



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

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NEWS & UPDATES

How Blockchain Could Transform the Accounting Profession

Blockchain is making headlines and is a big buzzword in the business industry right now, but for good reason. Some people think it may become the biggest tech innovation since the Internet. Others worry that blockchain will monumentally disrupt banking and other sectors. Certified public accountants (CPAs) should especially keep their ears to the ground. Why? Blockchain has the potential to change the accounting profession as we know it, or perhaps even change your job description someday. Here's what you need to know:

What is blockchain?

Blockchain is the technology that supports **Bitcoin**. It was developed in 2008 by Satoshi Nakamoto, the inventor of Bitcoin. Bitcoins are digital coins you can buy, sell, and send via the Internet. Bitcoins are transferred from person-to-person online, without going through a bank or clearinghouse, which greatly reduces fees for its users. Transactions are validated by a network of users called **miners**, who verify transactions in exchange for bitcoin. Bitcoins are kept in a digital wallet on your computer or mobile device and accessed through a private passcode.

Blockchain is a new transparent method to record and store transactions publicly. It is much like a traditional database, but the blocks are linked together to prevent tampering. Blockchain technology uses a network of computers called **nodes** that are connected together. When a transaction is made, all of the computers record the information simultaneously, creating a digital, **distributed ledger**. The ledger is publicly shared and not controlled by one party. Every node in the network has a copy of the ledger, including every record and piece of data, making it difficult to tamper with. If one computer goes offline, the others are still connected and multiple copies of the ledger are still available.

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CALENDAR

Swearing-In Ceremony
Saturday, June 23, 2018
10:00 a.m.
Palmer Events Center
Austin, TX

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of April 13, 2018)

Sponsor #	Sponsor Name	Date of Next Review	Status
008282	Atchley & Associates, LLP	03/01/2020 - 02/28/2021	A
010052	Baker Ford & Co, PLLC	01/01/2020 - 12/31/2020	A
009882	BKM Sowan Horan, LLP	02/01/2020 - 01/31/2021	A
006090	Burton McCumber & Cortez, LLP	06/01/2020 - 05/31/2021	A
008233	ConfidentVision	12/01/2019 - 11/30/2020	A
003523	Cornwall Jackson, PLLC	06/01/2020 - 05/31/2021	A
006388	Durbin and Company, LLP	02/01/2020 - 01/31/2021	A
001572	Fox, Byrd & Company, PC	05/01/2020 - 04/30/2021	A
008878	Fringe Benefit Group, Inc.	03/01/2020 - 02/28/2021	A
009575	Gibson Ruddock Patterson, LLC	03/01/2020 - 02/28/2021	A
001629	Holliday, Lemons & Cox, PC	06/01/2020 - 05/31/2021	A
008911	ISSA Texas Gulf Coast	04/01/2020 - 03/31/2021	E
009322	Lauterbach, Borschow & Company, PC	06/01/2020 - 05/31/2021	A
000606	Melton & Melton, LLP	02/01/2020 - 01/31/2021	A
001634	SBNG, P.C.	06/01/2020 - 05/31/2021	A
000131	Southern & Western Accounting Group, Inc.	11/01/2019 - 10/31/2020	A
008257	Strickler & Prieto, LLP	01/01/2020 - 12/31/2020	A
008614	Texas Association of CPAs	11/01/2019 - 10/31/2020	A
010064	Thomas, Thomas & Thomas PC	04/01/2020 - 03/31/2021	A

Registration Status: A = Currently active E = Currently expired

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

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Interested in Becoming a Peer Reviewer?



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

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

The blockchain ledger records every single transaction from beginning to end. Each transaction gets validated, recorded, and time stamped. Each new record becomes a **block** of information, and gets linked to the previous related transaction, creating an irreversible chain of information. Each block contains a unique **hash** that identifies the block and all of its contents. Subsequent blocks contain the hash of the previous block, linking the blocks together. This is what creates the term blockchain. A transaction cannot be added to the blockchain or altered without the consensus of the nodes in the network. Transactions are permanently recorded and observed by all nodes, and blocks cannot be deleted. This can prevent fraud, errors, and improve accountability. It also allows blockchain users to share information securely and cuts out the necessity for a third-party intermediary, such as a bank. There are two main types of blockchain: public and private.

Public blockchain

Also known as a **permissionless blockchain**, a public blockchain is used for cryptocurrencies such as Bitcoin. Anyone can join the network and an administrator is not required. It is a peer-to-peer network that's shared publicly with anyone online, which makes transactions transparent.

Private blockchain

Also known as a **permissioned blockchain**, a private blockchain is limited to a smaller number of users. The only people who can use a private blockchain are users who have been granted access to the network by its administrators. Although users' access is vetted, private blockchains lack the transparency of public blockchains.

Smart contracts

Blockchain technology has allowed for the advent of **smart contracts**, which are automated contracts triggered by specified actions and written and stored as computer code within a blockchain. Smart contracts execute themselves according to coded terms. They can be verified and recorded without a third-party intermediary, such as a broker or lawyer, and can speed up business processes. A basic example of a smart contract would be the online purchase of a watch. You could use cryptocurrency to pay for the watch and receive a receipt from the seller. Per the conditions of your smart contract with the seller, you would receive the watch by a specified date. If you don't receive the watch by the deadline, the blockchain would automatically issue you a refund.

What about auditing?

Some people are concerned that blockchain could eliminate the need for financial statement audits. What is left to audit after everything has been recorded onto an immutable blockchain? The American Institute of Certified Public Accountants (AICPA) recently co-authored a **report** about the impact of blockchain on the audit and assurance profession. The report explains that financial

statement audits and CPAs will still be crucial, but their roles and work processes may change. According to the report, a transaction recorded in a blockchain may still be:

- unauthorized, fraudulent, or illegal
- executed between related parties
- linked to a side agreement that is "off chain"
- incorrectly classified in the financial statements.

The report describes that auditors will still need to "apply professional judgment when analyzing accounting estimates and other judgments made by management in the preparation of financial statements." The report also says that auditors will "need to evaluate and test internal controls over the data integrity of all sources of relevant financial information."

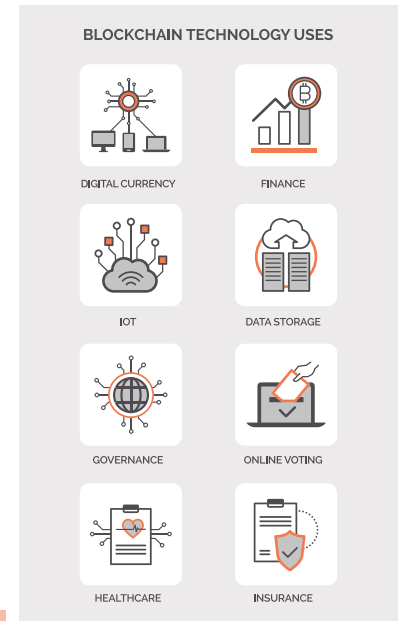
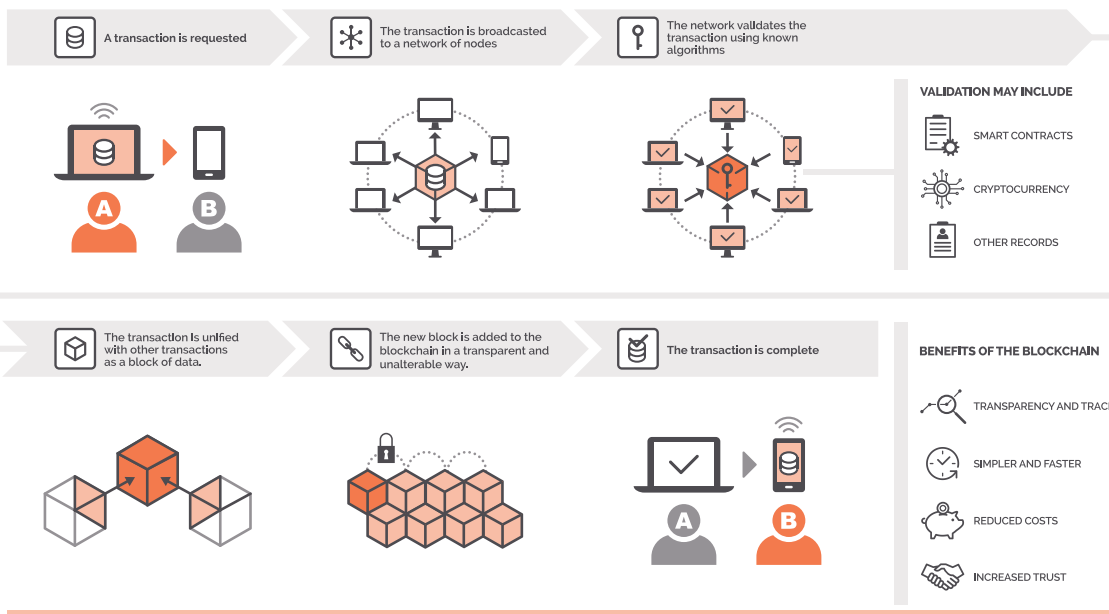
Despite the challenges it proposes, blockchain may improve the efficiency and effectiveness of work processes for auditors. The distributed ledger will allow auditors to access a large amount of immutable, transactional data that was recorded in real time, including the entire sequence of all related transactions. According to the report, "supporting documentation, such as contracts, agreements, purchase orders, and invoices could be encrypted and securely stored or linked to a blockchain." This could shorten the amount of time it takes CPAs to prepare for audits, and will allow CPAs to provide continuous auditing. Auditors will have access to company transactions for the last month or quarter, instead of just the past year.

New roles for CPAs

It's possible that blockchain technology will also create new opportunities for CPAs. A recent *Journal of Accountancy* article entitled ***How Blockchain Might Affect Audit and Assurance*** summarizes those roles:

- **Auditor of smart contracts.** Smart contracts may be embedded in a blockchain to automate business processes. Parties to smart contracts may be eager to engage a CPA to verify that smart contracts are implemented with the correct business logic.
- **Service auditor of consortium blockchains.** Potential users of private blockchain products may wish to engage a CPA to provide independent assurance on the stability and robustness of the system's architecture. Rather than each participant performing his or her own due diligence, it may be more efficient to hire a CPA to achieve these objectives. A trusted and independent third party may be needed to provide assurance as to the effectiveness of controls over the private blockchain.

HOW DOES BLOCKCHAIN WORK



- **Access-granting administrator.** A trusted, independent third-party CPA may be the perfect candidate to serve as the central access-granting administrator for a blockchain that requires permission to join.
- **Arbitrator.** CPA assurance providers may be among the qualified professionals in the future who would settle disputes among participants in a private blockchain.

What's next?

Although blockchain is an exciting new technology, it's still in the early development phase. Much like self-driving cars and other emerging technologies, there are still many unknowns. However, if the technology becomes widely adopted CPAs will need to be ready with new skill sets and knowledge to adapt. Major firms such as Ernst & Young, KPMG, PricewaterhouseCoopers, and Deloitte are exploring blockchain initiatives, and some auditors have already begun auditing blockchain transactions. Worldwide spending on blockchain solutions is forecast to reach \$2.1 billion in 2018 and \$9.7 billion in 2021, according to a [report](#) from the market research firm International Data Corporation.

Blockchain was one of the tech trends discussed at the National Association of State Boards of Accountancy (NASBA) Annual Conference this year. Additionally, the Texas Society of Certified Public Accountants (TSCPA) offered a blockchain and cryptocurrencies session at its Texas CPA Technology Conference this month. And last fall, the AICPA and the Wall Street Blockchain Alliance announced plans to work together to educate accounting professionals about the impact of blockchain technology on the accounting profession. NASBA, the AICPA, the TSCPA,

and other accounting organizations are encouraging CPAs to monitor and become familiar with this new technology and learn about its potential risks and benefits.

— TSBPA Editor Julie Prien (jprien@tsbpa.texas.gov)

Resources:

- AICPA Report - *Blockchain Technology and Its Potential Impact on the Audit and Assurance Profession* bit.ly/2E76kOh
- CPA Canada Report - *Technological Disruption of Capital Markets and Reporting?: An Introduction to Blockchain* bit.ly/2HdXYHc
- Deloitte Report – *Blockchain: Enigma. Paradox. Opportunity.* bit.ly/2HvQmAE
- Accounting Today Podcast – *Evolving with Blockchain* bit.ly/2DitZz1
- Journal of Accountancy Podcasts - *How AI, Blockchain, and Automation will Reinvent Accounting (Part 1)* bit.ly/2Fucbid and *A New Staffing Model for Accounting Firms (Part 2)* bit.ly/2FE88mU

OTHER NEWS & UPDATES

Data Analytics Survey

The Texas State Board of Public Accountancy is conducting a survey to gather information from small to mid-size Texas CPA firms, which provide assurance services, about the type of data analytics concepts that are needed by CPAs in today's marketplace. The Board is also surveying Texas educational institution business schools and accounting departments about data analytics courses that are available to students. We know that CPAs must be well organized, have excellent mathematical skills, practical abilities and be comfortable working in a highly structured environment. Many CPAs employ data technologists to serve their clients. As such, a data technologist must be an expert in database technology, statistics and visualization, and must be able to articulate how information, insights, and analytics can determine what questions must be answered to make appropriate decisions.

The Board is interested in knowing from practitioners the type of data analytics concepts that are needed in audits, forensic accounting, etc. To connect these professions, it may be helpful for accounting students to have the knowledge, skills, and abilities of the data technologist. It may also be helpful for students who have a background in data technology, and aspire to be CPAs, to gain the accounting and auditing skills required to become a CPA.

Survey responses will be presented to the Board's Qualifications Committee. The committee may make recommendations to the Board for future rule changes, as a result of the survey findings. The survey results will also be shared in the next issue of the *Texas State Board Report*.

Rule Changes for Acceptable Work Experience and Supervision

The Board approved proposed changes to *Rules §511.122 Acceptable Work Experience* and *§511.124 Acceptable Supervision* at its March 29, 2018 meeting. The rule change for work experience gained in the client practice of public accountancy states that "All client practice of public accountancy experience shall be obtained from a supervisor in a properly licensed firm in good standing with the firm's licensing board and be of a non-routine accounting nature which continually requires independent thought and judgment on important accounting matters." The acceptable supervision rule amendment specifies that "Acceptable supervision must be performed by a CPA experienced in the non-routine accounting area assigned to an applicant and who holds an active license or permit in this state or another state and has not been exempted from the board's CPE during the period of supervision."

In other words, supervisors of candidates seeking work experience must be up-to-date with their continuing professional education (CPE) and have a CPA license in good standing. The Board's Qualifications Division would also like to note that the supervisor needs to be familiar with the candidate's work, as opposed to just signing off on the candidate's final work product.

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 75,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling **(512) 305-7866** or email:

enforcement@tsbpa.texas.gov.

ENFORCEMENT ACTIONS

Ratified at the January 25, 2018 Board Meeting

A. AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation Nos.: 17-08-17L & 17-08-18L**
Respondents: Michael Gordon Robideau & Michael G. Robideau, CPA
Hometown: Sugar Land, TX
Certificate No.: 036327
Firm License No.: T08135
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay \$1,000 in administrative penalties and \$321.00 in administrative costs in installments. Respondent must also reimburse Complainant \$4,518.

Respondents incorrectly attributed income to a client's LLC, instead of to the client individually as stated on the 1099s, resulting in penalties being assessed against the client by the Internal Revenue Service.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. **Investigation No.: 17-07-06L**
Respondent: William Martin Schuh Jr.
Hometown: San Antonio, TX
Certificate No.: 044413
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$1,000 on or before 60 days from the effective date of the Board Order.

Respondent was sanctioned by the American Institute of Certified Public Accountants (AICPA) for violating

auditing standards in the audit of an employee retirement plan.

- 2. **Investigation No.: 17-07-03L**
Respondent: Christopher K. Brenner
Hometown: Katy, TX
Certificate No.: 033338
Rule Violation: 501.90(7)
Act Violations: 901.502(6), 901.502(12)

Respondent entered into an ACO with the Board whereby Respondent's certificate was suspended by the Board. Respondent may petition the Board to lift the suspension of his certificate at the end of five (5) years from the effective date of the Board Order.

Respondent was suspended from practicing before the Securities and Exchange Commission (SEC) as a CPA. The SEC found Respondent:

1) knowingly made material misrepresentations and omissions to individuals and businesses by misleading them about the use of their funds to purchase securities, ostensibly for the purpose of obtaining commercial loans through a business entity Respondent represented; 2) claimed to these individuals that the business entity he represented could arrange commercial loans for them if they deposited cash amounting to 10% of the loan with him, in his capacity as escrow agent and pursuant to written escrow agreements Respondent authored; 3) knowingly misled these individuals and business entities into believing that he would use their money to buy liquid, "government-backed" securities that the business entity he represented would leverage in order to fund a loan; 4) assured the individuals and business entities that if the business entity he represented did not procure

the loans within the agreed-upon-time, the individuals and business entities would receive their cash back promptly, and upon successful closing of the loans, they would receive their cash back, together with the loan proceeds; 5) Knowingly made false representations and assurances; 6) did not intend to use, and did not use his clients' funds to purchase liquid or "government-backed" securities and Respondent did not take only the nominal fees set out in the escrow agreements that he authored; 7) siphoned off escrow funds as payment to himself, the business entity he represented and others; 8) purchased volatile, illiquid securities derivatives that lacked meaningful government guarantee; 9) knew that the business entity he represented failed to arrange any loans for any of the individuals and business entities; and 10) diverted at least \$105,000 of his escrow client funds to himself and at least an additional \$490,000 of those funds to the business entity Respondent represented and its associates.

- 3. **Investigation No.: 13-01-27L**
Respondent: Eide Bailly LLP
Hometown: Fargo, ND
Firm License No.: P04889
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondent Firm entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$100,000 and administrative costs of \$17,440.07 on or before 60 days from the effective date of the Board Order.

Respondent Firm failed to adequately test certain management assumptions in an audit for a Texas-based publicly held company.

4. Investigation Nos.: 15-03-11L & 15-05-04L

Petitioners: Frank Abram Ward & Frank A. Ward, P.C.
Hometown: Austin, TX
Certificate No.: 021825
Firm License No.: C06423

Petitioners petitioned the Board for reinstatement of their license and certificate by lifting a limitation of scope imposed by the Board in an ACO approved by the Board on September 17, 2015.

Petitioners entered into a modified ACO with the Board, whereby Petitioners are allowed to perform the attest function as long as the services were performed with the approval of a pre-issuance reviewer.

5. Investigation Nos.: 15-06-06L & 15-06-07L

Petitioners: Mark Edward Dulweber & Mark E. Dulweber, P.C.
Hometown: Longview, TX
Certificate No.: 048442
Firm License No.: C05473

Petitioners petitioned the Board for reinstatement of their license and certificate by lifting a limitation of scope imposed by the Board in an ACO approved by the Board on January 14, 2016.

Petitioners entered into a modified ACO with the Board, whereby Petitioners are allowed to perform the attest function and are required to obtain an accelerated peer review within one year of the date of the Board Order and are required to submit the results of the accelerated peer review to the Board within 30 days of the Board Order.

B. PROPOSED DEFAULT JUDGMENT BOARD ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 16-11-27L**
Respondent: Laura May Childers Cline
Hometown: Lockhart, TX
Certificate No.: 014861
Rule Violations: 501.90(18), 501.93
Act Violations: 901.502(6), 901.502(12)

Respondent failed to pay administrative costs and penalties assessed by the Board in a previous Board Order. Respondent, although properly notified of the proposed disciplinary action and her right to a hearing on the matter, failed to request a hearing. The Board ordered the certificate and the license of the Respondent be revoked and that Respondent be assessed an administrative penalty of \$10,000.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation No.: 17-01-15L**
Respondent: James W. Bland, P.C.
Hometown: Tyler, TX
Firm License No.: C02864
Rule Violations: 501.81, 501.93, 527.4
Act Violations: 901.502(6), 901.502(12)

Respondent Firm was dropped from the AICPA Peer Review Program and failed to respond to Board communications. Respondent, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. The Board ordered the firm license of the Respondent be revoked and that Respondent be assessed an administrative penalty of \$1,000.

Ratified at the March 29, 2018 Board Meeting

A. AGREED CONSENT ORDER TECHNICAL STANDARDS REVIEW COMMITTEE

- **Investigation Nos.: 14-04-02L & 14-04-03L**
Petitioners: Roberto G. Torres & Roberto G. Torres & Co., P.C.
Hometown: El Paso, TX
Certificate No.: 017800
Firm License No.: C05510

Petitioners petitioned the Board to lift a limitation of scope imposed by the Board in an agreed consent order (ACO) approved by the Board on September 22, 2014.

The Board approved the Committee recommendation that the limitation of scope be modified to allow Petitioner to perform the attest function as long as the services were performed with the approval of a pre-issuance reviewer.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

- **Investigation No.: 17-11-29N**
Respondents: Yao Tax Services, Inc. & Yaw Okore-Adjei
Hometown: Houston, TX
Act Violation: 901.451(b)

Respondents entered into an ACO with the Board whereby Respondents agreed to cease from engaging in the practice of public accountancy including, but not limited to, the use of the terms "accountant," "auditor," "accounting services," and "auditing services." This also includes the performance or offer to perform attest services.

Respondents offered services to the public that involve the use of accounting, attest, and auditing skills, including issuing compilations without an individual license or firm license issued by the Board.

Continuing Professional Education Actions

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

Respondent / Location	Board Date
Emily Christine Abubaka, University Park, TX	03/29/2018
Richard William Allen, Villa Rica, GA	03/29/2018
Cynthia W. Bailey, Frisco, TX	03/29/2018
Rosa Beaugene, Livingston, NJ	03/29/2018
Nick Alan Bednorz, Houston, TX	03/29/2018
Bryna Kay Benhoff, Zurich, Switzerland	03/29/2018
Zena Bhagia, Tulsa, OK	03/29/2018
Ujwala Rathi Bhandari, Houston, TX	03/29/2018
Cynthia Leigh Brown, Plano, TX	03/29/2018
Scott M. Cane, Livermore, CA	03/29/2018
Catherine Lynn Coffey, Dallas, TX	03/29/2018
Edward McHugh Coles, Houston, TX	03/29/2018
Russell Lane Collins, Seattle, WA	03/29/2018
Christie Lynn Cowart, Dallas, TX	03/29/2018
Melissa Suzanne Ebeling, Double Oak, TX	03/29/2018
Rosa Lydia Escobedo-Lopez, Laredo, TX	03/29/2018
Jennifer Lance Freeman, Shoreline, WA	03/29/2018
Amy Diane Gribnau, Dallas, TX	03/29/2018
Trisha Elaine Grimsley, Dallas, TX	03/29/2018
Anjali Anand Gupta, New York, NY	03/29/2018
Christopher Benitez Hipolito, Gilbert, AZ	03/29/2018
Harrison Everett Holbrook III, Plymouth, MA	03/29/2018
Catherine Ann Holland, Coppell, TX	03/29/2018
Honey Leigh Horn, Waxahachie, TX	03/29/2018
Charles Justis, McAllen, TX	03/29/2018
Jeffrey Scott Kuntz, Dallas, TX	03/29/2018
James Griffith Lake, Leawood, KS	03/29/2018

Respondent / Location

Johnathan Minh Le, Dallas, TX	03/29/2018
Charles Oliver May IV, Austin, TX	03/29/2018
James Randall McCall, Fort Worth, TX	03/29/2018
Sarah Loftis McDermitt, Allen, TX	03/29/2018
Janet Derese McGrath, Garland, TX	03/29/2018
Carlos Jose Medina, Dallas, TX	03/29/2018
Carlos R. Moran, Allen, TX	03/29/2018
Vincent Sy-Chi Nguyen, San Francisco, CA	03/29/2018
Linda Norman, Houston, TX	03/29/2018
Jodi Lynne Page, Dallas, TX	03/29/2018
Lorrie Dianne Parsons, Lewisville, TX	03/29/2018
Anna Parker Potts, Pasadena, TX	03/29/2018
Doyle Willard Rabe, Burnet, TX	03/29/2018
Todd Michael Richards, Houston, TX	03/29/2018
Sarah Lynn Samms, Arlington, TX	03/29/2018
John Scott Jr., Rowlett, TX	03/29/2018
Douglas Scott Selby, Hurst, TX	03/29/2018
Ricky L. Stong, Piedmont, OK	03/29/2018
Bryan Lee Stroud, Prosper, TX	03/29/2018
Elizabeth M. Tomancak, Lewisville, TX	03/29/2018
Fred Ray Wade, Wimberley, TX	03/29/2018
Robert Grant Weiss, Richardson, TX	03/29/2018
Jeffrey Lec Wells, Richardson, TX	03/29/2018
Kristin Elizabeth Whitley, Fort Worth, TX	03/29/2018
Todd Sterling Witmer, Houston, TX	03/29/2018

Board Date

Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the *Act*.

Respondent / Location	Board Date
Betty Darlene Crossland Anderson, Kingwood, TX	03/29/2018
William Lawrence Anderson, Villa Park, CA	03/29/2018
Kelly M. Barnes, Honolulu, HI	03/29/2018
Roy Clark Bassham, Dallas, TX	03/29/2018
Vida Denise Beemer, Oslo, Norway	03/29/2018
Irma June Bostick Bell, Truscott, TX	03/29/2018

Respondent / Location	Board Date	Respondent / Location	Board Date
Ann M. Bjorngjeld, Sugar Land, TX	03/29/2018	Jeffrey Eugene Parker, Allen, TX	03/29/2018
Richard Eric Brown, Houston, TX	03/29/2018	Carolyn Ann Preston, Rockport, TX	03/29/2018
Walter Thomas Brown, San Antonio, TX	03/29/2018	Kellie Sue Pruitt, Cave Creek, AZ	03/29/2018
Daniel Cheng, Houston, TX	03/29/2018	Kim Leann Reynolds, Dallas, TX	03/29/2018
Hunter Michael Crittenden, Lewisville, TX	03/29/2018	Robert Wesley Ritchey Jr., Garland, TX	03/29/2018
Ewen Webb Crunk III, Houston, TX	03/29/2018	James Oliver Sandlin, Austin, TX	03/29/2018
Sarah Louann Curlin, Western Springs, IL	03/29/2018	Mark Gillian Scarborough, College Station, TX	03/29/2018
Kendle Ege Dardis, Houston, TX	03/29/2018	Jennifer Osborn Schneider, Houston, TX	03/29/2018
Patti Lee Hawkins Eads, Dallas, TX	03/29/2018	Tiffany Marie Schneider, Chicago, IL	03/29/2018
Jennifer Rae Fordham, Coppell, TX	03/29/2018	Elliott Winston Shake, Dallas, TX	03/29/2018
Karen Christine Fox, Huntington Beach, CA	03/29/2018	Scott Harrison Smith, Cypress, TX	03/29/2018
Nancy Carol Deerman Gardner, Dallas, TX	03/29/2018	John Michael Stahl, McKinney, TX	03/29/2018
James Douglas Garrison, Okemos, MI	03/29/2018	Jonathan James Stine, Dallas, TX	03/29/2018
Kelly Elizabeth Hardwick, Austin, TX	03/29/2018	Theodore Anthony Valenzuela, Arlington, VA	03/29/2018
Michael Patrick Harrington, Pearland, TX	03/29/2018	Vivian June Sloan Walker, Tomball, TX	03/29/2018
Charles Oran Harwood, Houston, TX	03/29/2018	Bingzi Zheng, Pearland, TX	03/29/2018
John Robert Holmes, Longwood, FL	03/29/2018		
Barbara Ellen Horan, Lakewood, CO	03/29/2018		
Thomas Lee Hubbard, Fort Collins, CO	03/29/2018		
David Ross Jarrett, Colleyville, TX	03/29/2018		
Daniel Adam Johnson, Baytown, TX	03/29/2018		
Edward Gene Keels, Missouri City, TX	03/29/2018		
David Ray Klein, Spring, TX	03/29/2018		
Austin Talbott Lee, Houston, TX	03/29/2018		
Monica Heeouk Lee, Torrance, CA	03/29/2018		
Philip Alvin Lewis, Cypress, TX	03/29/2018		
Kenneth T. Lowe, San Marcos, CA	03/29/2018		
Miriam Laraine McKenzie, Seattle, WA	03/29/2018		
Kassandra Nanette Nesbitt Moshier, Fairfield, CA	03/29/2018		
Deborah Lea Newman, Flower Mound, TX	03/29/2018		
William Joseph Nictakis, Winston-Salem, NC	03/29/2018		
Katrina Ann Allenbaugh Normand, Texarkana, TX	03/29/2018		
Tobie R. Nunn, Austin, TX	03/29/2018		
Jerry Howard Oxford, Austin, TX	03/29/2018		

Failure to Renew Action

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

Respondent / Location	Board Date
John William Manzelmann, Houston, TX	03/29/2018



ARE YOU MOVING?

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

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov
- **Phone:** 512-305-7853

The Sunset Review of the Texas State Board of Public Accountancy

The mission and performance of the Texas State Board of Public Accountancy are under review by the Legislature as required under the Texas Sunset Act. The Act provides that the Sunset Commission, composed of legislators and public members, periodically evaluate a state agency to determine if the agency is still needed and to explore ways to ensure that the agency's funds are well spent. Based on the recommendations of the Sunset Commission, the Texas Legislature ultimately decides whether an agency continues to operate into the future.

The Sunset review involves three steps. First, Sunset Commission staff will evaluate the Texas State Board of Public Accountancy and issue a report in August 2018 recommending solutions to problems found. A month or so later, the Sunset Commission will meet to hear public testimony on the agency and the recommendations of the Sunset staff. Based on public input and the Sunset staff report, the Sunset Commission will adopt recommendations for the full Legislature to consider when it convenes in January 2019. Please refer to the Sunset Commission website or call the office for updated information on specific dates for these meetings.

Through the Sunset review, every Texan has the opportunity to suggest ways in which the mission and operations of the Texas State Board of Public Accountancy can be strengthened. If you would like to share your ideas about the Board, please send an email to the address below, use the comment form on the Sunset Commission website, or contact Alan Leonard of the Sunset staff. Suggestions are preferred by **June 1, 2018**, so they can be fully considered by the Commission staff.

Sunset Advisory Commission
P.O. Box 13066
Austin, Texas 78711
512/463-1300
Fax: 512/463-0705
Email: sunset@sunset.texas.gov

Information about the Sunset process, Sunset Commission meetings, and how to receive Sunset Commission email updates is available at: www.sunset.texas.gov

BOARD DIRECTORY

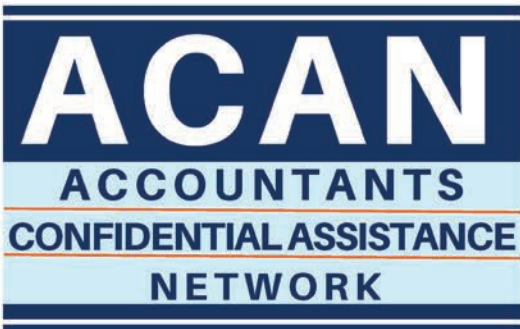
Division	Area of Expertise	Contact Information
Executive	<ul style="list-style-type: none"> Oversight of all Board operations 	(512) 305-7803 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/Accounting	<ul style="list-style-type: none"> All financial activities of the Board Daily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

Texas State Board of Public Accountancy
333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701-3900

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If you are struggling with alcohol addiction, substance abuse or mental health issues, ACAN is here to help. ACAN provides a confidential conversation with CPA volunteers who have first-hand experience with these issues. ACAN helps you learn how to merge healthier living with your demanding accounting career, and can provide referrals to professionals who are familiar with your unique challenges. Don't hesitate to get the help you need today.



ACAN convenes regular meetings of CPAs, exam candidates & accounting students for mutual support & opportunities to assist others. Call or visit us online to learn more.

