Prothro Named Presiding Officer of TSBPA

Thomas G. Prothro, CPA, of Tyler has been appointed presiding officer of the Texas Board by Governor Rick Perry. The governor also appointed four new Board members: Donna J. Hugly, CPA, Addison; Robert M. (Bob) McAdams, CPA, San Antonio; William (Bill) Lawrence, Highland Village; and Susan Fletcher, Frisco. Steve D. Peña, CPA, Georgetown, was reappointed to a full term. He was first appointed to the Board in 2008.

Prothro is a graduate of the University of Texas at Austin and president of Prothro, Wilhelmi, & Co., a firm he established in 1992. He is active in the American Institute of CPAs (AICPA) and in the Texas Society of CPAs (TSCPA) at the state and local levels. This year, he earned the Chartered Advisor in Philanthropy (CAP) professional designation from the American College of Financial Services.

Donna Hugly is a partner in the CPA firm of Sanford, Baumeister, and Frazier, LLP. A graduate of Texas A&M University, she has served on the Board of the TSCPA and is former chair of the Dallas chapter, and she is a former member of the governing council of the AICPA. She is also active in her community.

Robert (Bob) McAdams recently retired as an audit partner with the San Antonio firm of Carniero, Chumney, which is now part of BDO USA LLP, with whom he remains as a consultant. A graduate of St. Mary’s University, he is a member of AICPA and former chair of TSCPA, and he has served on the Board’s Peer Review Committee. He has an extensive history of participation in civic organizations, including service as national treasurer and local president of AVANCE.

William (Bill) Lawrence is owner and CEO of B. Lawrence Consulting LLC and former mayor of the City of Highland Village. He has a bachelor’s degree from Tuskegee University, an MPA from St. Mary’s, and a law degree from Indiana University. He is a past member of the Texas Commission on Judicial Conduct, former Board chair of the Medical Center of Lewisville, and former treasurer of the Lewisville Education Foundation.

Susan Fletcher is a freelance graphic artist, writer and community volunteer. She is chair of the Collin County Healthcare Advisory Board, strategic events chair of the Texas Faith and Freedom Coalition, a member of the Frisco Bible Church Missions Board and National Rifle Association. She earned her bachelor’s degree from the University of North Texas.

Steve Peña practiced as a partner in the Round Rock firm of Peña Swayze & Co. for 33 years before the firm merged with the Austin firm of Maxwell Locke & Ritter LLP in 2011. A graduate of the University of Texas, he is active in AICPA and TSCPA, as well as a number of business and community organizations. He formerly chaired the Accounting Advisory Committee of Austin Community College and served on the Round Rock city council.
## CPE Sponsors Successfully Completing Review
(as of July 26, 2013)

<table>
<thead>
<tr>
<th>Sponsor #</th>
<th>Sponsor Name</th>
<th>Date of Next Review</th>
<th>Status</th>
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<td>009491</td>
<td>Axia Resources</td>
<td>05/01/2015 - 04/30/2016</td>
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<td>FUNCPE</td>
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<td>009675</td>
<td>GBH CPAs, PC</td>
<td>01/01/2015 - 12/31/2015</td>
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<td>009378</td>
<td>Ham, Langston &amp; Brezina, LLP</td>
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<td>11/01/2014 - 10/31/2015</td>
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<td>West Texas Women’s CPAs</td>
<td>07/01/2015 - 06/30/2016</td>
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Registration Status:  A  = Currently active   E  = Currently expired

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

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**Report CPE hours on the Board website — [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) — as you complete them.**

If you have questions regarding CPE, call 512-305-7844.
recent review of Board files has revealed some interesting numbers relating to the accounting profession in Texas. Of the 68,912 Texas CPAs maintaining active licenses, only about 25% practice public accounting; the remainder are working in business, industry, education, or another sector. There are 37,959 active male CPAs, and 30,953 females. Compare this to the male/female ratios of our older CPAs: Of the 11,207 who are over 60, 7,912 are men, and 3,293 are women. Of 3,017 Texas CPAs over 70, 2,491 are men, and 526 are women; over 80, 701 are men and 72 are women; and over 90, 79 are men and 6 are women. Clearly, the profession is no longer as male-dominated as it once was. Six of our licensees are public accountants, and 54 practice under Section 901.355 of the Act (Registration for Certain Foreign Applicants). As we go to press, the last certificate number issued was 101,100.

Eighty-six percent of our active licensees reside in Texas, and 80% of those are concentrated in just 13 counties, mostly in the Dallas-Fort Worth and Houston areas and along the I-35 corridor from San Antonio to Waco.

Maurice Gowland (#0872), certified on December 20, 1941, has been certified longer than any other Texas CPA with retired status, but he isn’t the oldest retired CPA. That honor goes to William Wilkinson (#4026) of Garland, who was born in 1914. Of those with active certificates, Doris Neeley (#16197) of Mount Pleasant, who just turned 99, is the oldest Texas CPA with an active certificate. She was certified in 1976. Two who were certified in August 1949, but at younger ages, also maintain active status. They are Dorothy Griffin (#1869) of Houston, who was certified when she was 22, and Myron Marks of Houston (#1905), who was certified when he was 28. The youngest person every certified was a 17-year-old man who was certified in 1947. The youngest person currently holding an active license is a woman who is 22.
Outstanding Candidates who attended were recognized for their high achievement on the Uniform CPA Exam. They included, L-R, Patricia Marie Ellis, Richard Lee Sohns, Jr., Linzy Rae Brannan, and, at left, Adam Matthew Wright. Sohns and Wright were both recipients of the AICPA’s Elijah Watt Sells Awards, which honor exemplary performance on the exam.

Board members who welcomed the new CPAs to the profession were, L-R, Steve Peña, Thomas Prothro, Coalter Baker, Dr. James C. Flagg, and Jonathan Cluck.

Members of the Austin CPA chapter who graciously assisted were, L-R, standing, David Crumbaugh, Tony Ross, Jay Mezera, and, seated, Kristy Holmes, Whitney Ryser, Kate Rhoden, Nancy Foss, and Connie Clark.

Thomas Charles Anderson  
Thomas Duane Anderson  
David Ray Barnes  
Charles Thomas Barrett  
Dudley Duane Beadles  
Bobby Carol Beilue  
David Benjamin Blomstrom  
Weldon Burke Cabaniss, Jr.  
William Nathan Cabaniss  
James Daniel Calfee  
Ronald Gilbert Chambles  
Mark R. Daly, Jr.  
James L. Daniel, Jr.  
Rufus Allen Dodgen, Jr.  
Theron Gaylon Dunaway  
Joe Reed Freeman  
Wendell Knox Grandey, II

Marc E. Grossberg  
Joe Bob Huffstutler  
A. C. Jaime  
Harris H. Johnston, Jr.  
Mamie Frances Cook Johnston  
Bobby Lamar Jones  
Joe D. Karney  
Herman Oscar Kuehner  
George Ravel Laforge  
Porter Leon Layne  
Billy West Lee  
David Harold Lindau  
Harold C. MacDonald  
O. C. Madden, Jr.  
Rodney Brice Matthews  
Hilliard Barnes McClendon  
Thomas Herbert McElhinney  
R. Talley Melton  
William Arthur Pyke  
John Lester Quirk  
Karl Albert Ransleben  
Robert Henry Schneider, Jr.  
Ralph J. Shapiro  
Clyde E. Sheffield  
Walter Dale Smith  
Edward L. Starr, Jr.  
F. J. Walker, Jr.  
Gordon Eugene Ware  
Patsy R. Washington  
Rex Donald Watson  
Wylie O. Webb  
Thurman Tucker Weems  
Jerry Don Wells  
Robert Reed Winans
A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 11-10-03L 11-10-04L
   Respondents: Martin L. Bradley and Martin L. Bradley, CPA, PC (Firm)
   Hometown: Irving
   Certificate No.: 090719
   Firm License No.: C06720
   Rule Violations: 501.90(2) 501.90(9)
   Act Violations: 901.502(2) 901.502(6) 901.502(11)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents involuntarily surrendered their certificate and firm license. Respondent Bradley agrees to never apply for reinstatement as a Certified Public Accountant in Texas or own any interest in a firm of Certified Public Accountants. In addition, Respondents must pay an administrative penalty of $15,000 and $5,000 in administrative costs within 30 days of the Board Order. Respondents retained approximately $67,000 of client funds which Respondents used for business purposes.

2. Investigation No.: 13-02-06L
   Respondent: Ross M. Jessup
   Hometown: Austin
   Certificate No.: 054280
   Rule Violations: 501.62 501.81
   Act Violations: 901.502(6) 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded.

3. Investigation No.: 10-10-07L
   Respondent: Paul R. Wasserloos
   Hometown: Houston
   Certificate No.: 052077
   Rule Violations: 501.90(4) 501.90(17)
   Act Violations: 901.502(6) 901.502(10)(A) 902.502(11) 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent’s certificate was revoked. However, the revocation was stayed, and Respondent was placed on probation for five years in accordance with the conditions of the ACO. In addition, Respondent must pay an administrative penalty of $5,000 and $35,000 in administrative costs in installments, with the first installment of $8,000 being due within 90 days of the date of the Board Order. Respondent was convicted on August 25, 2010, of the third-degree felony offense of DWI 3rd or more. In 2012, Respondent performed an audit for Charnock & Company, Inc., and failed to obtain a pre-issuance review of the audit prior to its issuance.

4. Investigation No.: 12-05-10L
   Respondent: Larry Michael Webb
   Hometown: Bridge City
   Certificate No.: 017812
   Rule Violations: 501.81 527.4
   Act Violations: 901.502(6) 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of $500 and $214.85 in administrative costs within 30 days of the date of the Board Order. Respondent performed peer reviews through a firm with an expired license and without participating in a peer review program.

5. Investigation Nos.: 12-01-18L 13-02-12L
   Respondents: Frank A. Ward and Frank A. Ward, P.C. (Firm)
   Hometown: Austin
   Certificate No.: 021825
   Firm License No.: C06423
   Rule Violation: 501.62
   Act Violations: 901.502(6) 901.502(12)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded. Respondents were ordered to pay $472.81 in administrative costs within 30 days of the Board Order. Respondent Ward must also attend 8 hours of live continuing professional education (CPE) regarding SSARS and provide evidence of attendance to the Board’s probation monitor within 30 days of the date of the Board Order. This attendance requirement is in addition to Respondent
Ward’s normal CPE reporting and attendance requirement. Respondents issued compilation reports regarding a client without engagement letters with that client.

**TECHNICAL STANDARDS REVIEW COMMITTEE**

- **Investigation No.:** 12-11-15L  
  **Respondent:** Michael Jared Fadner  
  **Hometown:** Souderton, PA  
  **Certificate No.:** 087301  
  **Rule Violation:** 501.60  
  **Act Violation:** 901.502(6)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent is reprimanded and ordered to pay an administrative penalty of $1,000 and $665.55 in administrative costs within 30 days of the date of the Board Order.

The Public Company Accounting Oversight Board (PCAOB) determined that on December 6, 2010, Respondent delivered hard copy work papers to the PCAOB inspectors, including documents that were improperly created, backdated, and/or added to the hard copy work papers of an audit engagement under review by PCAOB.

**B. AGREED CEASE AND DESIST ORDERS**

1. **Investigation No.:** 12-03-08N  
   **Respondent:** JCCB Inc. d/b/a Accurate Books and Tax  
   **Hometown:** Hurst  
   **Act Violation:** 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent provided an attest service, a compilation, although Respondent does not hold individual or firm licenses in Texas.

2. **Investigation No.:** 13-02-07N  
   **Respondent:** Jack David Traeger  
   **Hometown:** Dallas  
   **Act Violation:** 901.451

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent used the CPA designation although Respondent does not hold individual or firm licenses in Texas.

3. **Investigation No.:** 13-02-44N  
   **Respondent:** Cristin Crofford  
   **Hometown:** Douglass  
   **Act Violation:** 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent provided an attest service, an audit, although Respondent does not hold individual or firm licenses in Texas.

4. **Investigation No.:** 13-04-16N  
   **Respondents:** Eduardo Devia and Enterprise Solution Systems, Inc.  
   **Hometown:** San Antonio  
   **Act Violations:** 901.453 901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents offered to provide “accounting” and attest services although Respondent does not hold individual or firm licenses in Texas.

5. **Investigation No.:** 13-04-18N  
   **Respondents:** Hector Bilbao and Bilbao Financial LLC  
   **Hometown:** Austin  
   **Act Violations:** 901.453 901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondent used the terms “accountant” and “accounting” and offered to provide attest services although Respondent does not hold individual or firm licenses in Texas.

**C. CEASE AND DESIST ORDERS**

1. **Investigation No.:** 10-10-87N  
   **Respondent:** Rosheila Motley d/b/a Motley’s Financial Services  
   **Hometown:** San Antonio  
   **Act Violation:** 901.453

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

Respondent used the term “accountant” and offered to provide “accounting services” through online marketing materials without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.
Respondent repeatedly failed to respond to the Board’s attempts to gain her compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

2. Investigation No.: 11-02-25N
Respondent: Ruben Reyes
d/b/a Reyes & Company Inc.
Hometown: Fort Stockton
Act Violation: 901.453

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

Respondent offered, through printed marketing materials, to provide “accounting services” without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that he is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

3. Investigation No.: 11-05-32N
Respondent: Frank Montefusco
d/b/a JAMN Accounting
Hometown: Houston
Act Violation: 901.453

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

Respondent used the term “accounting” in the name of his business and offered, through online marketing materials, to provide “accounting services” without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that he is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

4. Investigation No.: 11-12-30N
Respondent: Helen J. Tucker d/b/a Integrity Tax Services
Hometown: Irving
Act Violation: 901.453

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

Respondent offered, through online marketing materials, to provide “accounting services” without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

5. Investigation No.: 12-03-01N
Respondents: Obie Mbakwe and MPA Tax & Accounting Services, Inc.
Hometown: Dallas
Act Violation: 901.453

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

Respondent used the term “accounting” in the name of his business without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that he is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

6. Investigation No.: 12-04-46N
Respondent: Michelle Garcia
Hometown: Houston
Act Violation: 901.453

Respondent was using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent had not held individual or firm licenses issued by the Board during all relevant times.

Respondent used the term “accounting” in the name of his business and offered, through online marketing materials, to provide “accounting services” without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Staff initiated an investigation of this matter based on evidence that Respondent repeatedly failed to respond to the Board’s attempts to gain her compliance. It was therefore necessary for the Board to immediately issue a Cease and Desist Order against Respondent.
Staff initiated an investigation of this matter based on evidence that Respondent was using terms reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondent had not held individual or firm licenses issued by the Board during all relevant times.

Respondent used the term “accounting” in the name of her business and, through marketing materials, offered to provide “accounting services” without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

D. PROPOSED DEFAULT JUDGMENT BOARD ORDER

- Investigation Nos.: 12-03-10L
  12-03-11L
- Respondents: Jeannette A. Carlson-Wahle and Jeannette Carlson-Wahle (Firm)
- Hometown: Plano
- Certificate No.: 083545
- Firm License No.: T09068
- SOAH Docket No.: 457-13-2637
- Rule Violations: 501.90(17)
  501.93
- Act Violations: 901.502(6)
  901.502(11)

On May 19, 2011, the Board issued an order that ratified a Proposal for Decision in which the Administrative Law Judge found that Jeannette A. Carlson-Wahle practiced accounting through an unlicensed firm that offered to perform attest services and that she failed to respond to Board communications. This resulted in a Board Order that required Carlson-Wahle to pay the Board $2,500 in administrative penalties and $451.32 in administrative costs. Carlson-Wahle failed to make any payments and failed to respond to Board communications.

The Board filed a Notice of Hearing and Complaint with the State Office of Administrative Hearings, and when Respondent failed to respond to the complaint or appear at the scheduled hearing, the Administrative Law Judge granted the Board’s Motion for Default Judgment pursuant to Board Rule 519.42(d), resulting in the Board’s revocation of Respondent’s certificate.

For the latest news from TSBPA, use links on our homepage:
www.tsbpa.state.tx.us

Follow us on Twitter.
Like us on Facebook.

Q:
I am a CPA facing a possible conflict of interest in my work. What should I do to protect my clients and myself?

A:
For the answer to this and other FAQs on a variety of enforcement matters, see:

www.tsbpa.state.tx.us/enforcement/faq.html
A. AGREED CONSENT ORDERS

1. Investigation Nos.: 12-07-06L 12-07-07L
Respondents: Douglas J. Hopkins and Douglas J. Hopkins (Firm)
Hometown: Dallas
Certificate No.: 011072
Firm License No.: S07224
Rule Violation: 501.74
Act Violation: 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of $500 and administrative costs of $76.14 within 30 days of the date the Board Order. Respondents failed to make sure that their tax preparation software successfully transmitted tax returns they prepared for a client.

2. Investigation No.: 13-01-16L
Respondent: David A. Worley
Hometown: Dallas
Certificate No.: 049635
Rule Violations: 501.62 501.63 501.81
Act Violations: 901.502(6) 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent was reprimanded and ordered to pay $500 in administrative penalties and $211.15 in administrative costs within 30 days of the date of the Board Order. Respondent must also attend 8 hours of live continuing professional education (CPE) regarding compilations and provide evidence of attendance to the Board’s probation monitor within 30 days of the date of the Board Order. This attendance requirement is in addition to his normal CPE reporting and attendance requirement.

Finally, the next ethics course that Respondent attends to satisfy the ethics CPE reporting and attendance requirement imposed by Board Rule 523.130 must be a live ethics course. Respondent transmitted financial statements to clients or third parties without a firm license and without complying with the Standards of Accounting and Review Services.

3. Investigation Nos.: 12-07-01L 12-07-02L
Hometown: The Woodlands
Certificate No.: 034658
Firm License No.: C03839
Rule Violations: 501.62 501.90(2) 527.4
Act Violations: 901.502(2) 901.502(6) 901.502(12)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent’s certificate and firm license were revoked. In addition, Respondents must pay an administrative cost of $111.07 within 30 days of the date of the Board Order.

Respondent issued compilations dated July 8, 2008, and July 10, 2008, that did not include the reference, "See Accountant’s Compilation report," on each page, as required under the Standards for Accounting and Review Services promulgated by the American Institute of Certified Public Accountants, and also issued compilations dated July 8, 2008, and July 10, 2008, when Respondent firm was not enrolled in and did not participate in a peer review program. The Respondent has entered a plea of two counts of willfully aiding and assisting in the preparation and presentation of U.S. Individual Income Tax Returns that were false or fraudulent.

4. Investigation No.: 13-02-01L
Respondent: Christina M. Edgar
Hometown: Ponder
Certificate No.: 079602

Respondent entered into an Agreed Consent Order with the Board whereby Respondent’s license was suspended until such time as a criminal conviction now on appeal becomes final. If the conviction is reversed or set aside, then Respondent’s license will be reinstated. If the conviction is modified so that the underlying offense is not a felony, then the license will be reinstated, but the matter will return to the BEC for further review and possible disciplinary action. If the conviction becomes final, the Respondent’s certificate will automatically be revoked. In addition, Respondent will be required to pay $201.71 in administrative costs to the Board within 30 days of the date she has knowledge of the final conviction.

Respondent was convicted of felony theft on January 29, 2013. Respondent is appealing the conviction.

The Board may suspend a certificate holder’s license when a conviction is not final, under the conditions described above, in accordance with Section 901.505 of the Act.

5. Investigation Nos.: 12-11-02L 12-11-03L
Respondents: George R. Claypool and George Robert Claypool (Firm)
Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded and ordered to pay administrative costs of $126.30 within 30 days of the date of this Board order.

Despite the fact that a client provided Respondents with retirement income information in order for Respondents to prepare the client’s tax returns in previous years, Respondents failed to inquire about the absence of that information when the client did not provide it to Respondents for the client’s 2010 return. As a result of the failure to include that information in the 2010 return, the client had to make an additional payment to the Internal Revenue Service.

6. Investigation Nos.: 13-02-18L 13-02-19L
Respondents: James H. Collerd and Jim Collerd, CPA (Firm)
Hometown: Midland
Certificate No.: 028808
Firm License No.: T07335
Rule Violation: 501.76
Act Violation: 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded and ordered to pay $500 in administrative penalties and $99.92 in administrative costs within 30 days of the date of the Board order.

Respondents did not timely return documents provided to them by a client.

B. AGREED CEASE AND DESIST ORDERS

1. Investigation No.: 13-02-35N
Respondents: Bryan Uecker and AuditCo, LLC
Hometown: Austin
Act Violation: 901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents provided an attest service, an audit, although Respondents do not hold individual or firm licenses in Texas.

2. Investigation No.: 13-04-06N
Respondents: William Aiyeojenku and Guaranty Tax & Insurance Agency, LLC
Hometown: Dallas
Act Violations: 901.451 901.453

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents used the terms “CPA,” “accountant” and “accounting” although Respondents do not hold individual or firm licenses in Texas.

3. Investigation No.: 13-04-64N
Respondent: Darrell Kovar d/b/a Kovar Accounts
Hometown: Damon
Act Violations: 901.453 901.456

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent offered to provide “accounting” services and performed an attest service, a review, although Respondent does not hold individual or firm licenses in Texas.

4. Investigation No.: 13-05-02N
Respondents: Keli Wager and 1st United Tax Service Inc.
Hometown: Montgomery
Act Violation: 901.456

Respondents entered into an Agreed Cease and Desist Order with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms.

Respondents provided an attest service, a review, although Respondents do not hold individual or firm licenses in Texas.

5. Investigation No.: 13-05-10N
Respondent: Stafford Fabian Lucky
Hometown: Houston
Act Violations: 901.453 901.456
Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent offered to provide “accounting” and attest services although Respondent does not hold individual or firm licenses in Texas.

C. CEASE AND DESIST ORDERS

1. Investigation No.: 09-06-09N
   Respondent: Connie Brown
   Hometown: Dallas
   Act Violation: 901.453

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

Respondent offered “accounting” services in online marketing materials although not licensed. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

2. Investigation No.: 11-05-03N
   Respondent: Stephanie Black d/b/a Best of the Best Accounting
   Hometown: Houston
   Act Violation: 901.453

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

Respondent offered “accounting” services in online marketing materials without licensure. This action constitutes a violation of Section 901.453 of the Act. Respondent offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that she is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

3. Investigation No.: 12-01-16N
   Respondent: Syreeta McNeese d/b/a McNeese Accounting Services
   Hometown: Houston
   Act Violation: 901.453

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

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

4. Investigation No.: 12-02-32N
   Respondent: Anita Garcia d/b/a Anita Garcia & Associates
   Hometown: Pearland
   Act Violation: 901.453

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

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

5. Investigation No.: 12-04-10N
   Respondents: Kendra Burnett and Platinum Tax Accounting, LLC

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

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

Respondent entered into an Agreed Cease and Desist Order with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms.

Respondent offered to provide “accounting” and attest services although Respondent does not hold individual or firm licenses in Texas.
Staff initiated an investigation of this matter based on evidence that Respondents were using terms and providing services reserved by the Act for individuals and entities holding licenses issued by the Board. Staff determined that Respondents had not held individual or firm licenses issued by the Board during all relevant times.

Respondents offered “accounting” services in online marketing materials although they are not licensed by the Board. This action constitutes a violation of Section 901.453 of the Act. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that they are licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

6. Investigation No.: 12-08-37N
Respondents: Jawad J. Farooq and Zenith Integrated, Inc.
Hometown: Houston
Act Violation: 901.453

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

Respondents offered “accounting” services in online marketing materials although not licensed. This action constitutes a violation of Section 901.453 of the Act. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that they are licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

7. Investigation No.: 12-09-08N
Respondents: Raymond Reynolds and RARE Solutions, Incorporated
Hometown: The Woodlands
Act Violation: 901.453

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

Respondents offered “accounting” services in online marketing materials although not licensed. This action constitutes a violation of Section 901.453 of the Act. Respondents offered services to the public that involve the use of accounting, attest or auditing skills, including tax services. Offering these services while representing to potential clients that they are licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

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

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 www.tscpa.org (under the Resource Center tab) or contact Jerry Cross, CPA, Director of Peer Review (jcross@tscpa.net or 972/687-8617).
ENFORCEMENT ACTIONS

CPE ACTIONS

The certificate of each Respondent listed below was not in compliance with the Board’s CPE requirements as of the date of the Board meeting. Each Respondent was suspended for the earlier of a period of three years, or until the Respondent complies with the licensing requirements of the Act. Additionally, a $100 penalty was imposed for each year the Respondent continued to be in non-compliance with the Board’s CPE requirements. The Respondents were found to have violated Section 501.94 (Mandatory CPE) and 523.111 (Mandatory CPE Reporting) of the Board’s Rules, as well as Section 901.411 (CPE) of the Act.

<table>
<thead>
<tr>
<th>Respondent / Location</th>
<th>Board Date</th>
<th>Respondent / Location</th>
<th>Board Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Melissa Jane Andrews, Coppell, TX</td>
<td>07/18/2013</td>
<td>Cecilia Sulak McAfee, Arlington, TX</td>
<td>07/18/2013</td>
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<tr>
<td>Matthew Blaine Bartholomew, The Woodlands, TX</td>
<td>07/18/2013</td>
<td>David John McDonald, Austin, TX</td>
<td>05/23/2013</td>
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<tr>
<td>David Keith Berry, Keller, TX</td>
<td>07/18/2013</td>
<td>Gerard Michael McEvoy, Carrollton, TX</td>
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<tr>
<td>Francis Louise Boddie-Floris, Cypress, TX</td>
<td>05/23/2013</td>
<td>Stanley Alan McLeod, Cypress, TX</td>
<td>07/18/2013</td>
</tr>
<tr>
<td>Maria-Cecilia Leilani Bombasi, Sugar Land, TX</td>
<td>07/18/2013</td>
<td>Pamela Rae Miller, Austin, TX</td>
<td>05/23/2013</td>
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<tr>
<td>Michelle Marie Brosey, Dallas, TX</td>
<td>07/18/2013</td>
<td>Courtney Leigh Moser, Germantown, TN</td>
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<tr>
<td>Gregory Linn Brown, Houston, TX</td>
<td>05/23/2013</td>
<td>Pamela J. Newell, Richardson, TX</td>
<td>07/18/2013</td>
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<td>Stanley Alan Bugh, Tulsa, OK</td>
<td>05/23/2013</td>
<td>John Marcelo Nix, Dallas, TX</td>
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<tr>
<td>Marni London Case, Austin, TX</td>
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<td>Leonard Wayne Oberhoff, Pearland, TX</td>
<td>07/18/2013</td>
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<tr>
<td>Kate Jett Cassidy, Arlington, TX</td>
<td>05/23/2013</td>
<td>Jill Bevins Oliver, Houston, TX</td>
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<tr>
<td>Patricia Dawe, Austin, TX</td>
<td>05/23/2013</td>
<td>Mary Susan Olsen, Cedar Park, TX</td>
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<tr>
<td>Carlos Ervey De Leon, El Paso, TX</td>
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<td>Ipeoma Cecilia Onwuka, Houston, TX</td>
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<td>April Bland Downing, Austin, TX</td>
<td>05/23/2013</td>
<td>Stephen Vincent Pierce, Plano, TX</td>
<td>07/18/2013</td>
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<td>Astonda Holmes Draper, Fort Worth, TX</td>
<td>07/18/2013</td>
<td>Pamela Renee Herrington Riley, Lubbock, TX</td>
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<tr>
<td>Bert Tarrant Dunken, Jr., Sugar Land, TX</td>
<td>05/23/2013</td>
<td>Mary R. Rodgers, Dallas, TX</td>
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<td>James R. Emmons, Southlake, TX</td>
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<td>Gary Lynn Rogers, Houston, TX</td>
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<td>James Maquestia Fulbright, Desoto, TX</td>
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<td>Robert Karl Scharfenberg, Trophy Club, TX</td>
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<td>Raymundo Garcia, Stafford, TX</td>
<td>05/23/2013</td>
<td>Rebecca Elaine Shoemaker-Cantu, Lantana, TX</td>
<td>07/18/2013</td>
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<tr>
<td>BettI Ellen Garland Gardner, Temple, TX</td>
<td>07/18/2013</td>
<td>Kathleen A. Size, St. Michaels, MD</td>
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<td>Joseph Charles Grams, Dallas, TX</td>
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<td>Ansel Harris Smith, Jr., Dallas, TX</td>
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<td>Lesley Bachleitner Hazleton, Houston, TX</td>
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<td>Thurman Craig Sneed, Euless, TX</td>
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<td>Kathleen Ellis Hedrick, Dallas, TX</td>
<td>05/23/2013</td>
<td>Jayne T. Sontiduro, Lubbock, TX</td>
<td>05/23/2013</td>
</tr>
<tr>
<td>Ann Marie Hipolito, San Antonio, TX</td>
<td>05/23/2013</td>
<td>Bradley Alan Stogner, Austin, TX</td>
<td>07/18/2013</td>
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<tr>
<td>Brett Alan Husman, Frisco, TX</td>
<td>07/18/2013</td>
<td>Nicholas Booth Vita, Lucas, TX</td>
<td>05/23/2013</td>
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<tr>
<td>Deborah Kay Hunter, Austin, TX</td>
<td>05/23/2013</td>
<td>Brenda Sue Lindstrom VonCannon, Houston, TX</td>
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<td>David Behr Kirschner, Plano, TX</td>
<td>07/18/2013</td>
<td>Richard Keith Walker, McAllen, TX</td>
<td>07/18/2013</td>
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<tr>
<td>Bruce Edward Koenig, Southlake, TX</td>
<td>07/18/2013</td>
<td>Cindy Lyn Wingo, Dallas, TX</td>
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<tr>
<td>Billyboys Zenyika Marandure, Dallas, TX</td>
<td>05/23/2013</td>
<td>Melinda Ann Wolf, Buda, TX</td>
<td>07/18/2013</td>
</tr>
</tbody>
</table>

THREE-YEAR DELINQUENT ACTIONS

The Respondents listed below violated Section 901.502(4) (Grounds for Disciplinary Action) 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 penalties and by otherwise coming into compliance with the Act.

<table>
<thead>
<tr>
<th>Respondent / Location</th>
<th>Board Date</th>
<th>Respondent / Location</th>
<th>Board Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karuna Abedin, El Paso, TX</td>
<td>7/18/2013</td>
<td>Sonya Bucklen Coulson, San Antonio, TX</td>
<td>7/18/2013</td>
</tr>
<tr>
<td>Ronald Yates Benigo, Los Angeles, CA</td>
<td>7/18/2013</td>
<td>Tamara Lea Crawford, Houston, TX</td>
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<tr>
<td>William Alan Berry, San Antonio, TX</td>
<td>7/18/2013</td>
<td>James Cecil Doss, Austin, TX</td>
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<tr>
<td>Anthony D. Box, Arlington, VA</td>
<td>7/18/2013</td>
<td>Van Billy Durboraw, Houston, TX</td>
<td>5/23/2013</td>
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<td>Lee Roy Bryant, Jr., Granbury, TX</td>
<td>5/23/2013</td>
<td>Rebecca Lee Ethridge, New York, NY</td>
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<td>Lucile Vern Burton, Charlotteville, VA</td>
<td>5/23/2013</td>
<td>Linda Kay Fletcher, Dallas, TX</td>
<td>5/23/2013</td>
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<tr>
<td>Bruce Alan Cobb, The Woodlands, TX</td>
<td>7/18/2013</td>
<td>Julia Ghozali, Houston, TX</td>
<td>7/18/2013</td>
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### Enforcement Actions

<table>
<thead>
<tr>
<th>Respondent / Location</th>
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<th>Respondent / Location</th>
<th>Board Date</th>
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<tbody>
<tr>
<td>Perry Scott Graham, Haifa, Israel</td>
<td>7/18/2013</td>
<td>Donald Wilson Tallman, Houston, TX</td>
<td>5/23/2013</td>
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<tr>
<td>Keith A. Green, Fair Oaks Ranch, TX</td>
<td>7/18/2013</td>
<td>Carolyn Sue Kirkham Thompson, Auburn, AL</td>
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<td>Leroy Joseph Haby, Jr., Somerville, TX</td>
<td>7/18/2013</td>
<td>Jason Kai Tung, Houston, TX</td>
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<td>Roberson Morris Hill, Midland, TX</td>
<td>5/23/2013</td>
<td>Paul Michael Vega, Houston, TX</td>
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<tr>
<td>William Loyd Hunter, Sunrise, FL</td>
<td>7/18/2013</td>
<td>Ronald Lee Villarreal, Los Angeles, CA</td>
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<td>Raymond Timothy Inyang, Jacksonville, FL</td>
<td>7/18/2013</td>
<td>Barbara Ann VonBehren, Frisco, TX</td>
<td>5/23/2013</td>
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<td>Janie Elizabeth Kyle James, Plano, TX</td>
<td>7/18/2013</td>
<td>Jonathan Victor Weil, Bloomington, IN</td>
<td>5/23/2013</td>
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<td>Stephanie Kalozdi, Kansas City, MO</td>
<td>5/23/2013</td>
<td>Kurt Kent Wickham, San Diego, CA</td>
<td>7/18/2013</td>
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<tr>
<td>James Murray Klein, Louisville, TX</td>
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<td>Nathan Eldon Williams, Plano, TX</td>
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<td>Bryan Brightman Kornegay, Sr., Dallas, TX</td>
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<td>Ronald Joe Wilson, Arlington, TX</td>
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<td>Carolyn Sue Kuhn, Dallas, TX</td>
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<td>Yang Yao, Honolulu, HI</td>
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<td>Gary John Labinski, Richmond, TX</td>
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<td>Martin Joseph Landon, San Antonio, TX</td>
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<td>Christine Mae Lee, Arlington, VA</td>
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<td>William Herman Loescher, Jr., Jenkintown, PA</td>
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<td>Walter Randall Louis, Charlotte, NC</td>
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<td>Vali Ann Hall McKeown, Missouri City, TX</td>
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<td>Catherine A. Meilchen, Houston, TX</td>
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<td>Tu Thanh Nguyen, New Orleans, LA</td>
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<td>Russell John Nyman, Houston, TX</td>
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<td>Pamela Elizabeth Powell, Houston, TX</td>
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<td>John Fitzgerald Quinn, Houston, TX</td>
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<td>Kalyana Ramaswami, Orlando, FL</td>
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<td>Thomas Alvin Reed, Sandy, UT</td>
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<td>Monte Blankenship Renfro, Vancouver, WA</td>
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<td>Jan Wayne Rogers, Beaumont, TX</td>
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<td>Janet Ruth Rogers, Austin, TX</td>
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<td>Jaime S. Serrano, Sugar Land, TX</td>
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<td>Dean S. Skupen, Chatsworth, CA</td>
<td>7/18/2013</td>
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<tr>
<td>Rex Howard Smothermon, Dallas, TX</td>
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<tr>
<td>John Stunson, Fort Lauderdale, FL</td>
<td>7/18/2013</td>
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</tbody>
</table>

### Failure to Complete License Renewal

The Respondents failed to complete their license renewal notices in accordance with Section 515.3 of the Board’s Rules. Following a public hearing, an Administrative Law Judge (ALJ) of the State Office of Administrative Hearings recommended that the certificate of each Respondent not in compliance be revoked without prejudice until such time as the Respondent complies with the requirements of the Rules and the Act. The ALJ found that the Respondents violated Section 901.502(12) (Regarding Violations of Board Rules) of the Act. The Respondents, although properly notified, failed to appear in person or by authorized representative. No Board Committee considered this matter.

<table>
<thead>
<tr>
<th>Respondent / Location</th>
<th>Board Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard Arthur Baum, Houston, TX</td>
<td>7/18/2013</td>
</tr>
</tbody>
</table>

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**We Need to Know Your Every Move!!**

Really, We Do.

---

Board rules require licensees to inform the Board within 30 days of a change of address. So, if you go, let us know.

- Online under “Online Services” at www.tsbpa.state.tx.us
- Email: licensing@tsbpa.state.tx.us
- Phone: 512-305-7853
- Mail: TSBPA
  333 Guadalupe Twr 3 Ste 900
  Austin, TX 78701
Attention: CPAs, Exam Candidates, and Accounting Students

If you are dealing with alcohol or drug dependency problems or mental health issues, you can get help from the ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK. ACAN volunteers are CPAs who have had first-hand experience with these same issues and who understand what you are dealing with. Don’t hesitate to get the help you need. All communications are confidential.

For help, call 1-866-766-2226

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.

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.

Administered by the TSCPA and Funded in Part by the Board