



# TEXAS STATE BOARD REPORT

Vol. 125 | November 2015

## NEWS & UPDATES

### KEEP YOUR LICENSE ACTIVE — IT MAKES GOOD SENSE

The phones at the Texas State Board of Public Accountancy (TSBPA) offices have been ringing nonstop since the beginning of September. Yes, that fee charge of only \$66 on your statements is correct for renewal periods after September 1, 2015! After almost 25 years of paying an additional fee of \$200, seeing a lower amount has given many Texas certified public accountants (CPAs) a cause for concern that they were not being charged the correct amount for their upcoming licensing period.

On September 1, 2015, the passage of House Bill 7 (HB 7) by the 84th Texas Legislature eliminated the annual \$200 fee for accountants and other licensed professionals in Texas. The Board approved fee changes in response to the passage of HB 7, which is why you may notice a significant decrease in fees. However, keep in mind that any renewal fee charges accrued prior to September 1, 2015 will continue to include the \$200 professional fee.

The TSBPA sets renewal fees each year to cover the costs of enforcing the *Public Accountancy Act (Section 901.154)*. While there is some latitude for the Board in determining the basic renewal fees that are due, there is very little flexibility when a licensee fails to pay their fees by the due date (the last day of your birth month). Late fees are not discretionary by the Board. The *Act* spells out in detail the amounts and timeline for delinquent payments (*Section 901.405*).

In the first 90 days of delinquency, a licensee will pay 1.5 times the normal renewal fee, or \$99. Between 91 days and one year, a delinquent CPA will pay two times the normal renewal fee, or \$132. Looking ahead another year, and if the fees do not change to cover operating charges of the agency, you would be required to pay three times the normally required fee to make your license current, or \$198. These costs are cumulative for each year of delinquency and can add up over time. While these additional charges appear modest, your license is not in good standing during the period you owe delinquent fees and you are prohibited from practicing as a CPA in Texas. It is a minimal financial charge to keep your license current and in good standing.

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## CALENDAR

**Swearing-In Ceremony**  
Saturday, Dec. 5, 2015  
10:00 a.m.  
Palmer Events Center  
Austin, TX

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

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS  
SUCCESSFULLY COMPLETING REVIEW (as of October 26, 2015)

Sponsor #	Sponsor Name	Date of Next Review	Status
005604	ACIG Insurance Company	07/01/2017 - 06/30/2018	A
009843	BG North America, LLC	07/01/2017 - 06/30/2018	A
000909	Briggs & Veselka Co.	07/01/2017 - 06/30/2018	A
009923	CMRosen, LLC	08/01/2017 - 07/31/2018	A
004535	Dell, Inc.	06/01/2017 - 05/31/2018	A
009617	Federated Investors Management Company	07/01/2017 - 06/30/2018	A
009905	Geokinetics Inc.	06/01/2017 - 05/31/2018	A
009609	Greystone Communities, Inc.	06/01/2017 - 05/31/2018	A
003072	Hess Corporation	08/01/2017 - 07/31/2018	A
006546	Human Dynamics	07/01/2017 - 06/30/2018	A
002912	I.L. "Lonnie" Morris, CPA & Company	06/01/2017 - 05/31/2018	A
010085	Jack Broyles and Associates	06/01/2017 - 05/31/2018	A
009616	Jill Hickman Companies	07/01/2017 - 06/30/2018	A
009622	Karlins Ramey & Tompkins LLC	08/01/2017 - 07/31/2018	A
009743	Linn Operating, Inc.	08/01/2017 - 07/31/2018	A
009834	Martin Resource Management Corporation	06/01/2017 - 05/31/2018	A
005614	NAPM-Rio Grande Valley	06/01/2017 - 05/31/2018	A
009912	Northwest Texas Hospital Association	05/01/2017 - 04/30/2018	A
004504	Norton Rose Fulbright US LLP	06/01/2017 - 05/31/2018	A
001610	PepsiCo's Finance College	06/01/2017 - 05/31/2018	A
006120	Schuler & Schuler	07/01/2017 - 06/30/2018	A
010019	Seay and Traphagan, PLLC	08/01/2017 - 07/31/2018	E
000885	Spectra Energy	07/01/2017 - 06/30/2018	A
003553	Sysco Corporation	07/01/2017 - 06/30/2018	A
009746	The MB Group, LLC	08/01/2017 - 07/31/2018	A
001682	Tyler Junior College	07/01/2017 - 06/30/2018	A
010100	Vistage - Dallas	07/01/2017 - 06/30/2018	A
009927	Wagner, Eubank & Nichols, LLP	08/01/2017 - 07/31/2018	A
009594	Wednesday Tax Forum	04/01/2017 - 03/31/2018	E
006575	Weingarten Realty Investors	08/01/2017 - 07/31/2018	A

Registration Status: A = Currently active E = Currently expired

TEXAS STATE BOARD OF  
PUBLIC ACCOUNTANCY

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Austin, TX 78701-3900

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## Why You Should Keep Your Individual License Active

At some point in your life, you may consider letting your Texas CPA license lapse for a number of reasons. Maybe your job doesn't require it, or you are no longer working in public accounting. Perhaps you're moving out of state. However, you never know when your life situation may change again and you could quickly find yourself needing your license back. In fact, most states won't license you (through reciprocity) unless your original Texas license is still in good standing. And some employers may not hire you unless your license is active. If you do any type of accounting work in Texas for a fee, even if it's just part-time work, you also need to be licensed as a firm. Reactivating a delinquent or surrendered license requires you to be current with your continuing professional education requirements and pay the appropriate fees.

Also, keep in mind that if you are currently in a delinquent status that started prior to September 1, 2015, or are revoked, or have previously surrendered your license, your fees to bring your license back to good standing will include the \$200 professional fee as well as the associated late fees that are defined in the *Act*. In very rare circumstances and with exceptional cause, Board *Rule 515.5 (h)* allows the executive director to decide on an individual basis whether the renewal fees, including late fees, must be paid for the license years of suspension, or revocation, and whether any fee exemption is applicable.

There is always a demand for CPAs, so even if you are considering a different career path you may want to keep your license active for job security. Also, holding the CPA designation is a prestigious honor that will make you stand out from non-licensed individuals and can boost your career. The *Act* prohibits the use of the CPA designation unless you are licensed, and it's very easy for people to look up your license standing on the Board's website.

## Continuing Professional Education

Completing the continuing professional education (CPE) requirements is a critical piece of the renewal process. You can report your CPE online anytime throughout the year. It is a good habit to record your CPE as you take it, so that you have a clear understanding of the hours that are due. Don't wait until the last minute!

## CPE Exemptions

Once you become a CPA in Texas, the requirement to attain 120 hours in the prior three-year period and a four-hour ethics course every other year assures the public that you are well-versed in the latest accounting matters. The Board certainly understands that life sometimes gets in the way of your professional work. In many situations, you can maintain your CPA standing with the Board by paying the fees described above and claiming one of the many continuing professional education exemptions that are available. The key component to claim an exemption from the CPE requirements is your association with accounting work. The *Act* generally defines this in *Section 901.411(d)* and exemptions from CPE are more specifically defined by Board *Rule 523.113*.

The Board may consider granting an exemption from the CPE requirement on a case-by-case basis for the following reasons (*continued on next page*):

### 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.state.tx.us](http://www.tsbpa.state.tx.us)
- **Email:** [licensing@tsbpa.state.tx.us](mailto:licensing@tsbpa.state.tx.us)
- **Phone:** 512-305-7853
- **Mail:** TSBPA  
333 Guadalupe  
Tower 3, Suite 900  
Austin, TX 78701-3900

- 1.) You are unemployed during the reporting period
- 2.) You are employed in an area that has no association with accounting work (detailed below)
- 3.) You live in another state or country and do not serve Texas clients
- 4.) You have a medical condition
- 5.) You are on active military duty; or
- 6.) Other extenuating circumstances that prevented you from achieving the required CPE hours

Remember, if you are retired or are claiming a disability status you are not required to complete CPE, nor do you need to complete any additional forms making such a request. Simply make the retired/disabled selection when you renew your license and pay the \$15 fee.

### **No Association with Accounting Work**

No association with accounting work is a confusing concept in the context of a CPA who is practicing in industry or government. *Rule 523.113 (B)(i)* is shown below to define this concept further. Keep in mind that the Board will always make this determination in favor of protecting the public based on the following:

- (i) For purposes of this section, the term “association with accounting work” shall include the following:
  - (I) working, providing oversight of accounting, or supervising work performed in the areas of financial accounting and reporting; tax compliance, planning or advice; management advisory services; accounting information systems; treasury, finance, or audit; or
  - (II) representing to the public, including an employer, that the licensee is a CPA or public accountant in connection with the sale of any services or products involving professional accounting services, including such designation on a business card, letterhead, proxy statement, promotional brochure, advertisement, or office; or
  - (III) offering testimony in a court of law purporting to have expertise in accounting and reporting, auditing, tax, or management services; or
  - (IV) for purposes of making a determination as to whether the licensee fits one of the categories listed in this subclause and subclauses (I) - (III) of this clause, the questions shall be resolved in favor of including the work as professional accounting services.

“I am a CPA.” This statement carries with it a great sense of pride, honor, and responsibility. The public has the highest expectation for integrity and unquestioned professional conduct from the CPA community. Help to keep your end of the bargain by renewing your license on time and completing your required CPE.

## FIFTH-YEAR ACCOUNTING STUDENT SCHOLARSHIP PROGRAM

The Act provides for the establishment and maintenance of a scholarship program for fifth-year accounting students. The program is funded by Texas CPAs who contribute a legislatively mandated \$10 fee to the scholarship program through their annual license renewal. The fifth-year scholarship program was established in 1991 to aid disadvantaged students needing assistance in financing a fifth year of college often necessary to meet the educational requirements to take the CPA Exam. Funds are allocated to participating Texas colleges and universities, whose financial aid offices make the decisions on providing scholarships to individual students.

The TSBPA recently received the following thank you letter from one of the program's scholarship recipients, and would like to share it with you so that you can witness the positive impact of the program. The Board received permission from the scholarship recipient to publish their letter, but their name has been removed for privacy.

July 22, 2015

Texas State Board of Public Accountancy  
333 Guadalupe Tower 3 Suite 900  
Austin, Texas 78701-3900

RECEIVED  
2015 AUG 13 AM 10:10  
TEXAS STATE BOARD  
PUBLIC ACCOUNTANCY

Dear Donors,

I am sincerely honored to have been selected as the recipient of the Fifth-Year Accounting Student Scholarship Program. Thank you for your generous support which has helped me fulfill a lifelong dream of becoming a CPA.

Briefly, I would like to share some information about myself, with the hope that it may convey why this scholarship is so meaningful. I was born in Puerto Vallarta, Mexico. I moved to this beautiful country (Pasadena California) when I was six years old. My mother was a housekeeper. She worked very hard to provide for all of us (six kids). I always envisioned myself going to college. However, I became a mom at the age of 18 years old. My whole life took an unexpected turn. College was put on hold, I had to get a job and start providing for my son Christopher. There were many times I worked two jobs just to cover our immediate needs. However, college was always on my mind. I have always dreamed about becoming a Certified Public Accountant.

Throughout my career, I have always worked in accounting. Working two jobs (from 6:00 AM to 12:00 midnight), and dealing with the high cost of living in California, made me feel I would never attend college. I was getting further and further from my dream of a college degree.

In the summer of 2001, I moved to Tomball and became determined to finish my college degree. In the spring of 2002, at age 35 years old, I started my first college semester attending Lone Star College. After attending Lone Star College for two years, I transferred to the University of Houston-Downtown and in fall of 2006, I graduated with a BBA - with a Major in Accounting.

The inevitable things of life temporarily diverted me, and I was not able to complete the classes necessary to be eligible to sit for the CPA exam.

However this past year, thanks to your amazing scholarship, I returned back to school. I was very surprised to receive your prestigious scholarship; The Fifth-Year Accounting Student Scholarship. I have never received a scholarship in my life. Receiving this scholarship was one of the best days of my life!

This past spring 2015 I completed my last class required by the Texas State Board of Public Accountancy for eligibility to sit for the CPA exam. I am very grateful for the Fifth-Year Accounting Student Scholarship. Your incredible scholarship has provided me the financial support I needed it to complete all the accounting classes. I have registered to take the first part of the CPA exam this August.

Dear Donors, I am very grateful to you for this incredible opportunity. I hope I have conveyed the impact this scholarship has had in my life.

Thank you to generous organizations such as yours, this goal of becoming a CPA is within my reach.

Thank you again for your thoughtful and generous gift.

## ENFORCEMENT ACTIONS

### Ratified at the September 17, 2015 Board Meeting

#### A. AGREED CONSENT ORDERS

##### BEHAVIORAL ENFORCEMENT COMMITTEE

#### 1. Investigation No.: 15-03-17L

**Respondent:** Teresa Ann Byrd

**Hometown:** Wills Point, TX

**Certificate No.:** 058120

**Firm License No.:** C05868

**Rule Violations:** 501.74(b), 501.76, 501.90(12)

**Act Violation:** 901.502(6)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded.

In addition, Respondent must pay an administrative penalty of \$500 and \$75.04 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to respond to a client's inquiry, failed to return a client's original records and failed to complete an engagement despite accepting a retainer fee.

#### 2. Investigation No.: 14-12-08L

**Respondent:** Alison Ann Eddy-Wilkins

**Hometown:** Katy, TX

**Certificate No.:** 085578

**Firm License No.:** R01137

**Rule Violations:** 501.90(12), 501.93

**Act Violations:** 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$5,000 and \$2,500 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to complete an engagement and failed to respond to Board communications.

#### 3. Investigation Nos.: 14-08-05L & 14-08-06L

**Respondents:** Linda Fischer Ramsay & Linda F. Ramsay, CPA (Firm)

**Hometown:** Rockwall, TX

**Certificate No.:** 089151

**Firm License No.:** R00456

**Rule Violation:** 527.4

**Act Violation:** 901.502(12)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondent must pay \$211.84 in administrative costs within 30 days of the date of the Board Order.

Respondent performed audits when Respondent Firm was not enrolled in Peer Review and failed to enroll in Peer Review within the required time period.

#### 4. Investigation No.: 14-06-04L

**Respondent:** Jack William Savage

**Hometown:** Dallas, TX

**Certificate No.:** 023465

**Rule Violation:** 501.74(b)

**Act Violation:** 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent shall complete and submit proof of completion of eight hours of continuing professional education (CPE) in the area of franchise tax in addition to Respondent's annual CPE requirement. Finally, Respondent must pay \$1,558.31 in administrative costs within 30 days of the date of the Board Order.

Respondent relied upon client-provided information to prepare a franchise tax report without obtaining additional support.

#### 5. Investigation Nos.: 14-09-03L & 14-09-04L

**Respondents:** Sudhir P. Shah & Sudhir P. Shah (Firm)

**Hometown:** Richardson, TX

**Certificate No.:** 024407

**Firm License No.:** S01698

**Rule Violations:** 501.90(7), 501.81

**Act Violations:** 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded.

In addition, Respondent must pay an administrative penalty of \$500 and \$107.20 in administrative costs within 30 days of the date of the Board Order.

Respondent was placed under consent suspension from practice before the IRS on August 20, 2007 and did not notify the Board of his suspension.

#### 6. Investigation Nos.: 14-11-03L & 14-11-04L

**Respondents:** Elizabeth Ann Spinelli & Elizabeth Ann Spinelli (Firm)

**Hometown:** Plano, TX

**Certificate No.:** 052273

**Firm License No.:** S07724

**Rule Violations:** 501.74, 501.90(2)

**Act Violation:** 901.502(6)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondent must pay an administrative penalty of \$2,500 and \$225.14 in administrative costs within 30 days of the date of the Board Order.

Respondents knowingly used back-dated documentation to claim Fuel from Non-conventional Sources credits in preparing clients' tax returns and failed to use due professional care in the performance of professional services.

#### 7. Investigation Nos.: 15-03-19L & 15-03-20L

**Respondents:** James Joseph Towey & James J. Towey, P.C. (Firm)

**Hometown:** Houston, TX

**Certificate No.:** 060493

**Firm License No.:** C04781

**Rule Violation:** 501.74(d)

**Act Violation:** 901.502(6)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondent must pay an administrative penalty of \$1,000 and \$139.37 in administrative costs within 30 days of the date of the Board Order.

Respondent and Respondent Firm, after attempting to collect fees pertaining to litigation support, filed a 1099-C Tax Form with the IRS advising that the client had realized income due to the discharge of indebtedness.

#### 8. Investigation Nos.: 15-02-10L & 15-02-11L

**Respondents:** Christopher John Wade & Christopher J. Wade, CPA (Firm)

**Hometown:** Arlington, TX

**Certificate No.:** 054730

**Firm License No.:** T09551

**Rule Violations:** 501.90(12), 501.74

**Act Violation:** 901.502(6)

Respondents entered into an ACO with the Board whereby Respondent and Respondent Firm were reprimanded. In addition, Respondent must pay an administrative penalty of \$750 and \$75.04 in administrative costs within 30 days of the date of the Board Order.

Respondent and Respondent Firm failed to respond to a client's inquiry within a reasonable time without good cause and failed to exercise due professional care in the performance of professional services.

**9. Investigation No.: 15-05-08L**  
**Respondent: Stuart Bruce Zidell**  
**Hometown: Pasadena, TX**  
**Certificate No.: 016258**  
**Rule Violation: 501.90(4)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked in lieu of further disciplinary action.

Respondent pled guilty to bankruptcy fraud, a felony.

## TECHNICAL STANDARDS REVIEW COMMITTEE

**1. Investigation Nos.: 15-03-11L & 15-05-04L**  
**Respondents: Frank Abram Ward & Frank A. Ward, P.C. (Firm)**  
**Hometown: Austin, TX**  
**Certificate No.: 021825**  
**Firm License No.: C06423**  
**Rule Violations: 527.4, 527.5**  
**Act Violations: 901.502(6), 901.502(12)**

Respondents entered into an ACO with the Board whereby Respondents are subject to a scope limitation. Respondents shall not perform any attest service from the effective date of the Board Order until an application for removal of the limitation is found acceptable to the Technical Standards Review Committee and ratified by the Board. During the term of scope limitation, Respondents are required to submit Limitation on Scope Affidavits every six months.

Respondent Firm has received two successive deficient peer reviews and is no longer providing any attest work.

## B. CEASE AND DESIST ORDERS

**1. Investigation No.: 15-03-19N**  
**Respondent: Robert Lamson**  
**Hometown: Carrollton, TX**  
**Act Violation: 901.451**

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 has not held individual or firm licenses issued by the Board during all relevant times.

Respondent used the designation "CPA." This action constitutes a violation of *Act Section 901.451*. Respondent offered services to the public that involve the use of accounting, attest or auditing skills. Offering these services while representing to the public 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 Respondent's compliance. It was therefore necessary for the Board to immediately issue a cease and desist order (CDO) against Respondent.

**2. Investigation No.: 15-02-12N**  
**Respondent: Deena L. Berry dba, Deena's CPA Services**  
**Hometown: Gladewater, TX**  
**Act Violation: 901.451**

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 has not held individual or firm licenses issued by the Board during all relevant times.

Respondent used the designation "CPA." This action constitutes a violation of *Act Section 901.451*. Respondent offered services to the public that involve the use of accounting, attest or auditing skills. Offering these services while representing to the public 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 Respondent's compliance. It was therefore necessary for the Board to immediately issue a CDO against Respondent.

## C. AGREED CEASE AND DESIST ORDERS

**1. Investigation No.: 15-06-10N**  
**Respondents: Linda V. Ezernack, Shaun L. Ezernack, and LS Financial Services Inc.**  
**Hometown: Cypress, TX**  
**Act Violations: 901.451, 901.453, 901.456**

Respondents entered into an agreed cease and desist order (ACDO) with the Board whereby Respondents will cease and desist from providing attest services and using reserved terms until or unless Respondents comply with the registration and licensing provisions of the *Act*, and until or unless Respondents have obtained a license to practice accountancy in Texas.

Respondents used the titles "certified public accountants" and "accountant" and offered to provide attest services, specifically audits, reviews and compilations, although Respondents do not hold licenses in Texas. This action constitutes a violation of *Act Sections 901.451, 901.453 and 901.456*.

**2. Investigation No.: 15-07-08N**  
**Respondent: Joyce Arnold**  
**Hometown: Pearland, TX**  
**Act Violations: 901.453, 901.456**

Respondent entered into an ACDO with the Board whereby Respondent will cease and desist from providing attest services and using reserved terms until or unless Respondent complies with the registration and licensing provisions of the *Act*, and until or unless Respondent has obtained a license to practice accountancy in Texas.

Respondent used the title "accountant," offered "accounting services" and provided an attest service, specifically a review, although Respondent does not hold licenses in Texas. This action constitutes a violation of *Act Sections 901.453 and 901.456*.

## 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 continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of *Section 523.111* (mandatory CPE reporting) and *501.94* of the Board's *Rules*, as well as *Section 901.411* (CPE) of the *Act*.

<b>Respondent / Location</b>	<b>Board Date</b>
Richard Mew Ling Ching, Coppell, TX	9/17/2015
David Henry Fox, Houston, TX	9/17/2015
Helene E. Gagoud, Edina, MN	9/17/2015
Rebecca Ann Galvan, Dallas, TX	9/17/2015
Raymundo Garcia, Stafford, TX	9/17/2015
Corey Russel Gebert, Plano, TX	9/17/2015
Stephanie S. Holzhauser, Houston, TX	9/17/2015
Arlene Renee Huff, Rockwall, TX	9/17/2015
William Todd Huskinson, Houston, TX	9/17/2015
Michael Anyanwu Lawanson, Houston, TX	9/17/2015
Katrina D'Ann Martinez, Spring, TX	9/17/2015
Jaime R. Vernor, Missouri City, TX	9/17/2015
Donna Lynn Davis White, Houston, TX	9/17/2015

## Three-Year Delinquent Actions

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

<b>Respondent / Location</b>	<b>Board Date</b>
Susan Beth Admire, Houston, TX	9/17/2015
Richard Harvey Buchanan, Bangkok, Thailand	9/17/2015
Teresa Ann Foster Carter, Haltom City, TX	9/17/2015
Po-Kai Chen, Plano, TX	9/17/2015
Corey Don Cunningham, Tahoka, TX	9/17/2015
Lance Edward Dardis, Houston, TX	9/17/2015
John Phillip Dramberger, Houston, TX	9/17/2015
Dayna Michelle Dwyer, San Antonio, TX	9/17/2015
Ervin Lyle Eggleston, Sugar Land, TX	9/17/2015
Gerald Wesley Finch, Houston, TX	9/17/2015

<b>Respondent / Location</b>	<b>Board Date</b>
Kathleen Kelly Gaden, Bellaire, TX	9/17/2015
Britt Josephine Garner, Austin, TX	9/17/2015
James Linder Goble, Dallas, TX	9/17/2015
Alan Sean Hackett, Sumter, SC	9/17/2015
David Gary Hamilton, Duluth, GA	9/17/2015
Larry David Harrison, Whitney, TX	9/17/2015
Mark Lewis Hazelwood, Round Rock, TX	9/17/2015
Herbert Leslie Lord Jensen, Shatin, Hong Kong	9/17/2015
Howard Thomas Lay, Houston, TX	9/17/2015
Joan Marie Marchand, Oriental, NC	9/17/2015
Bill Arthur Martin, Jr., Humble, TX	9/17/2015
Adrian Martinez, San Antonio, TX	9/17/2015
Gary Anthony McElroy, Friendswood, TX	9/17/2015
Kelly Elizabeth Ripley, Houston, TX	9/17/2015
Hamilton Putnam Schrauff, Dallas, TX	9/17/2015
Janet Lynn Schultz, Hondo, TX	9/17/2015
Arjet Skenduli, San Jose, CA	9/17/2015
Roderick Lance Staring, Rowlett, TX	9/17/2015
Robert Mitchell Stewart, Pacheco, CA	9/17/2015
Thomas Perry Stone, The Woodlands, TX	9/17/2015
Mark Cavitt Terrell, Pinellas Park, FL	9/17/2015
Laura Lee Wade, League City, TX	9/17/2015
Robert Paul Westlake, Irving, TX	9/17/2015
Karen L. Winkelmann, Gilford, NH	9/17/2015
Thomas Nathan Wood, Dallas, TX	9/17/2015
Wai Thai Yow, Plano, TX	9/17/2015

## 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 70,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect 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.state.tx.us](mailto:enforcement@tsbpa.state.tx.us).

## Austin Area Volunteers Needed

Foundation Communities is a nonprofit that provides free income tax preparation services for working families in Austin. They are currently looking for 600 volunteers in Austin to provide free tax preparation for more than 20,000 families during the upcoming tax season. Volunteers help hard-working families secure a full refund, allowing them to put more food on the table, pay outstanding bills, and save for what's ahead. Daytime, evening, and weekend shifts are available at locations around Austin. You choose your site and make your own schedule.

To learn more about this opportunity, visit the Foundation Communities [website](#) or go directly to the [volunteer application](#).

## 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](http://tscpa.org) (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review ([jcross@tscpa.net](mailto:jcross@tscpa.net) or 972-687-8617).

## The Board Report is Going Digital



In response to the growing number of electronic subscribers, beginning in 2016, the digital edition of the *Texas State Board Report* will be sent to all licensees by default and the print version will only be mailed to those who specifically request it. The digital format will allow more rapid delivery of future newsletters. Subscribers will be immediately notified via email when the *Board Report* is posted online.

If you would still like to receive the print version in the mail, simply send an email to [boardreport@tsbpa.state.tx.us](mailto:boardreport@tsbpa.state.tx.us) with the subject line: **"I want to receive the print version."** You must also include your full name and license ID.

# BOARD DIRECTORY

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

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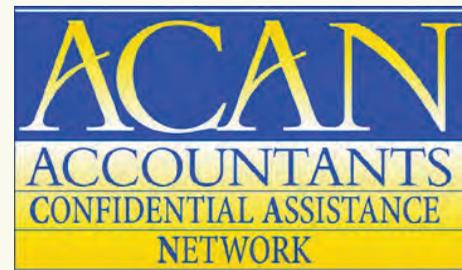
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## Attention: CPAs, Exam Candidates, and Accounting Students

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

For help, call  
**1-866-766-2226**

Administered by the TSCPA and Funded in Part by the Board



### Additional Volunteers Needed

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

#### Legal Notice:

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