



TEXAS STATE BOARD REPORT

Vol. 126 | February 2016

NEWS & UPDATES

Gov. Abbott Names Baker Presiding Officer, Appoints New Board Members

Governor Greg Abbott designated J. Coalter Baker, CPA as the presiding officer of the Texas State Board of Public Accountancy (TSBPA) and appointed five new Board members on November 4, 2015. Mr. Baker, formerly the Board’s assistant presiding officer, replaced Thomas G. Prothro, CPA whose term expired. Newly-appointed Board members include Ross T. Johnson, CPA of Houston; Timothy L. “Tim” LaFrey, Esq., CPA of Austin; Roselyn “Rosie” Morris, Ph.D., CPA of San Marcos; Benjamin “Ben” Peña, CFE, CPA of Brownsville; and Kimberly E. Wilkerson, Esq. of Lubbock. The new Board members will each serve a six-year term and have replaced members with expired terms.

The newly-appointed Board members pledged an oath of office and completed a Board orientation session. The training covered topics such as roles, functions, procedures, and responsibilities of the Board, and laws affecting Board members.

Continued on page 3



Presiding Officer J. Coalter Baker, CPA stands with the new Board members. **From left to right:** Timothy L. “Tim” LaFrey, Esq., CPA, J. Coalter Baker, CPA, Roselyn “Rosie” Morris, Ph.D., CPA, Benjamin “Ben” Peña, CFE, CPA, Kimberly E. Wilkerson, Esq., and Ross T. Johnson, CPA.

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CALENDAR

Swearing-In Ceremony
Saturday, June 18, 2016
10:00 a.m.
Palmer Events Center
Austin, TX

The Texas State Board of Public Accountancy publishes the *Board Report* four times a year for its licensees.

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of January 26, 2016)

Sponsor #	Sponsor Name	Date of Next Review	Status
009924	Achilles HR Group	08/01/2017 - 07/31/2018	A
010107	Boardwalk Pipeline Partners, LP	08/01/2017 - 07/31/2018	A
002384	Bolinger, Segars, Gilbert & Moss LLP	09/01/2017 - 08/31/2018	A
009210	Calvetti Ferguson	09/01/2017 - 08/31/2018	E
007716	Center for Public Management	08/01/2017 - 07/31/2018	A
004813	Chapman, Hext & Co., PC	09/01/2017 - 08/31/2018	A
010106	Education Service Center Region 13	08/01/2017 - 07/31/2018	E
010094	Geistweidt & Company, P.C.	07/01/2017 - 06/30/2018	A
008778	Kinder Morgan, Inc.	09/01/2017 - 08/31/2018	A
003193	Metroplex Practice Management Group LLC	10/01/2017 - 09/30/2018	A
005846	National Investor Relations Institute- Dallas/Ft. Worth Chapter	10/01/2016 - 09/30/2017	E
005298	Texas Association of Counties	09/01/2017 - 08/31/2018	E
004763	Texas Organization of Rural & Community Hospitals	09/01/2017 - 08/31/2018	E
009631	Texas Skyward User Group	09/01/2017 - 08/31/2018	A
006461	Turnaround Management Assn of Houston	04/01/2017 - 03/31/2018	A
010113	UBS Financial Services	09/01/2017 - 08/31/2018	E
003612	Whitley Penn, LLP	08/01/2017 - 07/31/2018	A
010114	William B. Larson, CPA, LLC	09/01/2017 - 08/31/2018	A

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

- Check the Board website at www.tsbpa.state.tx.us for qualified CPE providers before enrolling in a CPE course.

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

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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.state.tx.us
- **Email:** licensing@tsbpa.state.tx.us
- **Phone:** 512-305-7853

The TSBPA would like to congratulate Mr. Baker on his appointment as presiding officer by Governor Abbott and would also like to extend a warm welcome to our new Board members!

Presiding Officer J. Coalter Baker, CPA



J. Coalter Baker is a sole practitioner certified public accountant (CPA) and personal financial specialist in Austin. He is a member of the American Institute of CPAs (AICPA) and Texas Society of CPAs (TSCPA), and a board member of the Stephen F. Austin Society and Austin Boys and Girls Clubs Endowment Fund. He is a past member of the AICPA Professional Ethics Executive and Tax Responsibilities committees, and the National Association of State Boards of Accountancy Nominating and Ethics committees. Mr. Baker was appointed to the Texas State Board of Public Accountancy in 2003 where he served in various leadership roles, including presiding officer, until 2008. The governor reappointed him in 2011 to serve through 2017. He is also past president and past executive director of the West Austin Youth Association, a past member of the Greater Austin Chamber of Commerce Education Committee, and is a graduate of Leadership Austin. He has been honored to serve on the Tax Practice Responsibilities and Professional Ethics Executive committees of the AICPA. Mr. Baker served as a graduate school lecturer at the University of Texas, McCombs School of Business in taxation. He received a Bachelor of Business Administration in Accounting from the University of Texas.

Ross T. Johnson, CPA



Ross T. Johnson is an audit director with Deloitte & Touche LLP in Houston. He is a member of the AICPA and the TSCPA. He is also a deacon at Tallowood Baptist Church in Houston and previously served as a member of the Planning and Zoning Commission of the City of Spring Valley Village, Texas. Mr. Johnson received a Bachelor of Business Administration in Accounting from Texas A&M University.

Timothy L. "Tim" LaFrey, Esq., CPA



Tim LaFrey is the executive vice president of strategy and business development at Seton Healthcare Family in Austin. Currently, he is chairman of the Board of Directors of Seton Insurance Services and the Seton Health Plan. He served on the Seton Board of Trustees for more than six years before joining the organization as an employee. Previously, he served as president and was a member of the Board of Directors of the American Physicians Service Group, Inc. During his tenure, the company was recognized by Forbes and Fortune magazines as one of the country's fastest-growing public companies. He has served as a member of the Board of Directors of the TSCPA and the Travis County Bar Association. Mr. LaFrey received his Bachelor of Business Administration in Accounting from Texas A&M University and a Juris Doctor from the University of Texas School of Law.

Roselyn “Rosie” Morris, Ph.D., CPA



Dr. Rosie Morris is a professor at the McCoy College of Business Administration, Department of Accounting at Texas State University. Her teaching awards include the 2011 Federation of Business Disciplines Distinguished Educator Award, TSCPA Outstanding Educator for 2002, the Texas State College of Business Administration’s Teaching Excellence Award for 2000, and the Technology Innovation Award from the Accounting Instructors’ Report in 2001. She has also served on the AICPA Pre-Certification Education Executive Committee. Dr. Morris was honored as an inductee into the San Marcos Women’s Hall of Fame in 2001 for her civic contributions and has been a nominee to the Texas Women’s Hall of Fame. Dr. Morris received a Bachelor of Science in Mathematics from Texas Christian University, a Master of Science in Accountancy, and a Doctor of Philosophy in Business Administration from the University of Houston.

Benjamin “Ben” Peña, CFE, CPA



Ben Peña is a partner with Burton, McCumber & Cortez, LLP in Brownsville. He currently serves as director-at-large for the TSCPA. He is a member of the AICPA, Association of Certified Fraud Examiners, and the Institute for Internal Controls. He also serves as vice-president of the Brownsville Community Foundation, as well as a director of the Brownsville Chamber of Commerce and a steering committee board member of Leadership Rio Grande Valley. Mr. Peña received his Bachelor of Business Administration in Accounting from the University of Texas-Pan American.

Kimberly E. Wilkerson, Esq.



Kimberly Wilkerson is a shareholder with Hund, Krier, Wilkerson & Wright, P.C. For the past 20 years, she has represented clients throughout the State of Texas in matters ranging from employee benefit compliance issues and audits by the Internal Revenue Service and the U. S. Department of Labor, to counseling clients on issues related to design and operation of qualified retirement plans, welfare benefit plans and non-qualified deferred compensation plans and arrangements. She is a member of the State Bar of Texas, the Lubbock County Bar Association, and the Lubbock County Women’s Bar Association. Mrs. Wilkerson received a Bachelor of Arts in Political Science from Texas Tech University and a Juris Doctor from Southern Methodist University School of Law.

Community Tax Centers Needs More Volunteers

The Community Tax Centers needs more volunteers! Just one hour of your time preparing taxes can change a whole year for a low-income family in Austin. Daytime, evening, and weekend shifts are available at locations around Austin. You choose your site and make your own schedule. For more information visit www.foundcom.org or email volunteer@foundcom.org.

Swearing-In Ceremony, December 5, 2015 – Austin, TX



Outstanding Candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R**: Augustus Boyce Crimm, Taylor Alexandra Atsalis, Laura Michelle Guedry, Cole Alexander Frederick, and Lauren Ashley Walaszczyk. Augustus Boyce Crimm and Taylor Alexandra Atsalis were recipients of the AICPA's Elijah Watt Sells Award, which honors exemplary performance on the exam.

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



Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R, back row**: Karin Berd, Olivia Espinoza-Riley, Nancy Foss, Michele Heyman, Jan Keeling, Jessica Lopez, and Mei-Feng Lu.

L-R, front row: Matt Malcolm, Brian Mueller, Christopher Okafor, Kate Rhoden, and Frank Stover.

Fifty-Year Licensees from the December Ceremony



Fifty-year honorees who attended the December 5 ceremony. **Back row, left to right:** Charles W. Cason, Michael L. Cook, Hugh K. Higgins Jr., Robert Edward Krueger, Curtis D. Logan, Paul Kenneth Moyer, and Jack Marlin Pittman.

Front row, left to right: Rick Carlisle Reed, Walter A. Saunders Jr., George William Stone, William Otho Strange, William Wallace Vernon, and Dr. Edward Lee Summers (former TSBPA Board member).

FIFTY-YEAR LICENSEES

George Coleman Beavers
William E. Browning
Robert Wayne Carpenter
Charles W. Cason
Edwin Marshall Cathey
Joe Edd Coffey
Stanley Cohen
Boyd D. Collier
Michael L. Cook
William Crozier
George Randolph Curtis
Jack Raymond Dugan
Donald G. Dwight
John Fairey
Harvey L. Falk
Paschal Lee Gagliardo
Alvin Joseph Golden
Glyn William Hanbery
Hugh K. Higgins Jr.
James Harold Hill
J. Scott Holyfield
David Arthur Houck
Linda Lemley Huheey
Sara H. Johnson
Leonard Lee Jones
Leonard Keeling
Robert Edward Krueger
Jack A. Lavine

Curtis D. Logan
Edwin Lawrence Merriman
Paul Kenneth Moyer
Arthur Fritz Naumann
Robert K. Olson
Jack Marlin Pittman
Rick Carlisle Reed
Harold D. Riley
Samuel W. Rizzo
Ronald Gordon Rosen
Walter A. Saunders Jr.
Robert Maurice Shiloff
Ronnie D. Singleton
George William Stone
William Otho Strange
Edward Lee Summers
Dorothy Carol Swaner
John Adrian Templeton
Mary Louise Theisen
Mary Alice Tidwell
William Wallace Vernon
George Searcy Watson
William T. Watson
Claude R. Wilson Jr.
Gerald Harmon Wise
Larry K. Wisian
Elbert L. Young

ENFORCEMENT ACTIONS

Ratified at the November 19, 2015 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 15-05-13L, 15-05-14L, 15-06-01L, & 15-06-02L
Respondents: Richard Arthur Fromm & Richard A. Fromm (Firm)
Hometown: Midlothian, TX
Certificate No.: 016400
Firm License No.: T06553
Rule Violations: 501.90(12), 501.74(b)
Act Violation: 901.502(6)

Respondent and Respondent Firm entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$1,000 and \$241.40 in administrative costs within 30 days of the date of the Board Order. Respondents failed to respond to clients' inquiries regarding the status of their tax returns.

2. Investigation Nos.: 15-04-14L & 15-04-15L
Respondents: Richard James Garcia & Richard J. Garcia, CPA, P.C. (Firm)
Hometown: San Antonio, TX
Certificate No.: 064142
Firm License No.: C08589
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondent and Respondent Firm entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay administrative costs of \$117.93 within 30 days of the date of the Board Order. Respondent failed to complete an engagement in a timely manner.

3. Investigation Nos.: 14-11-10L & 14-11-11L
Respondents: Michael Styles & Styles and Associates (Firm)
Hometown: Wichita Falls, TX
Certificate No.: 041072
Firm License No.: P04376
Rule Violations: 501.74(b), 501.90(2), 501.90(11)
Act Violation: 901.502(6)

Respondent and Respondent Firm entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$10,000 and \$96.48 in administrative costs within 30 days of the date of the Board Order. Respondent failed to comply with a court order to appear before the court while acting as plan administrator for an estate and was held in contempt.

4. Investigation Nos.: 14-10-19L, 14-10-20L, 14-12-11L, 14-12-12L, 14-12-19L, 14-12-20L, 15-01-11L, 15-01-12L, 15-01-13L, 15-01-14L
Respondents: Carol Lea Mahler & Carol L. Mahler, CPA, PC (Firm)
Hometowns: Borger, TX & Liberal, KS
Certificate No.: 064255
Firm License No.: C05868

Respondent entered into an ACO with the Board whereby Respondent's certificate was involuntarily surrendered. The Respondent had originally agreed to have her individual license suspended by the Board, which the Board accepted on May 21, 2015. The agency imposed a suspension of her license based upon her failure to comply with a Kansas Board order. The Respondent then asked that the Board vacate her suspension and accept her involuntary surrender of her certificate.

B. AGREED CEASE AND DESIST ORDER

- Investigation No.: 15-09-06N
Respondent: Douglas L. Rutter
Hometown: El Paso, TX
Act Violations: 901.453, 901.456

Respondent entered into an agreed cease and desist order (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 accountancy in Texas. Respondent used the title "accountant" and provided an attest service, specifically a compilation, although Respondent does not hold a license in Texas.

C. PROPOSED DEFAULT JUDGMENT BOARD ORDER

- Investigation Nos.: 12-02-25L & 12-02-26L
SOAH Docket No: 457-15-5090
Respondents: Rudy Daniel Serrata & Rudy Daniel Serrata (Firm)
Hometown: San Antonio, TX
Certificate No.: 055885
Firm License No.: T04043
Rule Violation: 501.90(18)
Act Violations: 901.502(6), 901.502(11)

On January 23, 2014, the Board ratified an Order wherein: 1) Respondents violated the Board's *Rules of Professional Conduct* and the *Act*; 2) Respondent Serrata's Texas CPA certificate, license and firm license were suspended for five years; and 3) Respondents were required to pay the Board's direct administrative costs and a \$25,000 administrative penalty 30 days after the ratification of the Order. Respondent Serrata has not paid the Board its direct administrative costs or the \$25,000 administrative penalty. 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* finding that: 1) Respondent violated Board *Rules 501.90(18)*, as well as *Sections 901.502(6)* and *901.502(11)* of the *Act*; 2) Respondent Serrata's certificate and firm license be revoked; and, 3) Respondent be assessed \$25,000 in administrative penalties; and \$120.33 in administrative costs.

D. PROPOSAL FOR DECISION

- **Investigation No.:** 05-03-10038
SOAH Docket No.: 457-15-3393
Respondent: Saiful Amin Bhuiyan
Hometown: Ontario, Canada
Certificate No.: 067430
Rule Violation: 501.90(18)
Act Violations: 901.502(6), 901.502(11)

The SOAH ALJ issued a Proposal for Decision (PFD) finding that Respondent repeatedly failed to pay licensing fees, maintain continuing professional education (CPE), and breached an ACO. The ALJ recommended in the PFD that the Board revoke Respondent's CPA license and certificate. The Board accepted the ALJ's recommendation to revoke the certificate.

Enforcement Actions Ratified at the January 14, 2016 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. **Investigation No.:** 15-11-01L
Respondent: Charles Woodrow Fleming
Hometown: Clovis, NM
Certificate No.: 061406
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked. Respondent was convicted on two counts of embezzlement, a second degree felony, and one count of attempting to evade or defeat tax. Respondent was sentenced to 18 years in prison, eight years of the sentence to be suspended and Respondent placed on supervised probation for five years.

2. Investigation Nos.: 15-01-18L & 15-01-19L

Respondents: Jason Lee Horton & Jason L. Horton, CPA (Firm)
Hometown: Quanah, TX
Certificate No.: 083987
Firm License No.: T08157
Rule Violation: 501.93
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent's and Respondent Firm's licenses were suspended for six months from the effective date of the Board Order. In addition, Respondent's certificate will be revoked for two years from the end date of the suspension. However, the revocation was stayed and Respondent was placed on probation for two years and must pay \$125.06 in administrative costs within 30 days of the Board Order. Respondents failed to respond to Board communications.

3. Investigation Nos.: 15-02-08L, 15-02-09L, 15-05-09L, 15-05-10L

Respondents: Johanna Elizabeth Kimball & Johanna Kimball, CPA (Firm)
Hometown: Dallas, TX
Certificate No.: 089421
Firm License No.: R00798
Rule Violations: 501.90(12), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondents must pay a

\$1,000 administrative penalty and \$302.53 in administrative costs within 30 days of the date of the Board Order. Respondents failed to respond to clients' inquiries and failed to respond to Board communications.

4. Investigation Nos.: 15-01-15L & 15-01-16L

Respondents: Robert McLean & Robert McLean (Firm)
Hometown: Houston, TX
Certificate No.: 078912
Firm License No.: T08391
Rule Violations: 501.90(12), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent's and Respondent Firm's license were suspended for two years from the date of the Board Order. However, the suspension was stayed and the Respondents were placed on probation and must pay a \$5,000 administrative penalty and \$96.48 in administrative costs within one year of the date of the Board Order. Respondents failed to respond to a client's inquiries about an engagement within a reasonable time without good cause and failed to respond to Board communications.

5. Investigation No.: 15-05-05L

Respondent: Charles Elliott Smith
Hometown: Rockwall, TX
Certificate No.: 028010
Rule Violations: 501.90(7), 501.91
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent's license was suspended from the effective date of the Board Order until November 14, 2019. However, the suspension was stayed and Respondent was placed on probation for the same period. During this period, Respondent must complete four

hours of live ethics CPE annually. Finally, Respondent must pay a \$1,500 administrative penalty and \$160.81 in administrative costs within 30 days of the date of the Board Order. Respondent was suspended from practicing before the Securities and Exchange Commission as an accountant for at least five years. Respondent failed to report the suspension to the Board.

6. Investigation No.: 15-06-03L
Respondent: Michael M. Turner
Hometown: Roanoke, TX
Certificate No.: 050589
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 for four years from the effective date of the Board Order. However, the revocation was stayed and Respondent was placed on probation and must pay \$107.19 in administrative costs within 30 days of the effective date of the Board Order. In addition, Respondent must complete and remain in compliance with the requirements of the Tarrant County Felony Alcohol Intervention Program. Respondent pleaded guilty to felony DWI.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 15-07-01L & 15-07-02L
Respondents: Tracy Jennifer Dulock & Tracy Dulock, CPA (Firm)
Hometown: Waco, TX
Certificate No.: 066596
Firm License No.: C07409
Rule Violations: 501.60, 501.61, 501.78, 527.5
Act Violations: 901.502(6), 901.502(12)

Respondent entered into an ACO with the Board whereby Respondent voluntarily surrendered her certificate, consistent with her medical situation and in lieu of further

disciplinary proceedings, paid \$250 in administrative costs, and agreed to additional conditions that will apply in the event that she later seeks reinstatement.

Respondent firm issued an audit report of a 401(k) plan's financial statements that the Department of Labor determined was not based on sufficient, competent evidential matter to support the audit opinion rendered. Respondent firm also received two successive deficient peer review ratings.

2. Investigation Nos.: 15-06-06L & 15-06-07L
Respondents: Mark Edward Dulweber & Mark E. Dulweber, P.C. (Firm)
Hometown: Longview, TX
Certificate No.: 048442
Firm License No.: C05473
Rule Violations: 501.93, 527.4, 527.5
Act Violations: 901.502(6), 901.502(11), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded; must pay an administrative penalty of \$2,000 plus administrative costs of \$1,286.52; and Respondents' certificate and firm licenses were placed on limited scope status until a petition for removal is approved. Respondents are prohibited from performing audits, reviews and compilations, and 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 or another national accounting organization recognized by the Board.

Respondent firm has had two successive deficient peer reviews and failed to complete a mandated accelerated peer review. Respondents also did not substantively respond to Board correspondence.

B. PROPOSED DEFAULT JUDGMENT BOARD ORDER

• **Investigation No.: 15-03-35L**
SOAH Docket No: 457-16-0460
Respondent: Jacqueline R. Morrison
Hometown: Cedar Hill, TX
Certificate No.: 064187
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

On April 8, 2015, staff initiated a complaint against Respondent based upon Respondent's felony conviction of one count of conspiracy to aid and assist in the preparation and presentation of false and fraudulent tax returns, 13 counts of aiding and assisting in the preparation and presentation of false and fraudulent tax returns, and three counts of wire fraud resulting in Respondent being sentenced to 187 months in prison and ordered to pay over \$17 million dollars in restitution. Staff offered Respondent an ACO ordering her certificate be revoked, in lieu of further disciplinary action. Respondent did not respond to the ACO offer.

Pleadings were filed with the State Office of Administrative Hearings and after notice of hearing, Respondent failed to appear. The SOAH Administrative Law Judge granted staff's Motion for Default, pursuant to Board *Rule 519.42(d)*, and dismissed the case from the SOAH docket. The Board granted a default Order finding that: 1) Respondent violated Board *Rules 501.90(4)* and *501.90(5)*, as well as *Sections 901.502(6), 901.502(10), and 901.502(11)* of the *Act*; 2) Respondent's individual certificate be revoked; and, 3) Respondent be assessed \$25,000 in administrative penalties.

Continuing Professional Education Actions

The certificate of each respondent listed below was not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the Act. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of *Section 523.111* (mandatory CPE reporting) and *501.94* of the Board's *Rules*, as well as *Section 901.411* (CPE) of the Act.

Respondent / Location	Board Date
Andy Sam Atalis, Dallas, TX	11/19/2015
David Andrew Bain, Houston, TX	11/19/2015
Dolene Mae Bauer, Mt. Pleasant, SC	01/14/2016
Robert Earl Berg, Colleyville, TX	01/14/2016
David Lane Berry, Houston, TX	11/19/2015
Justin Garrett Cables, Houston, TX	01/14/2016
John T. Caldarola, San Antonio, TX	01/14/2016
Anne Dee Callaway-Psencik, Houston, TX	01/14/2016
Charles Russell Carney, III, St. Thomas, Virgin Islands	01/14/2016
John Donald Corcoran, Dallas, TX	11/19/2015
Melissa Annette Dittrich, Prosper, TX	11/19/2015
David Matthew Forrester, Amarillo, TX	01/14/2016
Gary Franklin Garner, Ray City, GA	01/14/2016
Maria Aurora Garza, Friendswood, TX	01/14/2016
Erin B. George, Fresno, TX	01/14/2016
Nir Grossman, Houston, TX	11/19/2015
Stephanie Arlene Herff, Richmond, TX	11/19/2015
Curtis Wayne Jones, Meadow Vista, CA	11/19/2015
Juan Carlos Lozano, Cypress, TX	01/14/2016
Joseph Nessley Main, El Paso, TX	01/14/2016
Ayse Ovunc McCracken, Houston, TX	01/14/2016
Raul Castillo Mercado, Plano, TX	01/14/2016
James Scott Mills, Grapevine, TX	01/14/2016
Mary Teresa Molinari, San Antonio, TX	11/19/2015
Maria Clarissa Montecillo, Houston, TX	11/19/2015
Joel Douglas Neugebauer, Dallas, TX	01/14/2016
Ricardo Quiroga, Houston, TX	01/14/2016
Scott Broxson Ratcliffe, The Woodlands, TX	01/14/2016
Christine Richter, Flower Mound, TX	01/14/2016

Respondent / Location	Board Date
Nicholas Stephen Shreeve, Herriman, UT	01/14/2016
Diane Fleming Strassburg, Houston, TX	01/14/2016
Elizabeth Ann Tapp, Columbus, OH	01/14/2016
Tan Anh Vuong, Pearland, TX	11/19/2015
Joy Kris Wolfe, Weatherford, TX	11/19/2015

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.

Respondent / Location	Board Date
Andre Paul Apatini, New Orleans, LA	11/19/2015
Sharon Jeanine Auyang, Irvine, CA	01/14/2016
Bandana Baid, Cupertino, CA	11/19/2015
Jonathan Paul Bauer, Mount Pleasant, SC	01/14/2016
Paul Randell Bishop, San Antonio, TX	01/14/2016
Sonya Tara Hardin Black, Ft. Smith, AR	11/19/2015
Ruel Edwin Blackley, Fort Worth, TX	01/14/2016
Kirk Alan Boudreaux, Houston, TX	01/14/2016
Millicent Boyett, Katy, TX	01/14/2016
Kelci Alyse Brock, San Antonio, TX	01/14/2016
Ryan Elliott Brown, Houston, TX	01/14/2016
Thomas Paul Burchfield, Houston, TX	01/14/2016
John Dale Casas, Fort Stockton, TX	11/19/2015
Brian Ernest Cejka, Dallas, TX	11/19/2015
Jack Beale Clendenin, Lubbock, TX	01/14/2016
Glennon Mark Dillon, Shepherd, TX	01/14/2016
Robert Arthur Elswick, Fair Oaks Ranch, TX	11/19/2015
Gayle J. Foster, Fayetteville, AR	01/14/2016
Frederick L. Gale, Albuquerque, NM	01/14/2016
Danny Roger Garceau, Jr., Shreveport, LA	11/19/2015
Irene Garcia Gardner, Houston, TX	11/19/2015
Shruti Sharad Goenka, Gurgaon, India	01/14/2016
Samiksha Gupta, Philadelphia, PA	01/14/2016
Benjamin David Henderson, Plano, TX	11/19/2015

Respondent / Location	Board Date
Mary Kay Jettinghoff Hendrickson, Rockford, MI	11/19/2015
Brandon Stephen Hill, Birmingham, AL	11/19/2015
Edward Lee Hill, Magnolia, TX	11/19/2015
Gerald Daniel Holm, Bixby, OK	01/14/2016
John R. Hopkins, Melbourne, FL	01/14/2016
Marian E. Hundt, Houston, TX	11/19/2015
Mona Lucille Hymel, Tucson, AZ	01/14/2016
Diamantina De La Garza Irvine, Houston, TX	01/14/2015
Sue Ann Jarvis, Fairview, TX	11/19/2015
Sandra G. Jenkins, Cedar Hill, TX	11/19/2015
Brian T. Jungwirth, Duesseldorf, Germany	11/19/2015
Paul Edward Kelley, Houston, TX	11/19/2015
Richard Paul Kistner, Dripping Springs, TX	11/19/2015
Monica Sue Kohlenberg, Kingwood, TX	11/19/2015
Cynthia Susanne Hill Kulesza, San Antonio, TX	01/14/2016
Dorothy Ann Lee, Irving, TX	01/14/2016
Vinton Edgar Lee, Jr., Dallas, TX	11/19/2015
Frederick Charles Marschel, Manitou Springs, CO	01/14/2016
Guy McPhail, Princeton, NJ	11/19/2015
Lisa Ann Mitchell, Houston, TX	01/14/2016
Samuel Thurston Montgomery, III, Dallas, TX	11/19/2015
Virginia Ann Whitmarsh Morgan, Carrollton, TX	11/19/2015
William David Oslund, Holladay, UT	01/14/2016
Carlton Wayne Pachall, Houston, TX	01/14/2016
Leslie Thacker Pine, Houston, TX	11/19/2015
Ying Qi, Baltimore, MD	01/14/2016
Elizabeth Marie Breswick Reeder, Austin, TX	11/19/2015
Rhonda Tay Reeder, Duluth, GA	01/14/2016
Gregory Lewis Richards, Cypress, TX	01/14/2016
Chad Edward Rogers, Edina, MN	01/14/2016
Edwin Oliver Sarratt, III, San Antonio, TX	01/14/2016
Man Yee Sau, San Francisco, CA	01/14/2016
Cynthia Gayle Schaer, Sealy, TX	01/14/2016
Kathlyn Ann Schroeder, Aledo, TX	11/19/2015
Jonathan Chris Seaman, La Grande, WA	11/19/2015

Respondent / Location	Board Date
Michael James Shea, Sugar Land, TX	01/14/2016
Kristen Skoglund, Austin, TX	11/19/2015
Curtis Ellis Smith, Austin, TX	11/19/2015
Stephen Allen Smith, Carrollton, TX	01/14/2016
Stephen Andrew Smith, Richardson, TX	01/14/2016
Margo Somma, Brooklyn, NY	01/14/2016
Edith Ann Richardson Speer, Richmond, TX	01/14/2016
Anne Elizabeth Squatrito, Oakland, CA	11/19/2015
Donald Ward Suman, Jr., Houston, TX	11/19/2015
Ronald Suttill, Dallas, TX	11/19/2015
Scott Landon Thompson, Tulsa, OK	01/14/2016
Thao Huongthi Truong, San Francisco, CA	01/14/2016
Jeffrey John Vandervort, Houston, TX	01/14/2016
Welford Kenneth Wheaton, Houston, TX	01/14/2016
Lauren Dora Wiener, Miami, FL	01/14/2016
Glynn E. Williams, Jr., Monroe, LA	11/19/2015
Louis Earl Williams, Nacogdoches, TX	11/19/2015
Robert Seth Williams, Corpus Christi, TX	01/14/2016
Ellen Grace Young, San Angelo, TX	11/19/2015

Failure to Renew Action

The respondent failed to complete their license renewal notice 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. No Board Committee considered this matter.

Respondent / Location	Board Date
Donna J. Kee, Burleson, TX	01/14/2016

Texas State Board of Public Accountancy

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

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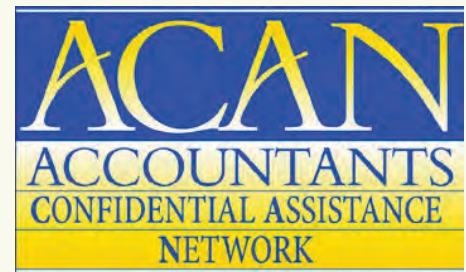
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Attention: CPAs, Exam Candidates, and Accounting Students

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). 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*.