



# TEXAS STATE BOARD REPORT

Vol. 121 | November 2014

## NEWS & UPDATES

### PRESIDING OFFICER'S MESSAGE

#### Are You a Profession-Minded or a Vocation-Minded CPA?



What comes to mind when you think about the difference between a profession and a vocation? Merriam-Webster defines “vocation” as: “the work in which a person is regularly employed” and “the persons engaged in a particular occupation.” In contrast, it describes “profession” as “engaged in learned professions” and “characterized by or conforming to the technical or ethical standards of a profession.”

The definition of “learned” is: “knowledge or skill acquired by instruction or study.” *Section 901.005 of the Public Accountancy Act (the Act)* states that, “The practice of public accountancy is a learned profession that requires specialized education and experience.” The *Act* also declares that “the public relies on the competence and integrity of certified public accountants in all of its dealings with certified public accountants and not merely in connection with their performance of the attest service.”

This is a tremendous responsibility to us as certified public accountants (CPAs) because the law that provides for licensure also requires that we be held accountable to the public. It's very easy for us to focus on our own best interests or the needs of our clients, but we need to be aware that our foremost obligation is to the public. This is also true for those of us who work in government or industry, because everything a CPA does has an impact on the public.

*continued on page 3*

## IN THIS ISSUE

- 2**  
CPE Sponsors
- 4**  
Individual License Fee Increase
- 4**  
Online Firm License Renewals
- 5**  
Revised SSARS and Peer Review Standards
- 6**  
Enforcement Actions

## CALENDAR

**Swearing-In Ceremony**  
Saturday, Dec. 6, 2014  
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.

**CPE SPONSORS SUCCESSFULLY  
COMPLETING REVIEW (as of October 27, 2014)**

<b>Sponsor #</b>	<b>Sponsor Name</b>	<b>Date of Next Review</b>	<b>Status</b>
010014	Balfour Beatty Construction	07/01/2016 - 06/30/2017	A
009486	Bridgepoint Consulting, LLC	05/01/2016 - 04/30/2017	A
006525	Brockway, Gersbach, Franklin & Niemeier, P.C.	06/01/2016 - 05/31/2017	A
010000	Buckeye Partners, L.P.	05/01/2016 - 04/30/2017	A
008724	Calpine Corporation	06/01/2016 - 05/31/2017	A
006103	Coleman Horton & Company, LLP	06/01/2016 - 05/31/2017	E
004579	CPE	06/01/2016 - 05/31/2017	A
007328	Dynegy, Inc.	06/01/2016 - 05/31/2017	A
001513	Energy Future Holdings Corp.	05/01/2016 - 04/30/2017	A
010011	EP Energy	06/01/2016 - 05/31/2017	A
008745	Flowserve Corporation	07/01/2016 - 06/30/2017	A
009716	Fluor Corporation	05/01/2016 - 04/30/2017	A
009991	Freescale Semiconductor, Inc.	04/01/2016 - 03/31/2017	A
004662	Govt Treasurer's Organization of Texas	07/01/2016 - 06/30/2017	A
005178	HCC Insurance Holdings, Inc.	06/01/2016 - 05/31/2017	A
008123	Hillwood Development Company, LLC	06/01/2016 - 05/31/2017	E
009406	Holtzman Partners LLP	06/01/2016 - 05/31/2017	A
006908	InterDyn - BMI	07/01/2016 - 06/30/2017	A
002819	J.C. Penney Co. Inc.	04/01/2016 - 03/31/2017	A
009997	Kosmos Energy	04/01/2016 - 03/31/2017	A
004457	Lyondell Basell Industries	06/01/2016 - 05/31/2017	A
005166	Maxwell Locke & Ritter LLP	05/01/2016 - 04/30/2017	A
000768	Midland College	05/01/2016 - 04/30/2017	A
009391	Montgomery Coscia Greulich LLP	04/01/2016 - 03/31/2017	A
002258	North Lake College	07/01/2016 - 06/30/2017	A
010003	Phillips 66	06/01/2016 - 05/31/2017	A
009502	Savage Consulting Group	07/01/2016 - 06/30/2017	A
003455	FMC Technologies	05/01/2016 - 04/30/2017	A
009393	Stream Realty Partners, LP	05/01/2016 - 04/30/2017	A
010009	Sutherland Asbill & Brennan, LLP	06/01/2016 - 05/31/2017	A
007643	Tax Executives Institute - Ft Worth Chapter	06/01/2016 - 05/31/2017	A
008907	Texas Association for Healthcare Financial Administrators	04/01/2016 - 03/31/2017	A
009398	Texas Bank and Trust	05/01/2016 - 04/30/2017	A
009496	The Institute for Excellence in Corp Governance	06/01/2016 - 05/31/2017	A
009410	Turner, Stone & Company, LLP	06/01/2016 - 05/31/2017	A
000710	University of Tulsa - CESE	04/01/2016 - 03/31/2017	A

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

• Check the Board website at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) for qualified CPE providers before enrolling in a CPE course.

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**“vocation:** the work in which a person is regularly employed ... the persons engaged in a particular occupation.”

The *Act* states, “The terms ‘accountant’ and ‘auditor,’ and derivations, combinations, and abbreviations of those terms, have an implication of competence in the profession of public

accountancy on which the public relies in personal, business, and public activities and enterprises.” For instance, if you compile financial statements for an employer the employer may be using those statements to obtain a loan. Similarly, if tax returns are not properly prepared the public could be financially injured.

Passing the exam and obtaining a license does not make one a professional. What makes a professional is an enduring commitment to the highest level of integrity in business and personal life. Living by the code of professional conduct, along with a keen awareness of what being a professional means, distinguishes a profession-minded CPA from a vocation-minded CPA.

**“profession:** engaged in learned professions ... characterized by or conforming to the technical or ethical standards of a profession.”

Profession-minded CPAs put the interest of the public first and realize that if they have a moral dilemma

they should always err on the side of the public, even if that means walking away from clients. The public’s interest should always come first. It should come before the interest of our employer, our clients, and our own personal interests. Members of our profession have a commitment to act with a sense of responsibility to the public and to understand the importance of serving the public.

A profession-minded CPA acquires training and skills through formal education with an ethical disposition to serve the public as a trustee of knowledge. A profession-minded CPA also has the capacity to make good moral decisions to achieve the collective good, i.e., public interest. A vocation-minded CPA is prone to think of his practice in terms of how it benefits him and improves his standard of living. A profession-minded CPA expects and welcomes oversight through rules to protect the credibility

**“learned:** characterized by or associated with learning, which is knowledge or skill acquired by instruction or study.”

of our profession. The public expects CPAs to have the highest level of integrity and our profession is at risk unless CPAs live up to those expectations.

Over the years, I’ve observed that CPAs who are profession-minded whether they are in private industry or public practice, tend to be the most successful. I would encourage all of us to assess how we think about the honor and privilege that has been bestowed on us when we were certified and to ask ourselves if we are practicing accountancy as though we are in a profession or a vocation. Understanding and embracing the traits of a profession-minded CPA will sustain and enhance the credibility of our profession.

Thomas G. Prothro, CPA  
TSBPA Presiding Officer

## Individual License Fee Increase

Effective October 2014, the fee to renew your CPA license increased by \$6 (from \$41 to \$47). The fee increase applies to individuals that are not retired or disabled. Of the total \$257 fee, the Board retains \$47 for the day-to-day operations of the Board. For each professional license it issues, the Board is mandated to collect \$200 to be deposited into the state's General Revenue Fund for general government operations, as determined by the Texas Legislature, and \$10 to be deposited into the fifth-year accounting students' scholarship trust account.

The Board is self-funded. All direct and indirect costs must be paid from what it collects in license renewal fees, firm registrations, exam fees, sponsor registrations, and other collections. Based on projected expenditures and fund balances, the Executive Committee and Board have determined that a fee increase is necessary to maintain the same level of services for Texas licensees that it has historically provided.

Retired CPAs and those with a permanent disability will continue to pay only \$10. CPAs who work for certain governmental entities and who are not using their license outside their governmental positions may claim an exemption from the \$200 fee, as authorized by the *Public Accountancy Act*.

## Austin Area Volunteers Needed

Foundation Communities is a nonprofit that provides free income tax preparation services for working families in Austin. They are currently looking for more than 600 volunteers in Austin to serve as tax preparers, client liaisons, and Spanish-English translators for the tax season. Foundation Communities will provide volunteers with training in December or January. Continuing professional education credit may be available for the training but not for time spent actually volunteering. To volunteer visit [www.foundcom.org](http://www.foundcom.org) and click on "Get involved" or email [volunteer@foundcom.org](mailto:volunteer@foundcom.org).

## Firm License Renewals Can Now Be Paid Online



Firms can now renew and pay for their annual firm license online at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us). Click on "Firm Login" on the right side of the homepage to begin the online firm license renewal process. American Express, Discover, MasterCard, and Visa are accepted. If all requirements are met, a license will be issued the next business day.

Firms can submit their annual license renewal six weeks prior to the due date. The Board will post an announcement on its website on the first day renewals will be accepted for the firms with a given due date. However, firms can notify the Board at any time about organizational changes. For example, firms can submit the following changes online:

- address and contact updates
- date a firm or office dissolved
- information about an office that has just been organized
- main office designation updates
- updates to peer review exemption information
- updates to the list of CPA owners and their capacities, which includes office resident manager designation

The Board is encouraging all firms to login to confirm online access, confirm the accuracy of firm information, and submit any necessary updates. Firms no longer need to wait until submission of the annual license renewal to notify the Board about organizational changes.

## Revised Statement on Standards for Accounting and Review Services and Peer Review Standards

The American Institute of Certified Public Accountants (AICPA) voted to approve revised standards for reviews, compilations, and engagements to prepare financial statements at its August 2014 meeting. These standards will be enacted as a new Statement on Standards for Accounting and Review Services (SSARS) number 21. The passage came after a year of exposure to the CPA community that resulted in significant feedback regarding the proposal.

As a result of these new standards, compilations will become a reporting service that is largely unchanged, with the exception that CPAs will have to be engaged to perform a compilation. The revised standards carve out a new preparation service. This will allow CPAs to assist in preparing financial statements for clients without issuing a report.

An engagement letter signed by the accountant and management and the inclusion of a legend on each page of the financial statements that clarifies no assurance is being provided are required to provide preparation services. Documentation should also be retained in sufficient detail to provide a clear understanding of the work performed. However, these are the only requirements and preparation services will not require a determination as to independence.

Financial statements can also be provided to third parties without a report. In the rare circumstance that the CPA is unable to provide an adequate statement on each page of the financial statements, a disclaimer report must be issued. These new standards are effective for periods on or after December 15, 2015 with early implementation permitted. A copy of the original exposure draft is available at the AICPA Peer Review website:

<http://www.aicpa.org/Research/ExposureDrafts/PeerReview/DownloadableDocuments/PR-PFSUSSARS-ImpactPR-ExDraft.pdf>

Simultaneous to the recent issuance of SSARS 21, an exposure draft proposing to exclude the above described preparation services from peer review was also released. The AICPA Peer Review Board (PRB) determined that there are no procedures that can be performed to assess the quality of the report, financial statements, or disclosures as in other engagements currently included in the scope of peer review. If preparation services were to be included in peer review the reviewer would be limited to making sure that a signed engagement letter exists, the no assurance legend is presented on each page, and a disclaimer report (if applicable) has been prepared.

Since that determination, the PRB has received comments on the exposure draft and plans to meet on November 14, 2014 for further discussion. The PRB appears to be leaning toward issuing a new exposure draft that **includes** preparation services in peer review. If the PRB issues a new exposure draft it would likely be released in mid-November with a comment period ending in early January 2015.

The implications of these pronouncements to Texas CPAs could be significant. The current definition of attest service under the *Act* includes any engagement required by the Texas State Board of Public Accountancy (the Board) to be performed in accordance with SSARS. This also requires CPA firms providing such services to be enrolled in peer review. The introduction of the new preparation services that are outside of peer review will require the Board to study this issue to ensure that the changes do not result in potential harm to the public interest. The Texas Legislature may decide to amend the *Act* so Texas law is consistent with the new standards.

## ENFORCEMENT ACTIONS

Taken at the September 18, 2014 Board Meeting

### A. AGREED CONSENT ORDERS

#### BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 14-01-07L**  
**Respondent: Prasun Shah**  
**Hometown: Plano, TX**  
**Certificate No.: 060982**  
**Rule Violation: 501.90(4)**  
**Act Violations: 901.502(6), 901.502(10)(A)**

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked from the effective date of the Board Order until January 16, 2018 or until the community supervision has ended; however, the revocation was stayed and Respondent was placed on probation until January 16, 2018 or until the community supervision has ended.

Respondent received deferred adjudication for the felony offense of evading arrest with a vehicle.

- 2. Investigation No.: 14-07-06L**  
**Respondent: Steven M. Brazile**  
**Hometown: Saint Louis, MO**  
**Certificate No.: 055271**  
**Rule Violation: 501.90(5)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

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

Respondent pleaded guilty to the interstate transportation of a security obtained by fraud.

- 3. Investigation No.: 02-10-16L**  
**Respondent: Sondra Vialeton (Harral)**  
**Hometown: Irving, TX**  
**Certificate No.: 071606**  
**(REINSTATEMENT)**

The Board revoked Applicant's certificate on May 15, 2003 because she was convicted in October of 1999 of the felony offense of possession of cocaine. Applicant has had no criminal convictions since that time.

Applicant entered into an ACO with the Board whereby Applicant's certificate was reinstated. Applicant must comply with all the provisions contained in the ACO for a period of not less than two (2) years beginning on the date of the Board order.

#### TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation Nos.: 14-02-13L, 14-02-14L, and 14-02-15L**  
**Respondents: Joel D. Reed, Reed & Abrasley, PLLC and RAB Accountants, PLLC**  
**Hometown: Houston, TX**  
**Certificate No.: 018092**  
**Firm License Nos.: C06636, C07692**  
**Rule Violations: 501.81, 501.93, 527.5**  
**Act Violations: 901.502(6), 901.502(11), 901.502(12)**

Respondents entered into an ACO with the Board, whereby Respondent Reed was reprimanded, ordered to pay \$1,168.53 in administrative costs, and his certificate is now subject to a scope limitation

until a petition for removal is approved by the Board. Respondent Reed is prohibited from performing audits, accounting, review services or other engagements required by the Board to be performed in accordance with the standards for auditing, accounting, and review services adopted by the American Institute of Certified Public Accountants (AICPA) or any other pronouncement by other professional entities having similar national or international authority recognized by the Board. The Board further orders that the resident manager of Respondent firms take the necessary actions to bring the firms into compliance with the Act within 60 days of the date of ratification.

While Respondent Reed was the resident manager, Respondent firms were operating with expired firm licenses. Respondent firm RAB Accountants, PLLC received a "pass with deficiencies" peer review rating and was required by the Texas Society of Certified Public Accountants (TSCPA) to perform corrective action in order to complete the peer review. The corrective action has not been completed and the TSCPA removed RAB Accountants, PLLC from the peer review program in August 2013. Respondent Reed did not respond within 30 days to the Board communications dated February 14, 2014 and March 19, 2014.

**2. Investigation Nos.: 14-04-02L and 14-04-03L**

**Respondents: Roberto G. Torres and Roberto G. Torres & Co., PC**  
**Hometown: El Paso, TX**  
**Certificate No.: 017800**  
**Firm License No.: C05510**  
**Rule Violation: 527.5**  
**Act Violation: 901.502(12)**

Respondents entered into an ACO with the Board, whereby Respondent Torres' certificate and Respondent firm's license were placed on Limited Scope Status until a petition for removal is approved by the Technical Standards Review Committee. In addition, the Respondents must pay administrative costs of \$217.40 within 30 days of the date of ratification of the ACO.

Respondents are prohibited from performing audits or reviews required by the Board to be performed in accordance with the standards for auditing, accounting, and review services adopted by the AICPA or pronouncements by other professional entities having similar national or international authority recognized by the Board until a petition for removal is approved by the Board. The Respondents may perform compilations with pre-issuance review.

A peer review of Respondent firm was completed on June 28, 2013 and accepted by the TSCPA on January 9, 2014. Respondent firm received a "pass with deficiencies" rating on the peer review. This "pass with deficiencies" rating follows two other deficient peer reviews completed in June 2005 and June 2011 for a total of three

(3) consecutive deficient peer reviews.

**UNAUTHORIZED EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA) AUDITS**

The following Respondent is offering ACOs to the Board for its ratification in settlement of having performed ERISA compliance audits while claiming an exemption from Peer Review and not being enrolled in Peer Review. The ACOs provide for a Reprimand and no administrative penalties and no costs.

**1. Investigation No.: 14-07-01P**  
**Respondent: James Moore Guthrie**  
**Hometown: Plano, TX**  
**Firm License No.: T01720**  
**Rule Violation: 527.4**

**B. AGREED CEASE AND DESIST ORDERS**

**1. Investigation No.: 14-05-06N**  
**Respondents: Vusumuzi Ngwenya and VFN & Associates, PC**  
**Hometown: Arlington, TX**  
**Act Violation: 901.451**

Respondents entered into an agreed cease and desist order (ACDO) with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms until or unless Respondents comply with the registration and licensing provisions of the *Act*, and until or unless Respondents have obtained a license to practice public accountancy or certified public accountancy. Respondents used the CPA designation although Respondents do not hold a license in Texas.

**2. Investigation No.: 14-06-65N**  
**Respondent: Chetan Negandhi**  
**Hometown: Sugar Land, TX**  
**Act Violation: 901.451**

Respondent entered into an ACDO with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the *Act*, and until or unless Respondent has obtained a license to practice public accountancy or certified public accountancy.

Respondent used the CPA designation although Respondent does not hold a license in Texas.

**C. CEASE AND DESIST ORDERS**

**1. Investigation No.: 13-10-14N**  
**Respondents: Khalid Abu-Kaff, Adel A. Iannad, and Texas Best Telecom, Inc.**  
**Hometown: Houston, TX**  
**Act Violations: 901.451 and 901.456**

Staff initiated an investigation of this matter based on evidence that Respondents were using terms and performing services reserved by the *Act* for individuals and entities holding licenses issued by the Board. Staff determined that Respondents have not held individual or firm licenses issued by the Board during all relevant times.

Respondents used the designation "CPA" and performed an attest service, specifically and audit. This action constitutes a violation of *Act Sections 901.451*

and 901.456. Respondents provided services to the public that involve the use of accounting, attest or auditing skills. Offering these services while representing to the public that they are licensed by the Board is the practice of public accountancy under *Section 901.003* of the *Act*.

Respondents repeatedly failed to respond to the Board's attempts to gain Respondents' compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondents.

**2. Investigation No.: 13-11-02N**  
**Respondent: Kenneth R. O'Neal**  
**Hometown: Kerrville, TX**  
**Act Violation: 901.451**

Staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the *Act* for individuals and entities holding licenses issued by the Board. Staff determined that Respondent has not held individual or firm licenses issued by the Board during all relevant times.

Respondent used the title "CPA." This action constitutes a violation of *Act Section 901.451*. Respondent also offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to the public that they are licensed by the Board is the practice of public accountancy under *Section 901.003* of the *Act*.

Respondent repeatedly failed to respond to the Board's attempts to gain Respondent's compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

**3. Investigation No.: 13-12-02N**  
**Hometown: San Antonio, TX**  
**Respondents: Erik Rojas, Gisela Gonzales De Rojas, and Age Group, LLC**  
**Act Violation: 901.453**

Staff initiated an investigation of this matter based on evidence that Respondents were using terms reserved by the *Act* for individuals and entities holding licenses issued by the Board. Staff determined that Respondents have not held individual or firm licenses issued by the Board during all relevant times.

Respondents used the title "accountant" and offered to provide accounting services. This action constitutes a violation of *Act Section 901.453*. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to the public that they are licensed by the Board is the practice of public accountancy under *Section 901.003* of the *Act*.

Respondents repeatedly failed to respond to the Board's attempts to gain Respondents' compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondents.

**D. PROPOSED DEFAULT JUDGMENT BOARD ORDER**

**1. Investigation No.: 12-12-03L**  
**SOAH Docket No.: 457-14-3009**  
**Respondent: Laura May Childers Cline**  
**Hometown: Lockhart, TX**  
**Certificate No.: 014861**  
**Rule Violation: 501.93**  
**Act Violations: 901.502(6), 901.502(11)**

On September 10, 2013, the Behavioral Enforcement Committee (BEC) found that Laura May Childers Cline failed to substantively respond to a Board communication that required a substantive response and then failed to respond to subsequent requests from the Board for a response. The BEC offered Respondent an ACO whereby Respondent would be reprimanded. The Committee also assessed an administrative penalty of \$500 and administrative costs of \$158.35. Respondent never responded to this offer.

Pleadings were filed with the State Office of Administrative Hearings (SOAH) and after notice of hearing, Respondent failed to appear. The SOAH Administrative Law Judge (ALJ) granted staff's Motion for Default, pursuant to Board *Rule 519.42(d)*, resulting in the Board granting a default Order finding that: 1) Respondent violated Board *Rule 501.93*; as well as *Sections 901.502(6)*, and *901.502(11)* of the *Act*; 2) Respondent should be reprimanded; and, 3) Respondent be assessed \$2,000 in administrative penalties; \$158.35 in administrative costs.



## CPE Actions

The certificate of each respondent listed below was not in compliance with the Board's 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* (mandatory CPE reporting) and *501.94* of the Board's *Rules*, as well as *Section 901.411* (CPE) of the *Act*.

<b>Respondent / Location / Country</b>	<b>Board Date</b>
Michelle Lynn Brannon, Marshall, TX	9/18/2014
Alida Kay Butler, Garland, TX	9/18/2014
Paul Garrett Cronauer, Conroe, TX	9/18/2014
Carrie C. Feighl, Houston, TX	9/18/2014
Helene E. Gagoud, Edina, MN	9/18/2014
Andrew Thomas Hudson, Krum, TX	9/18/2014
Alphonso Jackson, Sunnyvale, TX	9/18/2014
Jeremy Clayton Lindsay, Rowlett, TX	9/18/2014
Christopher Phrson Nelms, Stockholm, Sweden	9/18/2014
Frank Scott Nix, Waco, TX	9/18/2014
Clifford Carl Oliver, San Antonio, TX	9/18/2014
Stephanie Marie Paine, Barrington, IL	9/18/2014
Terrence William Ray, Katy, TX	9/18/2014
David Paul Richardson, Houston, TX	9/18/2014
Jeffrey Matthew Shulse, Houston, TX	9/18/2014
Steven Thomas Skipworth, Houston, TX	9/18/2014
Tan Anh Vuong, Pearland, TX	9/18/2014

### Receive the *Texas State Board Report* Electronically



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## 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 penalties and by otherwise coming into compliance with the Act.

<b>Respondent / Location / Country</b>	<b>Board Date</b>
Clinton Matthew Bell, Beaverton, OR	9/18/2014
Louis Andrew Biles, Sugar Land, TX	9/18/2014
Christopher Michael Brown, Humble, TX	9/18/2014
Arnulfo A. Castillo, Quezon City, Philippines	9/18/2014
John Hervey Cawood, Cedar Park, TX	9/18/2014
Brad A. Cormack, Keller, TX	9/18/2014
Emogene Campbell Davis, Tucson, AZ	9/18/2014
Pamela Sue Dennis, Wylie, TX	9/18/2014
Donna Baretela Dignam, Heath, TX	9/18/2014
Bradach Black Fitzwater, Colorado Springs, CO	9/18/2014
Maria Gorski, New York, NY	9/18/2014
Ford Allen Halbardier, New York, NY	9/18/2014
Rex Stuart Holmes, Bellaire, TX	9/18/2014
Joseph Lee Humphrey, York, NE	9/18/2014
James David Hutton, Carrollton, TX	9/18/2014
Thomas Earl Kavanagh, Springfield, IL	9/18/2014
Biren Kumar, Sugar Land, TX	9/18/2014
William Lawrence Lambert, Jr., New Braunfels, TX	9/18/2014
Carol Lynn Lambing, Olive Branch, MS	9/18/2014
Mark Alan Lefko, Agoura Hills, CA	9/18/2014
Mary McGaha Leithner, Arlington, TX	9/18/2014
James Francis McDermott, Jr., Austin, TX	9/18/2014
John Oliver Moore, Star, ID	9/18/2014
Perry Eugene Murphree, Jr., Stonybrook, NY	9/18/2014
Jeffrey Lynn Neufeld, San Antonio, TX	9/18/2014
Gina Gwendolyn Pinder, Bahamas, Bahamas	9/18/2014
Maria Vigil Rivera, Ogden, UT	9/18/2014
Yoichi Sato, Austin, TX	9/18/2014
Ronald Sembrick, Carrollton, TX	9/18/2014
Kokchin Tan, Saratoga Springs, NY	9/18/2014
Steven Mark Veroff, Houston, TX	9/18/2014
Carolyn Nancy Ward, Issaquah, WA	9/18/2014

## Failure to Renew Actions

The respondent listed below 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 respondent 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 respondent violated *Section 901.502(12)* (regarding violations of Board *Rules*) of the *Act*. The respondent, although properly notified, failed to appear in person or by authorized representative.

### Respondent / Location

Hamilton Francis Marx, Dallas, TX

### Board Date

9/18/2014

## 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](http://tscpa.org) (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review ([jcross@tscpa.net](mailto:jcross@tscpa.net) or 972-687-8617).

## 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.state.tx.us](mailto:enforcement@tsbpa.state.tx.us).

## Texas State Board of Public Accountancy

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

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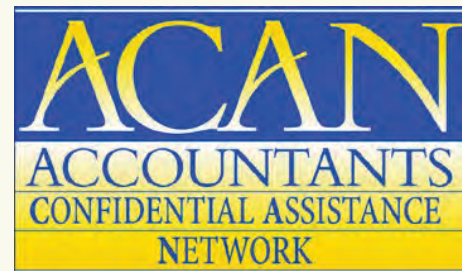
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### Attention: CPAs, Exam Candidates, and Accounting Students

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 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*.