont	07/30/1962	11/26/2013	Hugh L. Goodpasture Jr., Jacksonville	11/21/1981	05/30/2014
Raymond Devine, Austin	01/23/1952	07/22/2015	William R. Goodrum Jr., Albuquerque	07/25/1954	08/10/2014
M. G. Dickey, Wimberley	02/03/1976	07/02/2015	Janice K. Goodwin, Spring	03/09/1984	11/26/2013
Michael Wayne Dickinson, Oklahoma City	06/20/2005	06/15/2015	Danny M. Gordon, Corsicana	02/20/1996	02/13/2014
Richard Leland Dietz, The Hills	07/31/1960	07/06/2015	Israel Gottesman, Houston	07/11/1995	02/11/2014
Francis E. Ditmore, Austin	08/08/1972	07/28/2015	Malcolm Smith Graham, Austin	02/01/1972	06/26/2014
Joe A. Dominguez, El Paso	02/05/1974	06/20/2014	Jenetta L. Stephens Grantham, Dallas	08/06/1981	12/12/2013
Robert F. Donaldson, Southlake	02/28/1983	08/02/2015	Maxwell D. Green, Big Spring	07/31/1961	06/22/2015
Carroll R. Donnell, Fort Worth	07/30/1979	11/20/2013	James Norman Gregg, Katy	09/30/1981	01/15/2015
Robert J. Dooling, La Porte	01/29/1979	02/15/2015	Merrill Vincent Gregory, Houston	07/23/1948	12/22/2013
Dale Armand Dossey, The Woodlands	09/14/1977	08/31/2015	Valerie Mazza Greiner, Plymouth	01/02/1989	12/07/2013
Rupert L. Dowell, Amarillo	07/29/1950	04/22/2015	Shannon C. Gries, Pearland	10/12/1994	11/01/2013
James William Dowling, Dallas	02/01/1972	07/14/2015	Howard Wayne Grissom, Tyler	04/01/1983	07/23/2015
Tommy M. Duvall, Dallas	01/29/1959	11/03/2014	Craig Allen Guyer, Pampa	03/11/1992	11/26/2014
Charles Michael Eckert, Houston	02/03/1965	04/05/2015	Elizabeth Ann Haisler, Stafford	09/02/1983	07/08/2014
Richard A. Eckhart, San Leon	04/25/1983	10/25/2013	Lloyd E. Halbrook, Dallas	01/22/1954	03/31/2014
Jerry Lee Eden, Elk City	08/31/1999	04/13/2014	James A. Hall, Wichita Falls	07/29/1955	01/13/2015
Jarath O'Neill Edwards, Houston	04/17/1948	12/05/2014	Calvin Clan Hancock, Midland	02/04/1964	09/28/2014
Philip Andrew Egger, El Paso	03/09/1988	11/22/2013	Jeffrey Lawrence Harbin, Dallas	03/09/1984	01/08/2015
Henry J. Eglit, Dallas	09/07/1982	11/28/2013	A. Mackey Harral, Dallas	02/02/1967	08/23/2015
Henry Elizondo, Austin	09/07/1988	08/28/2015	Martin R. Harris, San Antonio	01/28/1957	08/28/2014
Homer B. Erickson, Houston	08/01/1949	11/09/2014	Drew F. Harrison, Port Angeles	07/27/1978	08/13/2014
Joan Tracy Evans, Evansville	09/02/1992	11/11/2014	Linda Joyce Harrison, Dallas	09/07/1988	06/22/2015
Lane L. Evans Jr., Tomball	10/08/1970	02/20/2014	Lloyd Wayne Harrison, Clovis	12/01/1998	06/24/2015
Louis Charles Evans III, Houston	02/13/1980	02/15/2015	La Verne L. Hartman, Arlington	01/28/1957	08/24/2015
J. C. Ewing Jr., Lampasas	08/01/1967	08/10/2014	David L. Harvey, Austin	01/31/1953	11/19/2014
William B. Faragher, Burlington	05/15/1982	10/06/2013	George Leroy Haynes Jr., Houston	07/10/1980	02/11/2015
Robert Neal Farley, Bedford	08/04/1964	07/21/2014	Robert Garland Head Jr., Dallas	01/31/1971	03/25/2015
Linda S. Felts, Odessa	07/25/1975	11/07/2014	Kenneth A. Heinemeyer, San Antonio	08/20/1997	10/14/2014
William Jack Kelly Ferrell, Austin	01/28/1962	07/26/2015	C. Jay Helm Jr., Waxahachie	01/04/1988	12/28/2013
Larry D. Finch, Gonzales	07/25/1975	10/17/2014	Ralph W. Henson, Midlothian	07/26/1959	12/17/2013
Barry Brian Findley II, Little Rock	01/22/2001	11/02/2014	Jimmy F. Herring, Houston	01/30/1961	06/22/2015
Dorothy Nagle Flato, Houston	04/04/1985	01/22/2014	Melvin Lee Heslop, Kingwood	02/01/1969	07/09/2014
Roberta M. Flynn, Garland	08/06/1985	02/28/2015	William Henry Hoffman III, Houston	06/12/1978	08/11/2015
John Patrick Fojtik, Kingwood	10/01/1986	04/09/2015	Michael M. Holt, Austin	04/06/2007	07/05/2015
Eddie Don Ford, Waxahachie	01/31/1971	01/15/2015	Oakley A. Honey Jr., Murrieta	08/01/1953	01/13/2014
Edward William Forney, Houston	09/09/1986	08/04/2015	Jamie A. Hopmann, Katy	03/02/1994	04/05/2015
Kirby C. Fortenberry Jr., Chappell Hill	08/01/1963	09/22/2013	Van H. Howard III, San Antonio	07/31/1961	09/27/2014
David Standley Fox, Little Rock	01/08/1974	05/19/2014	Van H. Howard, San Antonio	11/21/1945	09/27/2014
Forrest L. Freitag, San Antonio	01/23/1950	02/22/2014	Michael Joseph Hrcir, San Antonio	07/16/1982	02/01/2015
John Durwood Fussell, Houston	07/31/1958	11/14/2013	George L. Hunt, Nacogdoches	03/09/1984	10/01/2014
Edward Gaither, Montgomery	01/31/1971	05/04/2015	Gilbert Lee Hunt, Cypress	09/07/1988	10/20/2013
Michele A. Garson, Dallas	02/02/1981	09/14/2014	Edward Roy Hurst, Coppell	08/01/1983	01/17/2014
Lorenzo E. Gaskill, Houston	09/07/1982	10/11/2014	Michael E. Hurst, Midlothian	04/19/1977	05/12/2015
Israel Gelfond, Houston	02/04/1975	12/05/2014	Bobby J. Hutton, Fort Worth	08/03/1971	08/14/2014
Thomas Gerald Gerron, McKinney	02/03/1965	11/20/2013	Charles Priestley Inman Jr., Princeton	04/19/1977	03/20/2014
Frank Atwood Gibson, Austin	02/04/1964	02/05/2014	Jack B. Irwin, Amarillo	02/04/1964	12/22/2014
Max C. Glenn, Waxahachie	02/03/1966	05/02/2014	Harold Andrew Jacobsen, Las Vegas	06/25/1986	01/16/2015
Tal O'Brien Glenn, Tyler	03/05/1990	05/17/2014	Richard George Jacobus, Chantilly	09/09/1987	09/19/2014
William R. Glover, Kailua Kona	08/03/1971	05/07/2015	Matthew G. Jacoby, Nacogdoches	05/15/1982	04/20/2015
David Henry Godin, Lexington	10/01/1982	08/05/2014	Debra L. Cherry Jacquet, New Orleans	03/04/1985	12/05/2014

<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>
John K. James, McKinney	05/30/1980	01/23/2014	Irving Mermel, Houston	01/31/1953	06/06/2015
William H. Jamieson, Dallas	08/08/1952	01/01/2014	Jerry C. Metzgar, Fairfield	01/31/1971	01/04/2014
James E. Jenkins, Amarillo	01/30/1961	04/27/2014	Karin J. Milks, Plano	10/10/1995	03/07/2015
Shane Eric Jenson, Sugar Land	07/21/2005	10/20/2014	Charles Edward Miller, Hurst	08/06/1974	07/19/2014
Patricia Rose Johnson, Cibolo	04/29/1981	08/14/2014	David N. Miller, Houston	08/08/1952	07/23/2015
Margaret H. Brown Johnston, Lubbock	09/12/1985	06/29/2015	Jeff R. Miller, San Antonio	03/05/1990	01/29/2015
James Reed Jordan, Houston	05/15/1982	12/17/2013	Joshua Andrew Miller, San Antonio	04/02/2001	11/04/2013
Johnathan M. Juricek, Bedford	08/27/2001	02/11/2015	Earl M. Monk, Dallas	12/13/1945	09/28/2013
John H. Justice, Tyler	08/01/1949	01/25/2014	Thomas Edwin Moody V, Bellaire	03/01/1998	10/28/2014
David Ralph Kass Jr., San Antonio	09/02/1992	01/18/2015	Alton Downs Moore, Houston	02/03/1970	09/08/2013
U. Grant Keener III, Houston	02/05/1988	06/25/2015	Gordon Clifford Morris, Denton	02/02/1967	07/11/2015
Rayford L. Keller, Victoria	07/29/1955	06/04/2014	John Thomas Murphy Jr., Fort Worth	08/06/1985	05/23/2015
James A. Kelly, Tulsa	02/01/1972	05/18/2014	Patrick Lynn Murray, McKinney	07/16/1982	06/06/2015
Truman R. Kemper, Dallas	07/31/1958	11/10/2013	Gary T. Nannen, Jacksonville	11/10/1978	09/21/2013
George L. Kenner, Houston	01/28/1956	12/12/2013	Doris H. Neeley, Mount Pleasant	08/02/1976	06/08/2015
Linda Kay Kenyon, Lindale	07/25/1988	12/10/2013	Debbie Henderson Neely, Beaumont	03/31/2003	07/03/2014
Larry J. Kessler, Scottsdale	08/21/1996	08/29/2015	Harry M. Nelson, Rockport	01/20/1951	01/12/2015
Donniece W. Kiepert, Marquez	03/10/1986	05/20/2015	Kevin Neuman, Houston	03/10/1986	06/16/2015
Cearley R. Kinard, Abilene	06/15/1942	02/20/2015	Charles Neal Neunhoffer, Plano	03/11/1992	06/05/2015
Robert Shelton King, Georgetown	07/30/1979	07/24/2014	Maurice D. Nevelow, Dallas	01/22/1955	12/20/2014
Eugene B. Kirby, Harker Heights	01/30/1958	02/12/2014	Clarke Rudolph Newlin Jr., Houston	10/04/1984	02/01/2014
Karla June Kirkpatrick, Houston	03/10/1986	04/14/2015	Monica Diane Newman, Gunnison	07/01/1983	06/11/2015
Leslie Simon Klemcke Jr., San Antonio	07/27/1973	05/31/2015	A. D. Newton, Dallas	02/03/1965	08/29/2014
Harry Wayne Kluck, Crawford	03/04/1985	02/15/2014	Thomas Nguyen Jr., Houston	06/21/2012	06/30/2015
Gregory Richard Knight, Chesterfield	07/23/1997	07/01/2014	Oscar Nipper, Houston	01/31/1953	12/10/2014
Richard L. Koch, Arlington	02/01/1972	01/26/2015	Chester Edwin Nowak, Cypress	07/31/1960	02/11/2015
Sterling F. Koester, Austin	08/01/1949	09/02/2014	Robert Bruce Null, Williamsburg	02/03/1976	02/08/2015
Larry R. Kozielski, Houston	01/31/1971	03/28/2015	Lowell G. Nussbaum, El Paso	10/21/1965	05/25/2015
Donald E. Kunze, Carrollton	07/27/1973	03/03/2014	Myron L. Olson, Dallas	06/25/1997	04/07/2015
Robert Harvey Kuzma, Abilene	05/15/1982	06/30/2014	Claude C. Olvera, Arlington	07/31/1961	05/02/2015
Michael Steele Laird, Plano	08/01/1977	07/20/2015	Larry Oslin Jr., Celeste	12/18/2007	01/01/2014
Earl C. Lairson, Houston	01/28/1957	04/02/2015	Garth Lee Owens, Austin	07/29/1957	10/12/2014
Ronald Davis Law, Dallas	06/02/1976	03/04/2015	Hubert L. Owens, Irving	01/20/1951	12/09/2013
Willard J. Lawrence, San Antonio	08/04/1980	01/02/2015	Johnny Dan Painter, El Paso	11/21/1981	01/29/2015
Thomas R. Ledbetter Jr., The Woodlands	08/01/1967	02/15/2014	Sam V. Parigi, Beaumont	01/28/1962	02/19/2015
Dorothy A. Lee, Irving	09/07/1988	06/24/2015	Joseph A. Park, Mandeville	07/26/1959	01/29/2015
Claude D. Lemke, Buda	04/20/1972	10/11/2013	Ronald Edward Pearson, Temple	05/15/1982	10/14/2013
Randy William Lewis, Houston	09/05/1984	10/16/2013	Arnold V. Pencis, Fort Worth	10/17/1980	02/11/2014
William Frank Lipton, Arlington	11/30/1977	01/12/2014	Edwin J. Pesek, Dallas	01/30/1958	10/18/2013
Robert B. Liquori, Dallas	08/05/1965	03/02/2015	Orrel Edward Picklesimer, San Antonio	09/05/1990	04/07/2014
Edward Dunn Lobdell Jr., El Paso	03/09/1984	01/12/2014	Halton Autrey Pilcher, Sherman	09/02/1992	10/06/2014
Gerald David Longe, Fayetteville	11/02/1984	01/05/2014	Lorena C. Pohl, Carrollton	03/05/1991	05/10/2015
Tommy Lynn Lonon, Oxford	03/09/1984	10/23/2014	Geoffrey Stephen Poll, Houston	03/05/1991	07/23/2015
Wanda Rogers Lorenz, San Antonio	08/03/1971	08/25/2014	Bobby R. Powell, Fort Worth	08/08/1972	10/08/2014
Reagan Kelly Lorenzen, Dallas	06/12/1981	11/23/2013	James Calvin Price, Littlefield	02/02/1967	02/05/2015
Raymond L. Lott, Killeen	01/31/1953	01/07/2015	Alfred G. Prinz Jr., Austin	08/01/1963	07/09/2015
Harold C. MacDonald, Houston	02/01/1963	03/23/2014	John Louis Pritchard, Carrollton	07/30/1979	01/23/2015
Jon E. Madsen, McAllen	04/22/1968	08/27/2014	J. Boyd Queen, Dallas	01/23/1950	12/25/2014
Vincent J. Mancino, Raleigh	06/12/1981	06/17/2015	Billy G. Ragsdale, Garland	02/04/1975	08/02/2014
Thomas Edward Manley, Austin	09/05/1984	11/25/2014	Thomas Arthur Ratcliffe, Key West	05/15/1980	03/23/2014
Jerry Ed Mansur, Cloudcroft	08/06/1974	11/19/2013	Glenn Lee Ray, Atascocita	03/10/1986	01/05/2015
Donald B. Marsh, Amarillo	02/04/1964	06/06/2015	Betty Jean Rea, Amarillo	05/15/1982	09/10/2013
Richard E. Matt, Houston	10/04/1979	07/11/2014	Charles E. Reed, Port Arthur	01/30/1958	03/08/2015
Richard Edward May, San Antonio	08/05/1965	04/09/2015	Meyer Evans Reindl, Sugar Land	08/08/1972	05/06/2015
Stuart Coleman Mayo, Harlingen	07/31/1958	08/14/2015	Delwin D. Renfroe, Fairview	02/04/1964	09/30/2014
Dennis Ray McBay, Rockwall	01/06/1977	04/29/2015	Laura S. Rice, Houston	08/04/1980	09/02/2014
Sandi Lynn McCall, Dover	04/01/1992	04/19/2014	Carl E. Richard, Austin	08/08/1952	09/08/2013
Ernest Jack McCullough, Lindale	04/18/1971	09/11/2013	Tyrone Richard, League City	07/30/1979	07/27/2014
Norma L. McLellan, Houston	11/21/1981	07/10/2015	Terry Lyndon Richards, Attleboro	07/11/1995	11/08/2014
Norman W. McLeod, Houston	01/28/1980	08/15/2015	Cheryl Olufs Richardson, Sherman	02/03/1965	05/08/2015
Donald Joe McMahan, Houston	07/30/1970	07/14/2015	Jack Richison Sr., Austin	04/27/1982	08/09/2015
Mary Margaret McMickle, Roswell	08/04/1986	03/15/2015	Richard N. Rivas, Rosenberg	03/06/1989	02/08/2014
Deborah L. McNabb, Richardson	02/28/1983	04/30/2014	Wilbur Edwin Roane Jr., Porter	01/10/1983	11/20/2014
William E. McReynolds, Longview	01/28/1956	09/30/2013	Leslie S. Robertson, Corpus Christi	03/12/1976	02/23/2015
Richard H. Meads, Springdale	08/06/1979	10/28/2013			

<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>
B. F. Rodgers Jr., Houston	07/29/1957	08/13/2015	Larry O. Taylor, Richmond	04/29/1981	04/26/2015
Kathryn T. Rogers, Austin	09/10/2001	03/20/2014	M. J. Taylor, Alvin	04/05/1946	10/27/2013
Clinton J. Romig, New Orleans	03/16/1977	04/30/2014	Richard L. Teeter, Fort Worth	03/10/1986	02/27/2015
Jack Ray Roper, Arlington	09/09/1986	03/29/2014	Theda Baird Terry, McKinney	09/09/1987	12/04/2014
Richard H. Rudd, Houston	10/25/1977	07/12/2014	Barbara J. Norman Thomas, Houston	03/04/1985	11/23/2014
Charles Phillip Salter III, Wichita Falls	03/24/1975	08/28/2015	Billy R. Thomas, Dallas	01/29/1959	01/21/2015
Steven C. Sanders, Newnan	08/27/2009	07/08/2014	Michael L. Thomas, Richardson	11/12/2002	09/10/2013
Edwin O. Sarratt III, San Antonio	01/29/1959	01/07/2015	F. A. Thompson Sr., Corpus Christi	02/03/1966	12/21/2014
Ralph M. Schafer, Duncanville	01/22/1954	09/03/2013	Edwin H. Thorpe Jr., Converse	07/30/1979	03/18/2014
Michelle Schmidt, Houston	07/10/2000	12/01/2013	Benny Lloyd Thraikill, Shreveport	10/29/1986	08/26/2014
David James Schneider, La Grange	05/27/1988	05/22/2015	Lloyd L. Thrasher Jr., Cunnison	03/24/1975	04/01/2015
William A. Schuler Jr., Del Rio	08/01/1967	02/25/2014	Harry Whitfield Thrower Jr., Spring	08/01/1967	09/08/2014
Gary W. Schultz, Pleasanton	08/29/1972	09/06/2013	Jon P. Trevelise, Houston	02/04/1982	05/16/2014
James Larry Scott, Granbury	08/06/1974	08/05/2014	Betty L. Trumbla, Ponte Vedra Beach	03/09/1987	07/19/2014
William F. Scott, Pasadena	04/21/1970	11/14/2014	William Alan Turner, Millican	07/31/1990	05/16/2015
Don L. Scruggs, Magnolia	08/06/1974	09/05/2014	Donnie Ray Urbanovsky, Austin	08/08/1972	05/13/2015
Fred Court Sellers, Houston	07/26/1959	11/04/2013	Joseph Hoa Van Dao, Homosassa	08/04/1980	10/19/2013
Rodney Gene Shaddy, Spring	03/03/1993	11/10/2014	Carl William Vance, Dallas	02/03/1966	07/19/2014
Michael Reagan Shanley, Dallas	11/21/1981	09/18/2014	Henry Vanderkam, Houston	04/20/1979	12/18/2013
Joe E. Sharp, Bedford	02/03/1965	03/09/2015	Douglas Wayne Vaughan, Houston	05/28/1997	04/09/2015
Deborah M. Shepherd, Scottsdale	03/05/1991	08/26/2015	Jake Nathan Veal, Dallas	07/29/1957	04/14/2015
James David Shockney, Katy	09/09/1986	03/18/2015	Ronald Glenn Wade, Midland	03/03/1993	12/24/2013
Roger Wayne Short, Humble	09/08/1993	11/14/2013	Kevin J. Wages, Dallas	01/16/2013	01/30/2015
Danny Lee Simmons, Tyler	02/27/2008	02/25/2015	Tesson Joseph Walker, Pasadena	07/30/1962	11/30/2013
Howard S. Simon, Fort Worth	01/29/1979	07/06/2014	James Gordon Walkinshaw, Colleyville	09/09/1986	09/22/2013
Roger Neil Simpson, Austin	04/18/1971	07/14/2014	Geoffrey Laurence Wallace, Rockwall	03/05/1990	02/18/2014
George B. Sisco, San Angelo	02/01/1949	05/30/2015	Lana Waller, Tulsa	09/07/1994	04/11/2014
B. Monte Sliger, Midland	03/09/1987	02/07/2015	Jackson F. Ward Sr., Concord	01/28/1980	08/11/2014
Donelda D. Sluyter, Corpus Christi	07/24/1973	04/03/2015	Patricia A. Ward, Hideaway	09/02/1983	08/23/2015
James Burt Smith Jr., Clifton	08/03/1971	07/23/2015	Linda Goolsby Watson, Sugar Land	03/05/1991	10/19/2014
Michael A. Smith, Tyler	08/02/1976	05/08/2015	Charles H. Way, San Antonio	08/01/1963	07/23/2014
M. Michael Smith, San Antonio	08/01/1967	03/01/2014	Marshall Gene Webb, Houston	08/06/1974	09/01/2013
Ray Smith, Montgomery	04/30/1976	12/01/2013	James C. Werchan, Austin	07/26/1959	03/17/2014
Rita Ann Smith, Arlington	10/04/1984	06/01/2015	Robert John Wercinski, Stambaugh	06/25/1986	11/23/2013
Wilbur Lawrence Smither III, Dallas	02/03/1970	07/03/2015	John C. West, Houston	02/01/1969	04/20/2014
Glenn Lester Solt, Boerne	07/29/1969	02/11/2015	William Ernest Westrup Jr., Galveston	04/28/1967	01/06/2014
Clarence J. Spangler, Dallas	08/01/1953	02/15/2015	Christopher F. Wethington, Lufkin	05/18/1994	12/02/2013
George P. Spicer, Dallas	01/20/1951	04/16/2015	Loyd G. Whitley, Midland	01/17/1948	06/11/2014
Donnie M. Spradley, Austin	10/21/1969	05/10/2014	Gerald Eugene Whittenburg, Alpine	10/07/1974	03/08/2015
Richard Walter Springer, The Hills	06/13/1995	11/15/2014	Richard Manley Widdows, Round Rock	07/29/1958	04/06/2014
Edward L. Starr Jr., Georgetown	02/01/1963	08/17/2015	Clyde N. Wilkinson Jr., Missouri City	01/30/1961	12/29/2013
Polly Jane Statham, Sherman	01/17/1960	12/29/2014	William C. Wilkinson, Wylie	07/15/1957	11/28/2014
Dale Addison Steele, Houston	02/03/1970	04/05/2015	Kevin Todd Williams, Cleburne	03/01/1998	11/07/2013
Joe Arthur Stegall, Forney	09/09/1986	12/16/2014	R. Douglas Williams Jr., Fort Worth	09/10/1975	08/14/2015
Alvis P. Stephens, Fort Worth	07/26/1959	08/22/2015	Robert L. Williams Jr., Norman	01/30/1973	05/03/2014
Gurney Oscar Stephens, Katy	01/05/1978	05/05/2015	Samuel F. Williams, Dallas	12/12/1985	01/03/2014
Robert Alan Sterling, N. Miami Beach	05/30/1980	06/01/2015	Almous G. Williamson Jr., Dallas	02/04/1975	04/18/2014
Charles Wayne Stice, Corpus Christi	04/17/2000	05/02/2014	Tracy L. Willis, Keller	09/10/2002	06/23/2014
Thomas Perry Stone, The Woodlands	09/02/1983	08/23/2015	Barbara L. Wilson, Austin	09/12/1985	07/11/2015
Norman S. Strange, Dallas	07/29/1955	06/29/2015	Clyde L. Wilson Jr., Houston	01/17/1948	11/01/2014
Malcolm E. Stratemann, San Antonio	01/30/1958	05/09/2015	John Fischer Wilson, Coppell	01/29/1991	11/12/2013
Arwin W. Strehlow, Missouri City	06/18/1973	01/07/2015	John P. Wilson, Big Spring	02/02/1967	05/23/2014
Leslie J. Strieber Jr., Boerne	01/17/1960	11/26/2014	Trudy Ann Thomas Wilson, Eustace	09/06/1989	10/07/2013
Victoria Castro Stroman, Houston	09/09/1986	03/17/2015	Charles T. Winn, Plano	08/20/1982	11/17/2013
Edward F. T. Stuart, Friendswood	02/01/1949	06/01/2015	Yolande Salois Winn, Bryan	09/05/1984	12/27/2013
Vivian Su, Bellaire	10/15/2001	10/21/2014	Danny Ross Wipff, Dallas	09/26/1971	05/27/2015
Seymour Subar, Southfield	08/06/1981	10/15/2013	Dana Jane Wirth-Santell, Houston	08/21/1996	06/26/2014
Mary M. Sufall, Austin	09/01/1998	06/05/2014	Frederick M. Woerner, Pasadena	08/04/1966	06/28/2014
Billy Joe Sullivan, Lubbock	03/03/1993	01/20/2015	Marshall D. Wommack, Rockwall	01/29/1959	06/30/2015
Willie L. Sullivent, Clyde	08/04/1980	03/14/2015	Jeffrey Lee Woods, Meridian	08/18/1995	06/03/2014
Della M. Talbott, New Braunfels	03/04/1985	01/26/2015	John Alfred Wyatt, Houston	01/29/1986	03/13/2015
Richard E. Tarlton, Richardson	07/31/1961	08/12/2014	William S. Wymond, Dallas	08/08/1952	12/29/2013
Reynaldo L. Taupo, Rosharon	05/15/1980	06/27/2015	Ellen J. McKelvey Yarbrough, Grand Prairie	05/08/2000	02/14/2015
Clifford N. Taylor, Terrell	01/31/1971	05/28/2015	Lloyd Pressly Zowarka, Brownwood	01/26/1978	06/13/2015
			Kenneth Dominic Zullo, Houston	08/04/1966	01/27/2014

Stuck in the Middle With You



When Clients Get Divorced



In 2014, 71,988 married couples in Texas parted ways, according to data from the Texas Department of State Health Services. The Texas State Board of Public Accountancy frequently receives complaints about certified public accountants (CPAs) that have gotten caught in the crossfire of divorced couples. Luckily, there are several steps you can take to prevent this from happening to you.

First, determine who the client is. Is it the husband, the wife, or both? When preparing a joint tax return, both spouses are clients. This is regardless of your interaction time, or lack thereof, with each. This means both clients are entitled to copies of joint tax returns. When e-filing an income tax return, make sure both spouses sign the Form 8879 and retain copies of the signed forms, regardless of your relationship with the couple.

A written engagement letter spelling out the work to be performed, and signed by all parties, will let everyone know what work is to be done and for whom. If the spouses are existing clients, but you continue representing only one of the spouses, you should clearly withdraw from any engagement with the other. Receive written permission from the disengaged spouse to continue working with the client spouse. If you continue to work with both, disclose any potential conflicts of interest in writing to both parties, as conflicts arise, and get written consent from both before performing additional services. In some instances, it may be more advantageous to stop working with the couple entirely and refer each of them to a different CPA.

Entities, such as partnerships and corporations, are often involved in family businesses. If your client is a business entity, have the client designate the authorized representative. A clear statement listing the authorized representative(s) will be useful for reference, if conflicts arise later and you are asked for information.

You may feel very comfortable with your client(s); however, no one anticipates a divorce. By preparing for unfortunate circumstances you can safeguard yourself from having to respond to client complaints received by the Board's enforcement division.

ENFORCEMENT ACTIONS

Ratified at the January 19, 2017 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 11-08-07L

Respondent: Donald

Warren Davis

Hometown: Irving, TX

Certificate No.: 006435

Rule Violations: 501.73, 501.90(10), 501.93

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

After numerous continuances, Respondent, although properly notified, failed to appear in person and was not represented at a scheduled public hearing. Following the scheduled public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings (SOAH) entered a default judgment, and remanded the case to the Board for informal disposition under Texas Government Code § 2001.056. The Board approved staff's recommendation that Respondent's certificate be revoked, Respondent be assessed \$20,000 in administrative costs, as well as all direct administrative costs incurred in this matter.

Respondent had power of attorney for his mother and managed her financial affairs. Respondent breached his fiduciary duty to his mother and engaged in a fiscally dishonest act when he commingled between \$400,000 and \$500,000 of her money with his own. Respondent failed to timely respond to Board communications and repeatedly failed to respond to clients in a separate complaint.

2. Investigation No.: 10-04-10L

Respondent: Gerald Lee Jones

Hometown: Houston, TX

Certificate No.: 045640

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was conditionally reinstated. The scope of Applicant's practice is limited. Applicant shall not perform any attest services including audits, reviews, compilations, forecasts, projections, or other special reports until given permission by the Board to resume this practice. In addition, for a period of three years from the date his certificate is reinstated, Applicant is placed on probated revocation. Respondent must complete four hours of live continuing professional education (CPE) in the area of ethics annually during the probationary period and Respondent shall not provide any assurances on any documents to or from third parties until given permission by the Board to resume this practice.

The Board accepted Respondent's involuntary surrender of his certificate after he pleaded guilty to conspiracy to commit wire fraud on December 14, 2009.

3. Investigation No.: 16-11-26L

Respondent: Jonathan

McIntyre Josendale

Hometown: Shawnee, KS

Certificate No.: 090927

Rule Violations: 501.90(4), 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.

Respondent was convicted of two counts of felony Aggravated Battery while driving under the influence. On June 22, 2016, Respondent was sentenced to serve 34 months in Kansas State Prison.

4. Investigation No.: 16-08-07L,

Respondent: Michael

Duane Lucas

Hometown: China Spring, TX

Certificate No.: 076811

Rule Violation: 501.73

Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$128.40 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to disclose a conflict of interest to a client.

5. Investigation Nos.: 16-08-09L & 16-08-10L

Respondents: Joe Mastriano and Joe Mastriano P.C.

Hometown: Houston, TX

Certificate No.: 026553

Firm License No.: C05159

Rule Violation: 501.82

Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay a \$7,500 administrative penalty within 30 days of the date of the Board Order. Respondent must also complete and submit proof of completion of four hours of live CPE in the area of ethics annually for three consecutive years. This requirement is in addition to Respondent's annual CPE requirement.

Respondents used misleading or deceptive statements in advertising and on Respondent Firm's website.

6. Investigation No.: 16-08-01L

Respondent: Ken Chee-Kin Mok

Hometown: Garland, TX

Certificate No.: 023919

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

Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent's certificate was revoked for a period of five years from the date of the Board Order. However, this revocation was stayed and Respondent was placed on probation for five years.

On July 19, 2016, Respondent was sentenced to five years of probation after pleading guilty to Misprision of a Felony. Respondent, as chairman of a bank, allowed a customer of the bank to use a collateralized line of credit for a purpose other than the one approved by the bank's loan committee.

7. Investigation No.: 16-08-08L
Respondent: Pattillo, Brown & Hill, L.L.P.
Hometown: Waco, TX
Firm License No.: P04520
Rule Violation: 501.73
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$128.40 in administrative costs within 30 days of the date of the Board Order. Respondent failed to disclose a conflict of interest to a client.

TECHNICAL STANDARDS REVIEW COMMITTEE

• **Investigation Nos.: 16-06-11L & 16-06-12L**
Respondents: Vie Mixon and Vie Mixon CPA PLLC
Hometown: The Woodlands, TX
Certificate No.: 067918
Firm License No.: C07571
Rule Violation: 527.5
Act Violation: 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents are subject to a scope limitation. Respondents are prohibited from performing audits, review services or other engagements that require expressing an assurance on financial statements 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. Respondents shall undergo an accelerated peer review to be completed within six months of the effective date of the Board Order. If Respondent Firm does not receive a rating of pass, Respondents will be prohibited from providing any attest services for a period of at least three years from the review date and may not petition the Board for removal of the scope limitation during the three year period.

Respondent Firm received three successive deficient peer reviews as defined under Board *Rule 527.5*. Respondent Mixon is responsible for the supervision of attest services in Respondent Firm.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

• **Investigation No.: 16-10-18N**
Respondent: BVA Group and Jeffrey Balcombe
Hometown: Plano, TX
Rule Violation: 501.81
Act Violations: 901.453, 901.502(5) & (6)

Respondents entered into an ACO with the Board whereby Respondents agreed to discontinue use of terms regulated by the *Act* including, but not limited to, "forensic accounting," "accountant," "auditor," "accounting services," "auditing services," and the performance or offer to perform attest services. In addition, Respondents agreed to discontinue use of the abbreviation CPA with an unlicensed entity without using the disclaimer "This firm is not a CPA firm."

Respondents used terms restricted by the *Act* on web-based profiles after providing correspondence to the Board in 2011 indicating the agreement to discontinue using terms regulated by the Board. Respondent also failed to include the Board's required disclaimer in web-based marketing and advertising material.

Ratified at the March 9, 2017 Board Meeting

A. AGREED CONSENT ORDER

BEHAVIORAL ENFORCEMENT COMMITTEE

• **Investigation No.: 17-01-29L**
Respondent: Kenneth Lee Wise
Hometown: New York, NY
Certificate No.: 044580
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(11)

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

Respondent pleaded guilty to one count of conspiracy to commit securities fraud, one count of securities fraud, one count of conspiracy to commit wire fraud, one count of wire fraud, one count of conspiracy to commit money laundering, and one count of money laundering.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 15-12-15L
Respondents: Hood and Associates, CPAs, P.C.
Hometown: Tulsa, OK
Firm License No.: C09263
Rule Violations: 501.90(7), 527.5
Act Violations: 901.502(6), 901.502(11), 901.502(12)

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

The Resident Manager, Paul Anthony Hood, is practicing in Texas with a practice privilege as an out-of-state practitioner with substantially equivalent qualifications.

Pursuant to *Section 901.452(c)* (2) of the *Act*, an individual practicing is subject to the personal and subject matter jurisdiction and disciplinary authority of the Board and must comply with this chapter and the Board's *Rules*. Pursuant to Board *Rule 513.15(d)*, a resident manager is responsible for the supervision of professional services and may be held responsible for the violations of the *Act* or *Rules* for the activities of each office under his supervision.

2. Investigation No.: 16-05-08L
Respondent: MaloneBailey, LLP
Hometown: Houston, TX
Firm License No.: P05522
Rule Violations: 501.60, 501.74, 501.90(8)
Act Violations: 901.502(6), 901.502(11)

Respondent Firm entered into an ACO with the Board whereby Respondent Firm's license was suspended; however, the suspension was stayed and the Respondent was placed on probation.

Respondent Firm was censured by the U.S. Securities and Exchange Commission (SEC) and required to retain an independent consultant to evaluate Respondent Firm's audit and review procedures. A complaint was filed against Respondent Firm on May 9, 2016 and Respondent Firm was provided with the opportunity to respond to the complaint and to show compliance with the law.

3. Investigation No.: 16-04-18L
Respondent: Wayne Robert Gray
Hometown: Plano, TX
Certificate No.: 049757
Rule Violations: 501.60, 501.74, 501.91
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended until Respondent is readmitted

to practice before the SEC. At that time, Respondent may reapply for active Texas license status. In addition, Respondent must pay an administrative penalty of \$3,000 plus administrative costs of \$238.22 on or before 60 days after the Board adopts this Board Order. Respondent failed to disclose a material weakness during an audit of an SEC issuer in violation of Public Company Accounting Oversight Board (PCAOB) regulations and auditing standards.

4. Investigation No.: 16-05-09L
Respondent: Jay Phillip Norris
Hometown: Magnolia, TX
Certificate No.: 073547
Rule Violations: 501.60, 501.74, 501.90(7)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of three years. The suspension is to run currently with Respondent's three year suspension to practice before the SEC which started May 2, 2016. In addition, Respondent must pay an administrative penalty of \$5,000 within 60 days of the effective date of this Board Order.

The SEC sanctioned Respondent for several auditing standards violations. The SEC order affected Respondent's right to practice before the SEC.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

1. Investigation No.: 16-09-05N
Respondents: H&G Services and Harvey R. Clements II
Hometown: Mineola, TX
Act Violations: 901.351, 901.451, 901.502(5), 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents agreed to cease from engaging in the practice of

public accountancy including, but not limited to, the use of the terms "accountant," "auditor," "accounting services," and "auditing services." This also includes the performance or offer to perform attest services. Respondent offered services to the public that involve the use of accounting, attest, and auditing skills, including issuing an audit report, without an individual license or firm license issued by the Board.

2. Investigation No.: 16-10-58N
Respondents: Winged Disc Technologies and Haiden W. Turner
Hometown: Dallas, TX
Act Violations: 901.451, 901.452, 901.453

Respondents entered into an ACO with the Board whereby Respondents agreed to cease from engaging in the practice of public accountancy including, but not limited to, the use of the terms "CPA," "Certified Public Accountant," "accountant," "auditor," "accounting services," and "auditing services."

On July 24, 2003, Respondent entered into an agreed consent order whereby Respondent surrendered his certificate for revocation in lieu of further disciplinary proceedings. Respondents violated the agreed consent order by using the title certified public accountant and the abbreviation CPA on web-based profiles and other marketing websites. In addition, Respondents were making assertions of expertise in accounting or auditing, specifically, the advice or recommendations in connection with the sale or offer for sale of products or software routinely requiring accounting or auditing skills.

B. COMPROMISE AND SETTLEMENT AGREEMENT AND AGREED PERMANENT INJUNCTION

- **Investigation No.:** 12-04-46N
Respondents: Michelle Garcia-Jordan and Prestige Financial Accounting & Tax Services
Hometown: Houston, TX
Act Violation: 901.451(3)(b)

Respondent Michelle Garcia-Jordan and her firm, Prestige Financial Accounting & Tax Services, have agreed to an injunction which prohibits her from offering her firm and herself as an accountant or accounting firm and to pay \$10,000 in administrative penalties.

Respondent Garcia-Jordan engaged in the practice of public accountancy and represented herself as an accountant, without an individual license or firm license issued by the Board.

ARE YOU MOVING?



Whether you move next door or across the country, Board rules require you to notify us within 30 days!

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov
- **Phone:** 512-305-7853
- **Mail:** TSBPA
333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public. Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 70,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling **512-305-7866** or email enforcement@tsbpa.texas.gov.

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*, as well as *Section 901.411* (CPE) of the Act.

Respondent / Location	Board Date
Cletus Thomas Andrew Jr., Missouri City, TX	03/09/2017
Cynthia W. Bailey, Frisco, TX	03/09/2017
Robert Michael Barela, Houston, TX	03/09/2017
Cynthia Kay Barham, Argyle, TX	03/09/2017
Bradley James Bartlett, Hockley, TX	03/09/2017
William J. Birch, Prairieville, LA	03/09/2017
James Wilburn Bland, Tyler, TX	03/09/2017
Jon Ellis Bolden, Waxahachie, TX	03/09/2017
Blair Norman Burleson, San Antonio, TX	03/09/2017
Paula J. Campbell, Austin, TX	03/09/2017
Charles A. Casalnova, Cary, NC	03/09/2017
Elias Munoz Celaya, Katy, TX	03/09/2017
Jeffrey Todd Chase, Prosper, TX	03/09/2017
Michele Renee Chauviere, Cypress, TX	03/09/2017
Christy Renee Decker, Pearland, TX	03/09/2017
Troy Lewis Dickerson, Richmond, TX	03/09/2017
John Mark Dodson, Irving, TX	03/09/2017
Dana Brown Donahoe, Dallas, TX	03/09/2017
Mary Eulalia Druce, Columbia, MO	03/09/2017
John Jefferson Elliott, Dallas, TX	03/09/2017
Clifford Dwain Fox, Big Spring, TX	03/09/2017
Melanie Kay Fox, Richmond, TX	03/09/2017
Victoria Hella Garcia, Cypress, TX	03/09/2017
Erik F. Garza, Spring, TX	03/09/2017
Jason Michael Gibson, Spring, TX	03/09/2017
Marcus Ben Gohlke, Pearland, TX	03/09/2017
Susan Gentry Harris, Katy, TX	03/09/2017
Kontessa Susanna Haynes-Welsh Houston, TX	03/09/2017
Geneva Maureen Hollis, Pearland, TX	03/09/2017
William Elmer Howard Jr., San Marcos, TX	03/09/2017
Swapnil I. Jhaveri, Houston, TX	03/09/2017

Respondent / Location	Board Date
Tyrone Dewayne Jones, Cove, TX	03/09/2017
Christine Kuhn, Spring, TX	03/09/2017
Nazia Shiraz Lakdawala, Houston, TX	03/09/2017
Christopher Patrick McColpin, Dallas, TX	03/09/2017
Terrell Murphy, Missouri City, TX	03/09/2017
Douglas Clark Nash, Dallas, TX	03/09/2017
Niki Duyen Mai Thi Nguyen, San Francisco, CA	03/09/2017
Laura Marie Paddy, Sugar Land, TX	03/09/2017
Dhruven Sanjaybhai Panchal, Irving, TX	03/09/2017
Jack Edward Parker, Dallas, TX	03/09/2017
Eric Manning Peterson, London, United Kingdom	03/09/2017
Michael Zane Rhyne, Spring, TX	03/09/2017
Jeffrey Edward Rutan, Carrollton, TX	03/09/2017
Juliana Sartor, Brookshire, TX	03/09/2017
Scott Alexander Saxe, Houston, TX	03/09/2017
Michael Asa Sellers, San Antonio, TX	03/09/2017
Jill Marie Sherman, Houston, TX	03/09/2017
Stephen Brady Shewmaker, Abilene, TX	03/09/2017
Charles Andrew Smith, Houston, TX	03/09/2017
Jack M. Smith II, Round Rock, TX	03/09/2017
Paul Edwin Smith, Frisco, TX	03/09/2017
Glenn Ray Springer, Arlington, TX	03/09/2017
Garland David Steely, Pittsburg, TX	03/09/2017
Ronald Jack Stephenson, Fort Worth, TX	03/09/2017
Marianne Stiles, San Antonio, TX	03/09/2017
Renee Hutton Sturgeon, Allen, TX	03/09/2017
Faith Joy Taylor, Berryville, VA	03/09/2017
Deborah Ann Tessmer, Carrollton, TX	03/09/2017
Lena Kay Tindel, Austin, TX	03/09/2017
Ka Lai Wendy Tsui, Houston, TX	03/09/2017
Kelly-Anne Brady Tuffly, Pearland, TX	03/09/2017
Richard Villanueva Jr., Missouri City, TX	03/09/2017
Angela May Ward, Houston, TX	03/09/2017
Selina Wilbur, Cypress, TX	03/09/2017
Jeana Sue Williams, Houston, TX	03/09/2017
Georgia Maria Williams, Sunnyvale, TX	03/09/2017
Jason F. Williams, Pearland, TX	03/09/2017
Amanda Jean Wilson, Austin, TX	03/09/2017
Christy Nicole Wilson, Dallas, TX	03/09/2017
Charles Douglas Wright, Katy, TX	03/09/2017
Belinda Denise Wyatt, Houston, TX	03/09/2017
Michelle Centeno Ynostrosa, Houston, TX	03/09/2017

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
Herbert Albaum, Plano, TX	03/09/2017
Cathryn Cannon Armendariz, Houston, TX	03/09/2017
Steven Todd Bate, The Woodlands, TX	03/09/2017
John Edward Bert II, Dallas, TX	03/09/2017
Scott Andrew Blackston, Richardson, TX	03/09/2017
Jeffrey Neal Blanks, Abilene, TX	03/09/2017
Christina S. Booker, Plano, TX	03/09/2017
Robert Ronald Buntyn, Austin, TX	03/09/2017
John Burdyl, Temple Terrace, FL	03/09/2017
William Randall Casto, Lexington, OH	03/09/2017
Nim Fong Doris Chan, Sugar Land, TX	03/09/2017
Fu-Hwa Chu, Dallas, TX	03/09/2017
Kenneth Glynn Chumley, Roanoke, TX	03/09/2017
Kimberly Faye Clopton, Liberty Hill, TX	03/09/2017
Lu Ann Danley, Allen, TX	03/09/2017
Juan Rosendo De Luna, Austin, TX	03/09/2017
Rafael S. Espinoza, El Paso, TX	03/09/2017
Mark Steven Fehmer, Dallas, TX	03/09/2017
Mitchell Layne Frey, Jonesboro, AR	03/09/2017
Junior Louis Hall, Austin, TX	03/09/2017
Bridget Shannon Hancock, Granger, TX	03/09/2017
Nicholas A. Hellbusch, Lincoln, NE	03/09/2017
Edd Vernon Henderson, Mesquite, TX	03/09/2017
Cynthia Ann Hernandez, San Antonio, TX	03/09/2017
Phat Manh Hoang, Sugar Land, TX	03/09/2017
Ofundem Diengwe Iyok, Houston, TX	03/09/2017
Billie Don Jackson, Houston, TX	03/09/2017
Claire Ann Jackson, Georgetown, TX	03/09/2017
Charles Richard Jones, Nacogdoches, TX	03/09/2017
Ivy Juve, Austin, TX	03/09/2017
Sandra Gail Shirley Kreiger, Austin, TX	03/09/2017
Robert Martin Lansford, Fort Worth, TX	03/09/2017
Wai Kai Leung, Arlington, VA	03/09/2017

Respondent / Location	Board Date
Susan Forsey Lyngaas, Kingwood, TX	03/09/2017
Mark Stephen Moore, Englewood, CO	03/09/2017
Dennis Francis Plante, Tequesta, FL	03/09/2017
Jose Martin Ramos, Amarillo, TX	03/09/2017
Helen Frances Mock Richardson, The Colony, TX	03/09/2017
Alvin Dewey Roederer, El Paso, TX	03/09/2017
Kelly Lyn Saffell, Prosper, TX	03/09/2017
Edna Gayle Schmeltz, Denton, TX	03/09/2017
Sean Lee Schobel, Fulshear, TX	03/09/2017
Christopher Don Seaman, Germantown, TN	03/09/2017
Billy J. Simmonds, San Antonio, TX	03/09/2017
Roma Singh, Katy, TX	03/09/2017
Meredith Hamilton Sipko, The Woodlands, TX	03/09/2017
Scott James Skarda, Houston, TX	03/09/2017
George Morris Sorrell Jr., Austin, TX	03/09/2017
Richard Edward Swanson, Reno, NV	03/09/2017
Travis Lee Thomason, Denver, CO	03/09/2017
Maresha Rochell Whitted, Richardson, TX	03/09/2017
Deborah Kaye Wright, Benton, AR	03/09/2017
Penelope Anne Young, Pottsboro, TX	03/09/2017

Failure to Renew Actions

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

Respondent / Location	Board Date
Alan Patrick Fowler, Shreveport, LA	03/09/2017
Eduardo Miguel Rodriguez-Homs, New York, NY	03/09/2017

BOARD DIRECTORY

Division	Area of Expertise	Contact Information
Executive	<ul style="list-style-type: none"> Oversight of all Board operations 	(512) 305-7803 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/Accounting	<ul style="list-style-type: none"> All financial activities of the Board Daily operations and human resources 	(512) 305-7800 Fax: (512) 305-7854 accounting@tsbpa.texas.gov
Continuing Professional Education (CPE)	<ul style="list-style-type: none"> CPE requirements CPE Board-approved ethics courses 	(512) 305-7844 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Enforcement	<ul style="list-style-type: none"> Complaints against a CPA or CPA firm Disciplinary actions against licensees Unauthorized practice of public accountancy The <i>Public Accountancy Act</i> and the Board's <i>Rules of Professional Conduct</i> 	(512) 305-7866 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
General Counsel	<ul style="list-style-type: none"> Administration of the Enforcement Program Open records requests 	(512) 305-7842 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
Information Resources	<ul style="list-style-type: none"> Board website Passwords Databases Mailing labels Lists 	(512) 305-7800 Fax: (512) 305-7854 inforesources@tsbpa.texas.gov
Licensing	<ul style="list-style-type: none"> Individual annual licensing CPA reciprocal registration Swearing-in Ceremony Firm registration Annual firm licensing Firm peer review requirements Foreign registration 	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Publications/Communications	<ul style="list-style-type: none"> <i>Texas State Board Report</i> and other publications Public education requests 	(512) 305-7804 Fax: (512) 305-7854 publicinfo@tsbpa.texas.gov
Qualifications	<ul style="list-style-type: none"> Qualifying for the CPA Exam Fifth-Year Accounting Student Scholarship Program CPA certification requirements 	(512) 305-7851 Fax: (512) 305-7875 exam@tsbpa.texas.gov
Sponsor Review Program	<ul style="list-style-type: none"> Questions about the Sponsor Review Program CPE sponsors 	(512) 305-7832 Fax: (512) 305-7875 specprog@tsbpa.texas.gov

Texas State Board of Public Accountancy

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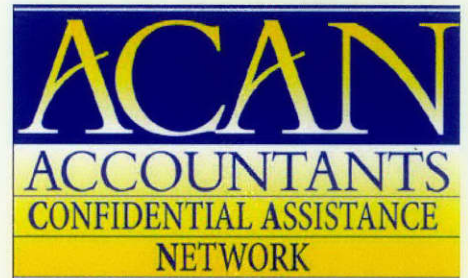
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Attention: CPAs, Exam Candidates, and Accounting Students

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**

Administered by the TSCPA and Funded in Part by the Board



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*.