



TEXAS STATE BOARD REPORT

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NEWS & UPDATES

Safeguarding Against Cybercrimes

In 2016, the FBI's Internet Crime Complaint Center received a total of 298,728 complaints with reported losses in excess of \$1.33 billion. Texas had the second highest number of Internet crime complaints in the country with a total of 21,441 victims and \$77,135,765 in losses. Some of the most common types of cybercrimes include phishing scams, corporate account takeovers, identity and data theft, and ransomware.

As a certified public accountant (CPA) you are entrusted with a large amount of sensitive client data that can be compromised by cybercriminals and cybersecurity breaches. You have taken an oath to protect the public and are required by many federal, state, city, and local government laws and regulations to safeguard taxpayer data. Your integrity and professional reputation can be easily damaged by data breaches. CPAs can also suffer from severe financial losses as a result of cybercrimes, including costs related to loss of business, legal fees, and the need for increased security measures.

The Texas State Board of Public Accountancy recently adopted amendments to Board **Rule 501.75 Confidential Client Communications**. The rule states "A person in the client practice of public accountancy shall take all reasonable measures to maintain the confidentiality of the client records and shall immediately upon becoming aware of the loss of, or loss of control over, the confidentiality of those records notify the client affected in writing of the date and time of the loss if known. **Loss includes a cybersecurity breach** or other incident exposing the records to a third party or parties without the client's consent or the loss of the client records or the loss of control over the client records. Persons have a responsibility to maintain a back-up system in order to be able to immediately identify and notify clients of a loss."

There are several measures you can take to protect your business and secure your clients' personal data. The American Institute of Certified Public Accountants (AICPA) recommends conducting an internal cybersecurity audit to prevent and detect cybersecurity vulnerabilities and following up with an incident response plan. Obtaining and retaining business insurance is also strongly recommended.

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In Memoriam

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 July 12, 2017)

Sponsor #	Sponsor Name	Date of Next Review	Status
003592	Boucher, Morgan & Young, PC	07/01/2019 - 06/30/2020	A
009486	Bridgepoint Consulting, LLC	05/01/2019 - 04/30/2020	A
009420	Central Texas Chapter of CFMA	08/01/2019 - 07/31/2020	A
008301	Chevron Services Co, A Division of Chevron USA, Inc.	04/01/2019 - 03/31/2020	A
004660	Coker, Wommack & Company, PC	07/01/2019 - 06/30/2020	A
006103	Coleman Horton & Company, LLP	06/01/2019 - 05/31/2020	A
005146	Commercial Metals Company	05/01/2019 - 04/30/2020	A
004789	East Texas Estate Planning Council	09/01/2019 - 08/31/2020	A
003408	Exxon Mobil Corporation	04/01/2019 - 03/31/2020	A
009471	First Southwest Asset Management	03/01/2019 - 02/29/2020	A
009406	Holtzman Partners, LLP	06/01/2019 - 05/31/2020	A
000715	Institute Internal Auditors - FW Chapter	04/01/2019 - 03/31/2020	A
001028	International Assc. of Drilling Contractors	09/01/2019 - 08/31/2020	A
009409	Lovvorn & Kieschnick, LLP	06/01/2019 - 05/31/2020	A
009476	Malonebailey, LLP	04/01/2019 - 03/31/2020	A
009391	Montgomery Coscia Greulich, LLP	04/01/2019 - 03/31/2020	A
009106	South Texas Chapter of the HFMA	03/01/2019 - 02/29/2020	A
009393	Stream Realty Partners, LP	05/01/2019 - 04/30/2020	A
009389	Tax Alliance Conference Inc.	04/01/2019 - 03/31/2020	A
009986	Texas Medical Group Management Association	03/01/2019 - 02/29/2020	A
002349	Texas Statewide Telephone Coop., Inc.	08/01/2019 - 07/31/2020	A
010257	Venturity Financial Partners	04/01/2019 - 03/31/2020	A

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

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

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

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You can protect sensitive or confidential client data by following these tips:

- **Secure Data:** Use security software on all digital devices, including laptops. Keep sensitive client data on the fewest number of computers or servers, and keep it separated from the rest of your data and network if possible. Lock filing cabinets and rooms where you keep sensitive client data and only allow access to trusted employees.
- **Encrypt Data:** Encrypt email that contains client data and encrypt sensitive information when transmitting across networks.
- **Use a Secure Connection:** Use a good firewall and a secure password-protected wireless connection with WPA2 encryption.
- **Install Software Updates:** Use current versions of anti-virus and anti-malware software and install updates and patches regularly on all computers and mobile devices. Install updates using a trusted network, never while you're connected to public Wi-Fi.
- **Protect Passwords:** Use strong passwords that include numbers, symbols, and upper and lowercase letters on all computers, software programs, and Wi-Fi. Require passwords to be changed on a regular basis. Set up computers (including laptops) to return to the login screen after five minutes of inactivity.
- **Back Up Data:** Keep a backup of electronic data for recovery purposes.
- **Dispose of Data Securely:** Use paper shredders and destroy media to safely dispose of client information. Strategically place paper shredders around your office.
- **Secure Mobile Devices:** Avoid using public Wi-Fi hotspots commonly found at airports, coffee shops, malls, restaurants, and hotels. Public Wi-Fi hotspots are not always secure. Instead, connect to the Internet via your mobile device using a virtual private network (VPN) over a cellular network or using a VPN over Wi-Fi. Password protect laptops and mobile devices and keep them locked up when not in use. Avoid storing sensitive data on laptops and smartphones, but if you must, make sure the data is encrypted.
- **Verify Third-Party Security:** If you outsource applications or store client data with a third-party such as a data center or a cloud server, you are still liable for the security of that data. Check with third-party providers and verify they are following proper security protocols.
- **Get Help:** It may be beneficial to enlist the help of experts. You can hire a reputable cybersecurity consultant to ensure your client data is safe and secure, or visit the websites below for more tips and free resources.

The time and cost of safeguarding against security threats is far less than the potential catastrophic costs the damages of cybercrimes can inflict. If you do experience a cybersecurity breach you will need to contain the threat immediately so it does not cause further damage. Contact your attorney and a cybersecurity expert. If a crime has been committed, contact your local police or FBI department. You may also want to seek guidance from a public relations or crisis management professional.

Additional Resources

AICPA Top Cybercrimes White Paper: How CPAs Can Protect Themselves and Their Clients

<https://www.aicpa.org/InterestAreas/InformationTechnology/Resources/Privacy/CyberSecurity/DownloadableDocuments/Top-5-CyberCrimes.pdf>

Federal Trade Commission Data Breach Resources

ftc.gov/databreach

IRS Publication 4557 — Safeguarding Taxpayer Data: A Guide for Your Business

<https://www.irs.gov/pub/irs-pdf/p4557.pdf>

U.S. Small Business Association Online Training Course: Cybersecurity for Small Businesses

<https://www.sba.gov/tools/sba-learning-center/training/cybersecurity-small-businesses>

License Fee Schedule Beginning September 2017

The Board has determined the fees to be charged for various applications, services, and annual renewals. The following table can be used as a general guide, but your individual fees may vary depending on your specific circumstances, the timing of your previous payments, and your current status with the Board. Please refer to your online services at <http://www.tsbpa.texas.gov/index.html> to check your specific status.

FEES FOR ACTIVE LICENSE HOLDERS	Fees as of 9/1/2017	Reference Rule
Individual annual license (includes \$10 scholarship fee)	\$66.00	§521.1
Individual annual license (Retired or Disabled Status)	\$15.00	§521.8
Firm annual license*	\$50.00/office*	§521.13
Transfer of earned exam credits from Texas	\$40.00	§521.7
Replacement certificate	\$50.00	§521.11
Certification by an out-of-state CPA to Texas by reciprocity	\$100.00	§521.3

*In addition to the annual fee per office, an organization fee based on the count of CPAs and non-CPA owners for each registered firm will also apply per the following schedule. Please refer to [Rule §521.13](#) for detailed instructions:

CPAs and Non-CPA Owners	Fee Per Individual
1	\$ 0.00
2 to 5	\$10.00
6 to 9	\$15.00
10 to 49	\$20.00
50 or more	\$25.00

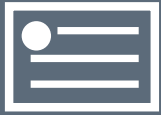
MISCELLANEOUS FEES	Fees as of 9/1/2017	Reference Rule
Duplication and other charges and refund of Board fees	As determined	§521.6
Letters of good standing	No charge	—
Supervision verification	No charge	—
Copies of licensee records	No charge	—

Three-Month Extension of CPA Exam Credits

An amendment to [Board Rule 511.80 Granting of Credit](#) allows a three-month extension of CPA Exam credits due to the delayed release of exam scores in 2017. The amendment affects applicants who have CPA Exam credits that will expire between April 1, 2017 and September 30, 2018. It also provided a three-month extension for applicants who earn CPA Exam credit as a result of testing between April 1, 2017 and May 31, 2017. This amendment received final approval at the May 2017 Board meeting.

Licensee Statistics

As of July 2017



The Texas State Board
has issued
110,459
certificates since 1915



The **oldest** Texas
CPA is
100
years old



74,158
CPAs are licensed by the
Texas State Board



The **oldest practicing**
Texas CPA is
97
years old



9,844
firms are licensed by the
Texas State Board



The **youngest** Texas
CPA is
23
years old



8,724
Texas CPAs
are **retired**



The **average age** of
a Texas CPA
(not in retired status) is
49
years old



9,506
out-of-state CPAs
are licensed by the
Texas State Board



34,181
Texas CPAs
are **women**



The **longest-standing**
Texas CPA license
has been held for
73
years



39,977
Texas CPAs
are **men**

Swearing-In Ceremony, June 17, 2017 – Austin, TX

A combined total of approximately 1,900 candidates, 50-year licensees, and their friends, and family filled the auditorium at the Palmer Events Center in Austin on June 17, 2017. A total of 1,324 individuals received their certificates in June and 317 certificates were awarded during the ceremony. Of the 1,324 individuals who received their certificates, 283 were previously certified in another state with substantially equivalent qualifications and received their Texas certificates by reciprocity; 1,041 were certified for the first time. The average age for the group was 31. The youngest was 23; 46 were in their fifties, and 23 were in their sixties; 653 were men, and 671 were women. Only seven candidates in the group passed the exam totally in the paper-and-pencil format. A total of 485 candidates took and passed each section of the exam only once, and 538 took various sections multiple times before passing all four sections. The average number of sections taken by each person before passing the entire exam was 6.0.



Outstanding Candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R, back row:** Kyle Michael Ratliff, Megan Alissa Utz, and Rachel Lynn Cox. **L-R, front row:** Shelby Ann Swartz, Trey James Woodward, Kelly Christina Fisher, and Justin Ryan Smith.



Board members who welcomed the new CPAs to the profession were, **L-R, back row:** John R. Broaddus, J. Coalter Baker, and Benjamin Peña. **L-R, front row:** Dr. Roselyn Morris and Donna J. Hugly.



Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R, back row:** Jan Keeling, Jessica Lopez, Bryan Morgan, Olivia Riley, Tony Ross, and Doug Wilkins. **L-R, front row:** Lara Akinboye, Brian Burt, Vicki Foisy, Keith Hale, and Dr. Roselyn Morris.

Fifty-Year Licensees from the June Ceremony



Fifty-year honorees who attended the June 17 ceremony. **L-R, back row:** Edwin Adams, Wally Wilson, Don Williams, Roy Saunders Battle, Coleman Everett Williams, Garold Scott Hatfield, and Hensel Murchison.

L-R, front row: Don H. Stephens, Oliver C. Aldrich III, Joseph P. Wendt, Emily Ann Boehm, C. Richard Smith, Richard Sykes, and Thomas Glass.

FIFTY-YEAR LICENSEES

Robert Sam Abrasley
 Edwin William Adams Jr.
 Hugh Ellison Adams
 Oliver C. Aldrich III
 Gough Hall Alexander Jr.
 William Everett Allen
 Charles H. Alworth
 Marion Guion Atkins
 Edgar P. Baker
 George Y. Banks II
 Roy Saunders Battle
 Michael I. Bernstein
 Emily Ann Boehm
 David D. Boone
 Charles J. Boudreaux
 Rees Tate Bowen III
 Larry Edwin Branham
 Jerry Guinn Bridges
 Sara Lou Rutherford Brown
 Clarence Wharton Cole
 Trent Evans Cowart
 James Donald Craig
 Thomas Clifford Crouch
 John E. Danner Jr.
 Richard G. Danner Jr.
 Patrick J. Dossey
 Ellis M. Frank
 Claud E. Fry
 Thomas W. Glass

Johnny L. Goolsby
 Fred William Gosling
 Ronnie W. Gowdy
 Johnny L. Green
 Leonel Guerra
 Garold Scott Hatfield
 Virgene Lee Hengst
 John Martin Hoover
 Robert Harvey Ihle
 James Victor Ivy
 Roger William Jeffery Jr.
 Leonard Nelson Juncker
 Robert Michael Klenke
 Willy Fred Kuehn
 Lanny Darrell Lee
 Melvin Burton Lovelady
 Stephen Mark Lyon III
 Ronald V. Martin Jr.
 T. J. May
 Charles William McCaskill
 Robert Fry McCullough
 Charles E. McMahan
 Leonard Allen Meador
 John Nelson Messenger
 Richard T. Mockler
 James E. Monnig
 Joe H. Morren
 H. L. Hensel Murchison
 Jerry E. Nelson

Fred J. Nemec
 John Brian O'Connor
 John Clayton Reeves
 C. Wayne Roberts
 Charles Brotze Robinson
 Joseph P. Scholwinski Jr.
 Roy Alfred Seaberg Jr.
 C. Nelson Shields Jr.
 Charles Byron Smith
 Charles Richard Smith
 Homer Gene Smith
 William D. Stegemueller
 Donald Homer Stephens
 Robert Alan Stremmel
 Richard D. Sykes
 Harvey Seymour Tiras
 Sandra Kay Turner
 Richard James Van Gorder
 Roy B. Walton
 Joseph Donald Warren Jr.
 Joseph P. Wendt
 Coleman Williams
 Clarence Donald Williams II
 James E. Williams Jr.
 Charles Lewis Wilson
 Drew Wilson Jr.
 Wallace Gordon Wilson
 Leo Barton Womack

ENFORCEMENT ACTIONS

Ratified at the May 18, 2017 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 16-09-11L
Respondent: Brian Thomas Gordon
Hometown: Lipan, TX
Certificate No.: 051547
Rule Violations: 501.81, 501.90(13), 501.94
Act Violations: 901.502(6), 901.502(11)

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

Respondent practiced public accountancy for several years while claiming an exemption from continuing professional education. In addition, Respondent practiced public accountancy through an unregistered entity using the term "audit" on reports it prepared and issued.

2. Investigation No.: 16-11-14L
Respondent: Connie Marie Herman
Hometown: The Villages, FL
Certificate No.: 064246
Rule Violations: 501.90(4), 501.90(6)
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked.

Respondent pleaded guilty to theft, a felony, on March 23, 2015 in Fulton County, Indiana. Respondent's license in Indiana was revoked due to conviction for theft from her employer.

3. Investigation Nos.: 16-08-02L & 16-08-03L
Respondents: Silas Taylor Jones Jr. & Si Jones CPA (Firm)
Hometown: Arlington, TX
Certificate No.: 014243
Firm License No.: T06697
Rule Violations: 501.77, 501.90(2)
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 \$500 and \$192.60 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to secure his office allowing a non-employee to issue a tax return containing errors under Respondents' name. Respondent failed to properly supervise employees and work product leaving Respondent Firm.

4. Investigation No.: 16-09-12L
Respondent: John Howard Somerville
Hometown: Houston, TX
Certificate No.: 071715
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, however, the revocation was stayed and Respondent was placed on probation for seven (7) years.

Respondent pleaded guilty to DWI Second on June 6, 2016.

5. Investigation No.: 16-08-11L
Respondent: Roger Andrew Stadtmueller
Hometown: Spokane, WA
Certificate No.: 085141
Rule Violations: 501.90(4), 501.90(9)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

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

Respondent filed fraudulent tax returns for a corporation he owned for years 2006, 2007 and 2008 understating the corporation's gross receipts by approximately \$1.8 million.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 16-04-20L
Respondent: Joseph R. Allred
Hometown: Fort Worth, TX
Certificate No.: 081385
Rule Violations: 501.62, 501.74
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and must pay an administrative penalty of \$3,000.

Respondent agreed to the imposition of a penalty by the Securities and Exchange Commission (SEC). The SEC found Respondent caused an issuer's failure to maintain disclosure controls, procedures, and internal control over financial reporting. The SEC also found Respondent caused an issuer, its chief financial officer, and chief accounting officer to incorrectly evaluate the effectiveness of the issuer's internal control over financial reporting.

2. Investigation No.: 16-11-13L
Respondent: Ernst & Young LLP
Hometown: Dallas, TX
Firm License No.: P04513
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(12)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and must pay an administrative penalty of \$300,000. Respondent also agreed to comply with *Act Section 901.502*.

Respondent agreed to the imposition of a penalty by the SEC. The SEC found that Respondent violated federal securities laws by failing to comply with Public Company Accounting Oversight Board (PCAOB) standards and caused the issuance of materially false and misleading financial statements.

3. Investigation No.: 16-11-11L
Respondent: Sarah E. Adams
Hometown: Houston, TX
Certificate No.: 088278
Rule Violations: 501.60, 501.74
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of one year. Respondent is prohibited from providing services for which a license is required.

Respondent received a one year suspension from appearing or practicing before the SEC. The SEC found that Respondent violated federal securities laws by failing to comply with PCAOB standards and caused the issuance of materially false and misleading financial statements.

4. Investigation No.: 16-11-04L
Respondent: James M. Hudgins
Hometown: Cypress, TX
Certificate No.: 047055
Rule Violations: 501.90(7), 501.90(8)
Act Violations: 901.502(6),

901.502(11), 901.502(12)

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

Respondent received a five year suspension from appearing or practicing before the SEC. The SEC found that Respondent willfully violated the antifraud provisions of the federal securities laws and also caused an issuer to violate the federal securities laws.

5. Investigation No.: 16-11-12L
Respondent: Craig R. Fronckiewicz
Hometown: Spring, TX
Certificate No.: 062341
Rule Violation: 501.90(7)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for a period of two years and Respondent must pay administrative costs of \$256.80.

Respondent received a two year suspension from appearing or practicing before the SEC. The SEC found that Respondent violated federal securities laws by failing to comply with PCAOB standards and caused the issuance of materially false and misleading financial statements.

6. Investigation Nos.: 16-05-01L, 16-05-02L & 16-05-03L
Respondents: David S. Hall, The Hall Group, CPAs & David S. Hall, PC
Hometown: Lewisville, TX
Certificate Nos.: C06240 & C09170
Rule Violations: 501.60, 501.74, 501.81, 501.90(7)
Act Violations: 901.502(6), 901.502(11), 901.502(12)

Respondents entered into an ACO with the Board whereby the Board revoked the certificate of David S. Hall and the licenses of The Hall

Group, CPAs and David S. Hall, P.C. Respondents must pay an administrative penalty of \$7,500.

The PCAOB censured David S. Hall and barred him from being an associated person of a registered public accounting firm. The PCAOB also censured The Hall Group, CPAs, revoked the firm's registration, and imposed a civil money penalty of \$10,000 upon the firm.

David S. Hall and The Hall Group, CPAs violated PCAOB rules and auditing standards in connection with: (1) audits; (2) engagement quality reviews; (3) cooperating with inspectors; (4) audit documentation; (5) filing an annual report; and (6) paying an annual fee.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

• Investigation No.: 16-10-12N
Respondent: Terry Ross Pender
Hometown: Plano, TX
Act Violations: 901.351, 901.451, 901.502(5) & (6)

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

Respondent offered services to the public that involved the use of accounting, attest, and auditing skills, including issuing compilations, without a firm license issued by the Board.

No Board committee considered these actions.

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
Ameet Barve, Austin, TX	05/18/2017
Trent Raymond Bordwell, Huffman, TX	05/18/2017
Richard Henry Burkhardt, Frisco, TX	05/18/2017
Darrell Tucker Carpenter, Naperville, IL	05/18/2017
David Barry Cohenour, Richardson, TX	05/18/2017
Margaret Ratteree Coughlin, Dallas, TX	05/18/2017
Maria de los Angeles Delgado, Arlington, TX	05/18/2017
Michael Marion DeStefano, Bellaire, TX	05/18/2017
Randal Lee Garrett, Houston, TX	05/18/2017
Jose Gonzalez Jr., Austin, TX	05/18/2017
Trisha Elaine Grimsley, Dallas, TX	05/18/2017
Vincent A. Hummer II, Houston, TX	05/18/2017
Margaret Kash Lassarat, Morristown, NJ	05/18/2017
Michael Andrew Mahoney, Weatherby Lake, MO	05/18/2017
Donna J. Mikulecky, Houston, TX	05/18/2017
Nathan Mark New, Austin, TX	05/18/2017
Patricia Rosingana Paonessa, Austin, TX	05/18/2017
Radha Shirish Patel, Allen, TX	05/18/2017
Heena V. Pitamber, Castle Rock, CO	05/18/2017
John Russell Price Jr., Houston, TX	05/18/2017
Michael E. Ross Jr., Galveston, TX	05/18/2017
Janelle Marie Sykes, San Antonio, TX	05/18/2017
Ann Denton Wells, San Antonio, TX	05/18/2017

Three-Year Delinquent Actions

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

Respondent / Location	Board Date
Jeffrey Shane Baggett, Dallas, TX	05/18/2017
James P. Barsness, Dallas, TX	05/18/2017
Barton Dale Bradshaw, Round Rock, TX	05/18/2017
Kathleen Ann Smith Bronstad, Houston, TX	05/18/2017
David Barry Cohenour, Richardson, TX	05/18/2017
Brian Wood Caldwell, Conway, AR	05/18/2017
Emily Christine Carlock, New York, NY	05/18/2017
Beverly Kay Denton Choppin, Baton Rouge, LA	05/18/2017
Ryan Blair Christensen, Sugar Land, TX	05/18/2017
Steve Lee Cooper, Carlsbad, NM	05/18/2017
Daniel Joseph Crawford, Lowell, MI	05/18/2017
Susan Rinkel D'Avignon, Pasadena, CA	05/18/2017
Samuel Dashefsky, Dallas, TX	05/18/2017
Christopher Robert Elliott, Baton Rouge, LA	05/18/2017
Jenna Fossum, Cedar Park, TX	05/18/2017
Oran Daniel Fought III, McKinney, TX	05/18/2017
Angela Darlene Gamel, Sanger, TX	05/18/2017
Miguel Angel Gamino Jr., San Francisco, CA	05/18/2017
Jacqueline Suzanne Geiss, Greenwich, CT	05/18/2017
Timothy Edward Gentry, Plano, TX	05/18/2017
Andrea M. Goodrich, Southlake, TX	05/18/2017
Jon Lenal Harmsen, Urbandale, IA	05/18/2017
Jay Craig Harrison, Dallas, TX	05/18/2017
Eugene Henry Heimerich, Dallas, TX	05/18/2017
Marianne Dinae Henry, Houston, TX	05/18/2017
Katherine Taruko Higa, Chicago, IL	05/18/2017
Jonathan Michael Hogan, Dallas, TX	05/18/2017
Jerry W. Howell, Mansfield, TX	05/18/2017
Hope Rochelle Ippoliti, Las Vegas, NV	05/18/2017

Respondent / Location	Board Date
Nathan John Klatt, Weston, CT	05/18/2017
Iris Wai-Yin Kwong, Frisco, TX	05/18/2017
Erin Semmler Lehnert, Kingwood, TX	05/18/2017
Joseph Alan Leubitz, Georgetown, TX	05/18/2017
Loyd Wendell Mathis, Abilene, TX	05/18/2017
Suzann Petrowski Mauroner, North Palm Beach, FL	05/18/2017
Rose Ann Wangler McLaughlin, Romance, AR	05/18/2017
Michael Philip Millikin, Chicago, IL	05/18/2017
Marc Marion Morozzo, Dallas, TX	05/18/2017
Wiley Jackson Murray, Benbrook, TX	05/18/2017
Haseeb Musa, Washington, DC	05/18/2017
Nicolette P. Nguyen, Cypress, TX	05/18/2017
Ann Elizabeth Nichols, El Dorado Hills, CA	05/18/2017
Sang Tae Nam Paik, Yongsan-Ku, Republic Of Korea	05/18/2017
Francis W. Palmieri, Alexandria, VA	05/18/2017
Peggy Ann Hughes Paradee, Amarillo, TX	05/18/2017
Dale Gene Pettit, Mesa, AZ	05/18/2017
Beverly Jane Reck, Dewitt, MI	05/18/2017
Violet Ann Corley Rogers, Nacogdoches, TX	05/18/2017
Georgia Loukopoulos Salinas Springfield, MO	05/18/2017
Kim B. Sherrell, Ruidoso, NM	05/18/2017
Michael Thomas Shopoff, Houston, TX	05/18/2017
Christopher Conel Snodgrass, Grand Prairie, TX	05/18/2017
Barbara Jean Steele, Irving, TX	05/18/2017
Virginia M. Stephens, Greenville, TX	05/18/2017
Jason Richard Stone, Houston, TX	05/18/2017
Wayne Irvin Teter Jr., Houston, TX	05/18/2017
Michael D. Treider, Houston, TX	05/18/2017
Stephanie Ann Vogelsang Walker, Kemah, TX	05/18/2017
Aaron J. Watkins, Dallas, TX	05/18/2017
Craig Graham White, Albuquerque, NM	05/18/2017
Michael Jeffrey White, Pflugerville, TX	05/18/2017
Amy Kay Wiebe, Highlands Ranch, CO	05/18/2017
Nancy Kathryn Wooldridge, Houston, TX	05/18/2017

In Memoriam



Lloyd J. Weaver, CPA passed away at the age of 95 years old on May 15, 2017. Weaver was appointed to the Texas State Board of Public Accountancy in 1967 by Governor John Connally and was reappointed in 1971 by Governor Preston Smith. Weaver served as secretary-treasurer from 1969 to 1973 and chairman from 1973 to 1977.

In 1972, Weaver served on a special National Association of State Boards of Accountancy (NASBA) committee which developed a complete reorganization plan for the association. The changes encouraged state boards to become more involved in governing NASBA and allowed NASBA to more clearly portray the interests of state boards. Weaver also represented the Texas State Board and the profession on a Texas Society of CPAs (TSCPA) committee which worked closely with State Senator Ike Harris and Texas House of Representatives member Pete Laney to help develop *The Public Accountancy Act of 1979*.

Weaver served as president of the Fort Worth Chapter of the TSCPA from 1963 to 1964. The Texas Society honored Weaver with numerous awards, including Distinguished Public Service, Honorary Fellow, Meritorious Service to the Public Accounting Profession in Texas, and Bridge Builder. Weaver founded the Weaver and Tidwell accounting firm in 1950. He was managing partner until he retired in 1986.



Oscar E. Reeder, CPA passed away at the age of 97 years old on June 2, 2017. Reeder was appointed to the Texas State Board of Public Accountancy in 1977 by Governor Dolph Briscoe. Reeder served as treasurer from 1979 until he was appointed as chairman from 1981 to 1983. He presented award plaques to the Top 10 Candidates during the

Board's very first swearing-in ceremony for newly certified accountants in November 1981. Reeder shared the stage with State Senator Ike Harris, who co-authored the 1979 *Accountancy Act* and delivered the keynote address.

Reeder served as president of the Fort Worth Chapter of CPAs, vice president of the Texas Society of CPAs, and was on the Board of Directors of the National Association of State Boards of Accountancy. Reeder received several awards for his dedication to the profession, including Outstanding Chapter President of all chapters of the TSCPA, the TSCPA's Distinguished Public Service Award, and the Fort Worth Chapter of CPAs Meritorious Service Award. He was also inducted into the Fort Worth Chapter of CPAs Hall of Fame in 2012. Reeder was a co-founder of the Fredrick and Reeder CPA firm, which later became Peat Marwick Main & Co (now KPMG). He retired as a partner in 1985.

Texas State Board of Public Accountancy

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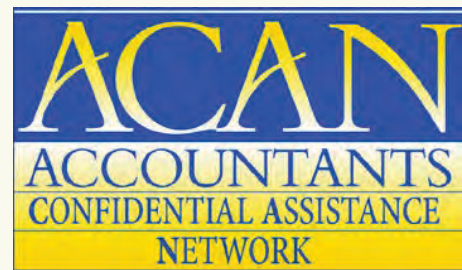
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Attention: CPAs, Exam Candidates, and Accounting Students

If you are dealing with alcohol or drug dependency problems or mental health issues, you can get help from the Accountants Confidential Assistance Network (ACAN). ACAN volunteers are CPAs who have had first-hand experience with these same issues and who understand what you are dealing with. Don't hesitate to get the help you need. All communications are confidential.

For help, call
1-866-766-2226

Administered by the TSCPA and Funded in Part by the Board



Additional Volunteers Needed

ACAN needs volunteers across the state. If you are a CPA in recovery and interested in volunteering, please call 1-866-766-2226.

Legal Notice:

The identity and communications and the fact of membership of anyone attending this group are confidential and protected under penalty of law under *Chapter 467* of the *Texas Health and Safety Code*.