



# TEXAS STATE BOARD REPORT

Vol. 122 | February 2015

## NEWS & UPDATES

### PRESIDING OFFICER'S MESSAGE

#### We're Here For You: ACAN Provides Free Confidential Assistance



“Be kind, for everyone you meet is fighting a harder battle.” — Plato

Alcohol, drug, mental health, and other related problems are not uncommon in our profession. In fact, as many as 10,000 Texas CPAs are impacted by these issues. Alcohol and drug dependency are often

behaviors that begin in college and sometimes continue into our careers. These issues can impair performance and judgment at work and one's ability to serve the public may suffer. Fortunately, help is available through the Accountants Confidential Assistance Network (ACAN); a statutory peer assistance program specifically dedicated to helping Texas CPAs, CPA candidates, and accounting students.

ACAN can help locate professional resources and coordinate professional interventions at the request of a firm or family members. In addition to services for alcohol and drug dependency, resources are also available to help treat depression, anxiety, and other emotional issues. When someone calls ACAN for help they are matched with a trained mentor who can provide support and referrals to structured treatment programs. The network also hosts peer assistance meetings that convene regularly. Even if someone is not sure if they have a problem and want to seek help, the network is available to them. All ACAN services are free.

*continued on page 3*

## IN THIS ISSUE

- 2**  
CPE Sponsors
- 4**  
Frequently Asked Licensing Questions
- 6**  
Swearing-In Ceremony
- 7**  
Fifty-Year Licensees
- 8**  
Enforcement Actions

## CALENDAR

**Swearing-In Ceremony**  
Saturday, May 30, 2015  
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 January 16, 2015)**

Sponsor #	Sponsor Name	Date of Next Review	Status
009036	AGA Dallas Chapter	10/01/2016 - 09/30/2017	A
009522	Alliance For Greater Works	09/01/2016 - 08/31/2017	A
000010	Arkansas Society of CPAs	11/01/2016 - 10/31/2017	A
009936	Ascende, Inc.	09/01/2016 - 08/31/2017	A
000192	Association of Government Accountants	11/01/2016 - 10/31/2017	A
002509	ATKG, LLP	10/01/2016 - 09/30/2017	A
001043	Bland Garvey, PC	10/01/2016 - 09/30/2017	A
003592	Boucher, Morgan & Young, PC	07/01/2016 - 06/30/2017	A
010032	Burleson LLP	10/01/2016 - 09/30/2017	E
001846	Cain, Watters & Associates, P.L.L.C.	10/01/2016 - 09/30/2017	A
010030	Capital Plan, Inc	10/01/2016 - 09/30/2017	A
009420	Central Texas Chapter of CFMA	08/01/2016 - 07/31/2017	A
000225	Collier, Johnson & Woods, PC	11/01/2016 - 10/31/2017	A
005306	Communities Foundation of Texas	09/01/2016 - 08/31/2017	E
009859	Community Foundation of Southern New Mexico	10/01/2016 - 09/30/2017	A
008722	Construction Financial Management Association	06/01/2016 - 05/31/2017	A
005294	Cox Smith Matthews Incorporated	08/01/2016 - 07/31/2017	A
002985	DRDA, PLLC	07/01/2016 - 06/30/2017	A
004789	East Texas Estate Planning Council	09/01/2016 - 08/31/2017	A
008353	Friedkin Services Group	09/01/2016 - 08/31/2017	A
007369	Goldin Peiser & Peiser LLP	07/01/2016 - 06/30/2017	A
004259	Hein & Associates	10/01/2016 - 09/30/2017	A
001101	Henry & Peters, PC	11/01/2016 - 10/31/2017	A
010012	Houston Family Office Association	07/01/2016 - 06/30/2017	A
000837	Houston Society of Chinese American CPAs	06/01/2016 - 05/31/2017	A
000154	Institute of Internal Auditors, Houston Chapter	11/01/2016 - 10/31/2017	A
001028	International Assc. of Drilling Contractors	09/01/2016 - 08/31/2017	A
004151	Jaynes, Reitmeier, Boyd & Therrell, PC	08/01/2016 - 07/31/2017	A
001224	Kenemer, Masters & Lunsford, LLC	11/01/2016 - 10/31/2017	A
003113	Kenwood & Associates, P.C.	09/01/2016 - 08/31/2017	A
005773	Kolkhorst & Kolkhorst	09/01/2016 - 08/31/2017	A
002510	Laporte, APAC	10/01/2016 - 09/30/2017	A
008341	Lockton Dunning Benefits	07/01/2016 - 06/30/2017	A
001049	Lott, Vernon & Company, PC	10/01/2016 - 09/30/2017	A
009409	Lovvorn & Kieschnick, LLP	06/01/2016 - 05/31/2017	A
005848	Marathon Oil Company	10/01/2016 - 09/30/2017	A
000038	Oklahoma Society of CPAs	11/01/2016 - 10/31/2017	A
000113	Padgett Stratemann & Co., LLP	11/01/2016 - 10/31/2017	A
009403	Parmet, Chapman & Madsen, PC	06/01/2016 - 05/31/2017	A
009198	Petroleum Extension Service (PETEX)	08/01/2016 - 07/31/2017	A
009735	Ratliff & Associates, P.C.	07/01/2016 - 06/30/2017	A
009858	Sam Houston Area Council - BSA	10/01/2016 - 09/30/2017	E
007756	SMB Suite, Inc.	10/01/2016 - 09/30/2017	A
000131	Southern & Western Accounting Group, Inc.	11/01/2016 - 10/31/2017	A
009523	TASSCUBO	09/01/2016 - 08/31/2017	A
009752	TeachUComp, Inc.	09/01/2016 - 08/31/2017	A
009857	Texas A&M University - Commerce Training & Development Office	10/01/2016 - 09/30/2017	A
007006	Texas Association of Community Health Centers	08/01/2016 - 07/31/2017	A
005850	Texas Association of County Auditors	10/01/2016 - 09/30/2017	A
002554	Texas Municipal League	11/01/2016 - 10/31/2017	A
000134	Texas State Auditors Office	11/01/2016 - 10/31/2017	A
002349	Texas Statewide Telephone Coop., Inc.	08/01/2016 - 07/31/2017	A
009042	The Rand Group, LLC	10/01/2016 - 09/30/2017	E
010007	The UP Experience, Inc.	06/01/2016 - 05/31/2017	E
003541	Trinity Industries, Inc.	07/01/2016 - 06/30/2017	A
002566	Urban, Thielemann, Oltmann & Herms, LLP	11/01/2016 - 10/31/2017	A
009018	USAA Real Estate Company	09/01/2016 - 08/31/2017	A
003702	Vinson & Elkins LLP	10/01/2016 - 09/30/2017	A
008968	Wood Group Management Services, Inc.	07/01/2016 - 06/30/2017	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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ACAN was created by accountants, for accountants. Texas State Board of Public Accountancy (TSBPA) Board member and Peer Assistance Oversight Committee Chair, John R. Keeney, said “We must remember that CPAs are people too and have the same problems that everyone else has. The profession takes care of its own through ACAN.” The CPA volunteers in ACAN understand the pressures of the accounting profession. Most are successful CPAs that once faced problems and now want to share solutions by being friends and mentors to others. There is no stigma and there are no judgments in ACAN. Network volunteers have first-hand experience with some of the same issues others may be dealing with and understand what people are going through. Volunteers receive annual training in mental health and addiction issues, intervention methods, and anger management. They are available to motivate affected persons to seek help and to support them in their recovery.

If you or someone you know needs help, please call the 24-hour, toll-free hotline:

**1-866-766-2226**

The network is also completely confidential. The identity and communications of anyone contacting or participating in the network are confidential and protected by law under *Chapter 467* of the *Texas Health and Safety Code*. ACAN is administered by the Texas Society of Certified Public Accountants (although you don’t have to be a Society member to access ACAN services) and funded in part by the TSBPA. Board *Rule §502.2* enacted a TSBPA peer assistance program to oversee the activities of ACAN to provide confidential assistance to CPAs with alcohol or drug dependency and/or mental health issues and to protect the public.

The TSBPA prefers to take a preventive and remedial approach to drug or alcohol-related issues. Each year, the Board makes approximately 60 referrals to ACAN. CPAs are required to self-report convictions, so the Board may refer someone to ACAN if the conviction is related to alcohol or substance abuse problems. CPA candidates are also required to self-report their arrest records when they file an application of intent and the Board conducts their own background check on each candidate when they submit the form. If any drug or alcohol-related issues are found, the Board may decide to refer candidates to ACAN. An average of 90% of all Board referrals have completed the ACAN program and less than 5% have ceased pursuing their license due to relapse.

ACAN is always looking for volunteers across the state. If you are a CPA in recovery and interested in volunteering, please call the network at the number listed above.

Thomas G. Prothro, CPA  
TSBPA Presiding Officer

“Remember, if you ever need a helping hand, it’s at the end of your arm, as you get older, remember you have another hand: The first is to help yourself, the second is to help others.”

— Sam Levenson



## Frequently Asked Licensing Questions

### When and how do I change my address and contact information?

You have 30 days to notify the Board of a physical address change. Since almost all Texas CPAs have an email account on file, it is always good to verify that your email address is also current. You can update all of your contact information at any time by clicking on the “Online Services” login buttons on the Board’s website ([www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)).

### What notifications will I receive from the Board to renew my license?

During the month preceding your birth month, you will receive licensing renewal fee notifications in the mail. If you have an email address on file you will also receive notifications via email. Ninety-seven percent of individual license holders pay their fees online. If you miss the deadline you will continue to receive periodic paper and email reminders to complete the renewal process. **Don’t ignore your renewal deadlines. Extra fees begin accruing per the Act and Board Rules and the costs can add up quickly.**

### How do I report my CPE and when should I report it?

Log in to your account to report your completed CPE. You can do this at any time during the year. We recommend reporting your CPE as soon as you’ve completed it so you don’t forget a course. It is not necessary to wait until your renewal period to update your account. You will determine if a course should be classified as technical or non-technical based on the benefit of the course to your

current area of employment. A licensee cannot claim more than 50% of the total CPE credit hours required as non-technical in a three-year reporting period. We encourage you to take CPE from a sponsor registered by the Board and/or the National Association of State Boards of Accountancy (NASBA). Sponsors registered with the Board can be selected from a dropdown list as the course is submitted. Licensees cannot claim more than 50% of their hours from a non-registered sponsor in a three-year reporting period.

You can see the hours that you have recorded and the amount of hours that are due in the current accrual period at any time by clicking on the “Online Services” login buttons on the Board’s website ([www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)).

### How are “accrual period” and “license period” defined?

Your “accrual period” is the 12 months after your birth month. You should take and record CPE hours during your accrual period so that you can renew your license at the end of the accrual period to be licensed for the following 12 months, which is your “license period.”

### What are the CPE requirements for a new CPA?

Licensees who have been certified for less than 12 months do not have a CPE hour requirement during their partial year period. Your first full accrual period begins on the first day of the month following your birth month. You must take a minimum of 20 hours during this 12-month time period. Hours taken **prior** to the first accrual period will **not** count toward your CPE requirement.

Your second accrual period will be the 12-month period occurring directly after your first accrual period. You must take a minimum cumulative total of 60 hours, with a minimum of 20 hours taken during the second accrual period.

Your third accrual period will be the following 12-month period and you must take a minimum cumulative total of 100 hours, with a minimum of 20 hours taken in each period. This will also be the first year that you have to take the four-hour Texas Board-approved ethics course.

### **What are the CPE requirements for CPAs with at least three years of reporting history?**

The rolling three year, 120-hour requirement begins in the fourth 12-month license period. In most cases you can determine your minimum hours due by subtracting the total number of hours reported in the previous two accrual periods from 120 total hours. We recommend averaging 40 hours per year after the first year so that you never have a year where there is a large amount of hours due. The four-hour Texas Board-approved ethics course is also due every other year. You can see the hours that you have recorded and the amount of hours that are due in the current accrual period at any time by clicking on the “Online Services” login buttons on the Board’s website ([www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)).

### **What happens if I miss my renewal deadline and my license status is “expired”?**

Your license cannot be issued until the annual renewal fees have been received and the required continuing professional education hours have been completed, as applicable. By missing the deadline you will continue to receive periodic paper and email reminders to complete the renewal process. If your license has expired for the current interval, you can still submit your payment and CPE hours online, but expect significantly higher fees to begin accruing to your account. Your license will be issued within two business days after all fees have been paid and your CPE requirement has been completed.

If you pay your renewal fees on time but have not submitted sufficient CPE hours for your license to issue, you will receive several more reminder notifications. After 30 days of delinquency, a disciplinary case will be opened to proceed with actions to suspend your license. You will receive a Notice of Hearing by certified mail with a scheduled hearing date in the following month.

If you encountered extreme circumstances beyond your control that prevented you from paying your fees on time, you may contact our office by email at [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us) or by phone at 512-305-7853 to request special consideration. If your license has expired for two or more consecutive 12-month periods you can no longer renew your license online. Please contact our office by email at [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us) or by phone at 512-305-7853 to request an updated paper renewal notice.

### **When and why should a CPA register a firm?**

A CPA in the client practice of public accountancy must register a firm, if:

- 1.) The firm performs attest services, including preparing and transmitting a client’s financial statements to the client or a third party;
- 2.) The firm is represented as a CPA firm, including using CPA in the name of the firm, i.e., “Joe Smith, CPA”;
- 3.) The firm asserts an expertise in accounting or auditing, i.e., offering “Accounting Services.”

If the firm is offering attest services, it must undergo peer review. If the firm does not offer attest services, it may be eligible for an exemption from peer review. A CPA may offer non-attest services through an entity not registered with the Board, provided those services do not appear to be in compliance with the Statement on Standards for Accounting and Review Services, Statements on Auditing Standards, or any other similar standard of a national or international accountancy organization recognized by the Board. However, if any reference is made to the CPA’s designation and their association with the unlicensed entity in the client practice of public accountancy, a disclaimer stating “This firm is not a CPA firm” is required.

### **I’d like to move to Texas and need to know how to seek reciprocity.**

If you are currently a CPA in good standing in any state and you are relocating to Texas, you can apply for a reciprocal license by following the reciprocal instructions (<http://www.tsbpa.state.tx.us/forms/reciprocal-application.html>) on the Board’s website.

Your application cannot be completed until all required elements have been received. If you reside in Texas, you cannot solely use your home state CPA designation.

# Swearing-In Ceremony, December 6, 2014 – Austin, TX



ABOVE: Outstanding candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, **L-R, back row:** Katelyn Woods, Brandon Knott, and Samuel Unruh. **L-R, front row:** Laura Giese, Gillian Li, and Rebecca Holt. Katelyn Woods and Brandon Knott were recipients of the AICPA's Elijah Watt Sells Awards, which honor exemplary performance on the exam.



ABOVE: Board members who welcomed the new CPAs to the profession were, **L-R, back row:** J. Coalter Baker, Thomas Prothro, James Flagg, and Jonathan Cluck. **L-R, front row:** Robert McAdams, Phillip Worley, and Susan Fletcher.



LEFT: Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R, back row:** Olivia Espinoza-Riley, David Crumbaugh, and Jesse Dominguez. **L-R, front row:** Kate Rhoden, Nancy Foss, and Vicky Foisy.



ABOVE: Candidates take the Oath of Office.

## Fifty-Year Licensees from the December Ceremony

Fifty-year honorees who attended the December 6 ceremony included,

**L-R, back row:** Robert Fancher, C. Layne Givens, and Thomas Moore.

**L-R, front row:** Jane Coley Roberts, Donald Sumners, and Wayne Clark.



### FIFTY-YEAR LICENSEES

William Aaron Allen  
Neva Ann Asbury  
Gerald C. Batto  
Roy G. Bedford  
James Thomas Bland  
Charles Wayne Bolin  
Randolph Peyton Burch, Sr.  
Bob Byrd  
Earnest W. Cecil  
Wayne Newell Clark  
James William Cummings  
Clifford William Davidson  
Jerry Alfred Davis  
Harry Dillashaw, Jr.  
Grady A. Dorsett  
Jane Sullivan Elam  
Loyd A. Eubanks  
Robert C. Fancher  
Kent T. Fields  
William M. Fitch, Jr.

Alvin L. Freeman  
Clarence Layne Givens  
Robert W. Gray  
Barry Lee Harris  
Milton Ben Heckathorn  
Sara L. Hicks  
Tom T. Hollingshead  
John Edmond Jackson  
Melvin M. Johec  
Donald E. King  
Tommy Edward Leka  
Tom R. Locke  
Richard C. Merchant  
Cecil Henry Moore, Jr.  
Donald Lee Moore  
Thomas Lee Moore  
William David Murphy  
Jack Oakes  
George Quentin Offutt  
Donald Eugene Porter

John Charles Porter  
Joe M. Powell  
Howard Michael Ratcliff  
Glenn Adair Ratliff  
Arley Leroy Richardson  
Jane Coley Roberts  
Ronald R. Robertson  
Glenn R. Rosson  
Garland Ray Shelton  
Robert R. Sims  
Pinckney Franklin Steed, Jr.  
Donald D. Sumners  
Stephen S. Swiger  
James R. Vater  
Judy W. Walsh  
Stanley S. West  
George Zerda

## ENFORCEMENT ACTIONS

### Ratified at the November 20, 2014 Board Meeting

#### A. AGREED CONSENT ORDERS

##### BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 14-07-05L**  
**Respondent: Barton R. Payne**  
**Hometown: Oak Ridge North, TX**  
**Certificate No.: 044914**  
**Rule Violation: 501.90(5)**  
**Act Violations: 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked from the effective date of the Board Order for a period of three years; however, the revocation was stayed and Respondent was placed on probation for three years.

Respondent was convicted of Misdemeanor DWI and sentenced to two years community supervision and ordered to pay \$3,462.10 in fines, court costs, and restitution and to complete 100 hours of community service.

- 2. Investigation Nos.: 14-03-18L and 14-03-19L**  
**Respondent: Kenneth Aston Meaders & Kenneth A. Meaders, P. C.**  
**Hometown: Dallas, TX**  
**Certificate No.: 035804**  
**Firm License No.: C04252**  
**Rule Violation: 501.80, 501.81, 501.94**  
**Act Violations: 901.351, 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent and Respondent

firm were reprimanded. In addition, Respondent was revoked for a period of five years from the effective date of this order and ordered to pay an administrative penalty of \$10,000; however, the revocation and administrative penalty were stayed and Respondent was placed on probation for five years. In addition, Respondent must pay an administrative penalty of \$1,000 within 30 days of the date of the Board order and must take eight hours of live continuing professional education (CPE) in compilations and reviews.

Respondent's license has been suspended since November 22, 2010 for failure to accrue sufficient CPE and Respondent's firm license has been expired since 2007. Respondent practiced public accountancy and used his CPA designation while his license was suspended.

- 3. Investigation Nos.: 14-02-16L and 14-02-17L**  
**Respondent: Daniel Wallace Vornsand & Daniel W. Vornsand (Firm)**  
**Hometown: Houston, TX**  
**Certificate No.: 023777**  
**Firm License No.: S05432**  
**Rule Violation: 501.93**  
**Act Violations: 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent and Respondent firm agreed to the involuntary surrender of their certificate and firm license, in lieu of further disciplinary action. Respondent failed to notify the Board of his change of address and failed to

respond to Board communications.

#### B. AGREED CEASE AND DESIST ORDERS

- 1. Investigation No.: 14-07-21N**  
**Respondents: Jerome Charles Griese**  
**Hometown: Houston, 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.

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

- 2. Investigation No.: 14-06-27N**  
**Respondents: Kevin Stockwell d/b/a Akin Business Service**  
**Hometown: Austin, 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. Respondent used the CPA designation although he does not hold a license in Texas.



## 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 continued 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</b>	<b>Board Date</b>
Russell Keith Bay, Missouri City, TX	11/20/2014
Danny Angel Bazan, Las Vegas, NV	11/20/2014
Neil K. Brighton, Spring, TX	11/20/2014
Christina Ramirez Brown, Allen, TX	11/20/2014
Jeffrey V. Cox, Grand Prairie, TX	11/20/2014
Brian Lozada Espinosa, Houston, TX	11/20/2014
Carolyn Macow Leatherwood, Houston, TX	11/20/2014
Martha Kelly Bowman Lipscomb, Dallas, TX	11/20/2014
George Thomas Maher, Houston, TX	11/20/2014
Curtis Neal Maxey, Kingwood, TX	11/20/2014
Shannon Marie O'Brien, Sinton, TX	11/20/2014
Patricia E. Pflregar, Houston, TX	11/20/2014
Jennifer Cleaver Robertson, Austin, TX	11/20/2014
Kelly Anne Sudderth, Marfa, TX	11/20/2014
Glenn Carl Taylor, Jr., Cypress, TX	11/20/2014
William Averitt Tole, Keller, TX	11/20/2014
Michael Wayne Warriner, Plano, TX	11/20/2014

## 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 of the required license fees and penalties and by otherwise coming into compliance with the Act.

<b>Respondent / Location</b>	<b>Board Date</b>
Rachel Holmes Agee, Magnolia, TX	11/20/2014
Samuel Joseph Barrett, Dallas, TX	11/20/2014
John Thomas Bauer, Woodway, TX	11/20/2014
William Whytal Bennett, Jr., Vadosta, GA	11/20/2014
Brandi Michelle Burton, Columbus, OH	11/20/2014
Ernest Joseph Coose, Garland, TX	11/20/2014
Valerie Lynn Coss, Beaverton, OR	11/20/2014
Rebecca Marie Gadoury, Cumberland, RI	11/20/2014
Christopher Henley Granberry, Houston, TX	11/20/2014
Julie Dianne Grisonichi, Bedford, TX	11/20/2014
Kimberly Brook Harrell, Dallas, TX	11/20/2014
John Robert Harris, III, Fort Worth, TX	11/20/2014
John A. Hawryluk, New York, NY	11/20/2014
Maurice Sebastian Hebert, Lutz, FL	11/20/2014
Finley Lee Hilliard, Lake Charles, LA	11/20/2014
John Andrew Jacobsen, Cypress, TX	11/20/2014
William Patrick Kelly, Westminster, CO	11/20/2014
Ling Li, Plano, TX	11/20/2014
Sharon Anne Luckes, Dallas, TX	11/20/2014
Jon Carlos Luna, Plano, TX	11/20/2014
David James Lyons, Dallas, TX	11/20/2014
Daphne Lynn Smith Mauer, Houston, TX	11/20/2014
Joe G. Mayer, Double Oak, TX	11/20/2014
Donald Ray McLeod, Odessa, TX	11/20/2014
Kevin Lee McMeans, Houston, TX	11/20/2014
Michael Ryan McMinn, El Lago, TX	11/20/2014
Monette Alison Miller, Wimberley, TX	11/20/2014
Dwight Wesley Olson, Argyle, TX	11/20/2014
David A. Querrey, Lewisville, TX	11/20/2014
Thomas Gideon Ratcliffe, Jr., Ingram, TX	11/20/2014
Don Edward Rigler, Caldwell, TX	11/20/2014
Christopher Hall Russell, Houston, TX	11/20/2014

## Three-Year Delinquent Actions *—continued—*

Respondent / Location	Board Date
Jack Leroy Smitherman, Kilgore, TX	11/20/2014
Cynthia Lynne Sy, Mesquite, TX	11/20/2014
Nicki Marie Thibodeaux, Kingwood, TX	11/20/2014
Dewayne Leon Weatherford, Waco, TX	11/20/2014
George Arthur Weber, Gulf Breeze, FL	11/20/2014
John C. Wilson, IV, Austin, TX	11/20/2014
Pui Wah Wong, Richardson, TX	11/20/2014
Ching-Chih Yang, Houston, TX	11/20/2014
Ning Zhang, Humble, TX	11/20/2014

## Failure to Renew Actions

The respondents 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 each respondent not in compliance be revoked without prejudice until such time as the respondents comply with the requirements of the *Rules* and the *Act*. The ALJ found that the respondents violated *Section 901.502(12)* (regarding violations of Board *Rules*) of the *Act*. The respondents, although properly notified, failed to appear in person or by authorized representative. No Board committee considered this matter.

Respondent / Location	Board Date
Eddie Junior Adkins, Grand Prairie, TX	11/20/2014
Edward Francis Thomas Stuart, Friendswood, TX	11/20/2014

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



To be immediately notified via email when the *Board Report* is posted to [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us), rather than waiting to receive a paper copy in the mail, email [publicinfo@tsbpa.state.tx.us](mailto:publicinfo@tsbpa.state.tx.us) with the subject line: "I want to receive the Texas State Board Report electronically."

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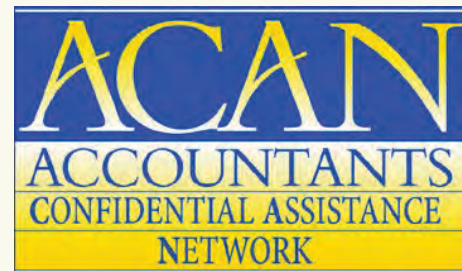
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### Attention: CPAs, Exam Candidates, and Accounting Students

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*.