



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

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NEWS & UPDATES

How to Avoid Complaints

You are not alone if you scan the enforcement actions at the back of the Board Report to make sure you don't see your name or the name of anyone you know. However, you can put your mind at ease knowing that you can easily prevent many of the common situations that get CPAs in trouble with their clients and the Texas State Board of Public Accountancy (TSBPA). If you follow these suggestions, you should be able to substantially reduce your chances of having to spend time and resources responding to complaints.

Communication is Crucial

A majority of client complaints against CPAs the Board handles could have been prevented. How you may ask? Through **clear and constant communications with your clients**. Oftentimes, a phone call could have prevented an issue. Communicate with your clients frequently and notify them of the status of their file and give them an opportunity to ask what you are doing and why. If the work becomes more time consuming or complicated than expected, let the client know early on. It is better to relay bad news quickly and directly, instead of your client receiving an unpleasant surprise at an inopportune time. Set realistic expectations for your client. Follow up phone calls with emails detailing your understanding of the conversation and to provide documentation you can refer to later. "But I'm too busy to do this," you may say. However, responding to a complaint is likely to be more time consuming and aggravating than making the extra effort to avoid a complaint in the first place.

Be Proactive

Don't procrastinate in your engagements and client communications. If you do, you can put your clients in hot water if you miss important deadlines. If you are overwhelmed and are falling behind in your work, ask for help from support staff or other CPAs, and don't take on more clients than you can handle. Be proactive about returning client phone calls and emails in a timely manner. Also, **respond to any communications from the TSBPA immediately**. Ignoring TSBPA communications will not make the issue disappear. In fact, if you work with the Board we can sometimes resolve a matter without having to go through the complaint process.

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Board Directory

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of July 18, 2018)

Sponsor #	Sponsor Name	Date of Next Review	Status
005185	Air Liquide USA, LLC	06/01/2020 - 05/31/2021	A
007716	Center for Public Management	08/01/2020 - 07/31/2021	A
009626	Central Texas Chapter of TSCPA	08/01/2020 - 07/31/2021	A
004046	Crady Jewett & McCulley LLP	06/01/2020 - 05/31/2021	A
006120	Cynthia K Schuler CPA	07/01/2020 - 06/30/2021	A
002985	DRDA, PLLC	07/01/2020 - 06/30/2021	A
000885	Enbridge Inc.	07/01/2020 - 06/30/2021	A
007313	Filipino American Accountants of Texas	06/01/2020 - 05/31/2021	A
000839	Frost Bank	06/01/2020 - 05/31/2021	E
001689	Gollob Morgan Peddy, PC	07/01/2020 - 06/30/2021	A
000713	HFMA - Texas Gulf Coast Chapter	04/01/2020 - 03/31/2021	E
002818	Howard, LLP	04/01/2020 - 03/31/2021	A
009133	Jones Walker LLP	04/01/2020 - 03/31/2021	A
003477	Pioneer Natural Resources	05/01/2020 - 04/30/2021	A
001508	USAA	05/01/2020 - 04/30/2021	A
009594	Wednesday Tax Forum	04/01/2020 - 03/31/2021	A

Registration Status: A = Currently active E = Currently expired

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

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900

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KIMBERLY E. WILKERSON, Esq.

EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

Accounting/Administration
(512) 305-7800
FAX (512) 305-7854

accounting@tsbpa.texas.gov

CPE
(512) 305-7844
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Enforcement
(512) 305-7866
FAX (512) 305-7854
enforcement@tsbpa.texas.gov

Executive Director
(512) 305-7800
FAX (512) 305-7854
executive@tsbpa.texas.gov

Licensing/Peer Review
(512) 305-7853
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Publications
(512) 305-7804
FAX (512) 305-7875
publicinfo@tsbpa.texas.gov

Qualifications
(512) 305-7851
FAX (512) 305-7875
exam@tsbpa.texas.gov

Interested in Becoming a Peer Reviewer?



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

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

Choose Your Clients Wisely

Sometimes CPAs try to take on every new client that crosses their path because they see potential for more business. However, we all know that there are “problem clients.” The repercussions of working with difficult people may far outweigh the benefits. Determine if your potential client is a high risk client.

If you decide to stop working with a client, be courteous and professional. Be sure to give your clients enough time to find a new CPA to work with so they can meet any deadlines they may have. Always send them a disengagement letter that documents the work you’ve completed and any outstanding work, as well as any deadlines or filings. Promptly return all client records when requested, whether there is an outstanding bill or not.

Continuing Professional Education

Completing your continuing professional education (CPE) requirements is critical to keep your license in good standing. You can report your CPE online anytime throughout the year. It is a good practice to record your CPE as you take it, so that you have a clear understanding of the credits that are due. Don’t wait until the last minute!

Licensing Fees

You will need to pay both your individual and firm license fees on time to keep your licenses in good standing. Be aware that your firm and individual license fees may be due in different months.

Compilations, Audits, and Reviews

The TSBPA often handles cases where CPAs have gotten in over their heads by taking on engagements they were not prepared to handle. You can create a lot of problems if you don’t have the right type of expertise for the engagement. **It is better to acknowledge that you can’t do something.** Audits, compilations, and reviews often involve complicated technical issues, large sums of money, and possible liability. A failed audit could result in substantial fines and penalties from the TSBPA and other regulatory bodies.

You should **always keep your firm’s peer review current** (once every three years). If your firm fails peer review, that is a red flag. Auditing standards issued by accounting and government regulatory bodies are in constant flux. You will need to be familiar with current standards to properly conduct engagements.

Keep your firm license current. The TSBPA frequently handles cases where CPAs performed compilations, audits, or reviews without a firm license. Board Rules require CPAs to have a firm license while performing engagements. Any audits, compilations, or reviews your firm provides without a firm license will be considered a violation of professional standards, may lead to disciplinary action, and the reissuance of the attest work.

Data Analytics Survey Findings

In April 2018, the Texas State Board of Public Accountancy conducted a survey to gather information from small to mid-size Texas CPA firms, which provide assurance services, about the type of data analytics concepts that are needed by CPAs in today’s marketplace. The Board also surveyed Texas educational institution business schools and accounting departments about data analytics courses that are available to students. A total of 27 firms and 25 educational institutions completed the survey and represented many regions across the state.

The following responses were received:

- 18 firms (66%) responded that they currently use data analytics in the attest services and professional accounting work that is provided to their clients.
- 21 firms (77%) responded that when they are recruiting accounting students it is beneficial that the students have a skill set in data analytics.
- 23 firms (85%) responded that it is very important that CPAs have data analytics skills within the next five years.
- 15 schools (60%) responded that data analytics concepts are incorporated into accounting courses.
- 21 schools (84%) responded that they offer discrete data analytics courses.
- Three schools (12%) offer undergraduate degrees, five schools (20%) offer graduate degrees, and 17 schools (68%) do not offer degrees in data analytics.
- 10 schools (40%) are not considering offering some form of discrete data analytics courses/degree, while 11 schools (44%) are considering it.
- 25 schools (100%) responded that it is very important that CPAs have data analytics skills within the next five years.

The Board’s Qualifications Committee reviewed and discussed the survey results and made recommendations to the Board for changes to *Rules 511.57 (Qualified Accounting Courses)* and *511.58 (Definitions of Related Business Subjects and Ethics Courses)*. The changes would allow an applicant to apply up to 12 hours in accounting data analytics and six hours in business data analytics classes toward their minimum hours needed to qualify for the CPA Exam. At its July 19, 2018, meeting the Board authorized the publication of the proposed rule amendments in the *Texas Register* for public comment, as revised by the Qualifications Committee.

Swearing-In Ceremony, June 23, 2018 – Austin, TX



Board members who welcomed the new CPAs to the profession were, **L-R, back row:** Robert M. McAdams, Benjamin Peña, Manuel Cavazos IV, and Ross T. Johnson. **L-R, front row:** Dr. Roselyn Morris, Lisa A. Friel, and Susan Fletcher.



Outstanding candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam. They included, from **L-R, back row:** Hyungmin Kim, Ryan Russell Herrscher, Andrew David Cossu, and Jeffrey Scott Bourgeois. **L-R, front row:** Mitchell Eugene Edwards, Walton Thomas Simkins, and Seth Ross Johnson.



Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R, back row:** Tony Ross, Bryan Morgan, Gus Crimm, and Kara Hamann. **L-R, front row:** Nancy Foss, Lara Akinboye, Jessica Lopez, Dr. Roselyn Morris, Jan Keeling, Connie Clark, and Olivia Riley.

Fifty-Year Licensees from the June Ceremony



Fifty-year honorees who attended the June 23 ceremony. **L-R, back row:** Wayne Allen Bertsch, John Mack Null, Dave Lay, Don Edward Beere, and James Glenn Ratcliff.

L-R, front row: Brent L. Doll, Walter Howard Goodenough, Betty Humphries Bailliet, and Richard Witmer.

FIFTY-YEAR LICENSEES

Robert George Abel	Thomas Orion Foster III	W. E. Bill Mann	Milton L. Schultz
Pete A. Accurso	Clifton H. Fridge	John A. McClelland	Boone Slusher
Donald C. Ahnger	Robert Arnold Gilliam	W. Patrick McLean	Barry Leath Smotherman
John Walter Alderfer	George William Gilman	Julian Paul McNeely	Connie F. Steele
Donald Lee Archer	Russell Edward Ginn	Charles Edwin Meador	Jack L. Stoner
Joseph Wilbur Arrington Jr.	Walter Howard Goodenough	Robert F. Mikuls	John W. Storms
Betty H. Bailliet	H. Morris Gregory	William Vincent Milberger	Haskell Grant Taylor Jr.
Robert Dale Barnett	Charles Roy Gray	Kay King Mitchell	Edward Earl Thiele
Charles T. Barrett Jr.	John Henry Hager	Larry D. Morris	William Norman Thomas
Don Edward Beere	Robert Thomas Harper	Belverd E. Needles Jr.	Wesley A. Thompson
Malcolm B. Bennett	Madlyn McElwee Harrell	John M. Null	Paul Wayne Willey
Wayne A. Bertsch	Rita Pat Harrell	Robert Walter Nygren	Luther Benjamin Weaver
Albin Lynn Boerner	Gary C. Harris	Dale Harold Osten	Alan David Westheimer
Leonard H. Brantley Jr.	Richard E. Harrison	Ronald Edward Pate	Tom W. White
Russell Don Burson	Alford Taylor Hearne Jr.	George A. Peinado	Jack B. Wilson Jr.
John L. Carroll Jr.	Clyde M. Horner	Donald Eugene Peters	Jerry Campbell Wilson
Jerry Lynn Chambers	Douglas Graham Hotchkiss	James Wayne Pratt	Richard Morton Witmer
George Stephen Charlton	Douglas Leon Jeffcoat	Luther James Railsback	Clyde E. Womack
James A. Cox Jr.	Lawrence Todd Johnson	Darrell Ray Raines	Catherine Jeannine Young
William Robert Cox Jr.	Clifford Edward Jones	Harold Lee Ratcliff	Patrick Richard Zipper
Jo Ann Casey Cummings	Gary P. Kelly	James Glenn Ratcliff	Jerry Martin Zoller
Michael Robert Dehart	Thomas Edward Kirk	John Ernest Ratliff	Paul Joseph Zucconi
Brent L. Doll	Karey Allen Koon	R. Michael Reinecker	
A. T. Economy Jr.	Kermit Dean Larson	Edwin O. Rinehart Jr.	
Harold Simeon Eldridge	Newman Davis Lay Jr.	Rogers Adair Roberts	
Edward Hardin Ellis Jr.	Louis D. Lerner	Harold H. Roden	
T. Morgan Farrington	James Earl Lindemann	John Miller Roeder	
Roy Joseph Fisher	Theodore D. Luce	Jerry K. Rutherford	

ENFORCEMENT ACTIONS

Ratified at the May 17, 2018 Board Meeting

A. AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- Investigation Nos.: 17-03-01L & 17-03-02L
Respondents: William M. McCutchen & Marty McCutchen, CPA
Hometown: Fort Worth, TX
Certificate No.: 084829
Firm License No.: R00510
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded. In addition, Respondent must pay \$363.80 in administrative costs within 30 days of the effective date of the Board Order and must complete his already existing continuing professional education (CPE) requirement by completing 40 hours of technical CPE during each of the three years following the effective date of the Board Order, with 20 hours of each year's CPE taken live.

Respondents failed to timely address a client's issue with the Internal Revenue Service (IRS) resulting from supposed late filing of payroll tax returns. Significant penalties were assessed but were later abated and removed in full.

B. PROPOSED DEFAULT JUDGMENT BOARD ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 17-08-01L
Respondent: Mark Thomas Weston
Hometown: Cedar Park, TX
Certificate No.: 089273
Rule Violations: 501.90(2), 501.90(10), 501.91(4), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent failed to respond to an offer of an ACO by the Behavioral Enforcement Committee revoking the Respondent's certificate and license for misappropriating funds using the corporate account and credit cards of a non-profit corporation for personal use in the amount of \$850,000 and for failing to report an agreed judgment in a civil action against him.

Respondent, although properly notified of the proposed disciplinary action and his right to a hearing on the matter, failed to request a hearing. Staff recommended the certificate and the license of the Respondent be revoked and that he be assessed an administrative penalty of \$10,000. The Board approved staff's recommendation.

2. Investigation Nos.: 17-09-18L & 17-09-19L
Respondents: Rita Bernadette Hill & Rita Bernadette Hill (Firm)
Hometown: Magnolia, TX
Certificate No.: 014865
Firm License No.: S06413
Rule Violations: 501.74, 501.76, 501.90(12), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondents refused to return records to a client or to his new accountant, failed to return phone calls and did not complete the client's 2015 tax return. Respondents provided incorrect information to the IRS on W2s, filed quarterly reports and tax returns late or did not file them at all and Respondent's individual license is delinquent/expired. Respondents failed to respond to the written communication from the Board of January 25, 2018 offering a proposed ACO.

Respondents, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommended the certificate and the licenses of the Respondents be revoked and that they be assessed an administrative penalty of \$10,000. The Board approved staff's recommendation.

Ratified at the July 19, 2018 Board Meeting

A. AGREED CONSENT ORDER TECHNICAL STANDARDS REVIEW COMMITTEE

- **Investigation No.: 17-07-18L**
Respondent Firm: J. A. Garrison & Co.
Hometown: North Richland Hills, TX
Firm License No.: T05736
Rule Violation: 527.4
Act Violation: 901.502(12)

Respondent Firm entered into an ACO with the Board whereby Respondent Firm was reprimanded and ordered to pay an administrative penalty of \$1,000 on or before 60 days from the effective date of the Board Order. Respondent Firm's license was placed on limited scope status until a petition for removal is approved by the Board. Respondent Firm is prohibited from performing audits, reviews, and compilations.

Respondent Firm was dropped from the Peer Review Program by the American Institute of Certified Public Accountants for failure to cooperate and not correcting peer review deficiencies after consecutive peer review corrective actions.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

- **Investigation No.: 18-05-54N**
Respondent: Tim Ferchill
Hometown: Round Rock, TX
Act Violations: 901.451, 901.452, 901.453

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

Respondent's individual license was administratively revoked for non-payment of fees. Respondent offered services to the public that involve the use of accounting skills without an individual license or firm license issued by the Board.

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

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 78,000 Texas licensees who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling **512-305-7866** or email enforcement@tsbpa.texas.gov.

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	Respondent / Location	Board Date
William Charles Baldwin, Conroe, TX	05/17/2018	Lianie Marie Lizarraga, Houston, TX	05/17/2018
Lori Knoeller Bertrand, Rockwall, TX	05/17/2018	Joseph Marino, Houston, TX	05/17/2018
Hemant Bohra, McKinney, TX	05/17/2018	Donna J. Mikulecky, Houston, TX	05/17/2018
Trent Raymond Bordwell, Huffman, TX	05/17/2018	James Baldwin Nelson Jr., San Antonio, TX	05/17/2018
Mary Katherine Bullock, Flint, TX	05/17/2018	Ji Hyae Park, Jersey City, NJ	05/17/2018
Robert Jon Carlson, Jr., Kerrville, TX	05/17/2018	Alexander Shelton Parker, Montrose, CO	05/17/2018
Kris Allan Cartrite, Dumas, TX	05/17/2018	John Elrees Porche III, Corpus Christi, TX	05/17/2018
Eduardo Castillo, Cypress, TX	05/17/2018	Ralph August Rader III, Dallas, TX	05/17/2018
Stephen Christopher Castles, Dallas, TX	05/17/2018	Anne Marie Myers Ratliff, Houston, TX	05/17/2018
Melvin Moncur Chadwick, Carrollton, TX	05/17/2018	Mario Alberto Rojas, San Antonio, TX	05/17/2018
Suzette Marie Collado Candelario, Ponce, PR	05/17/2018	Jennifer Ann Russi, Allen, TX	05/17/2018
Margaret Ratteree Coughlin, Dallas, TX	05/17/2018	Brian James Schneider, Sugar Land, TX	05/17/2018
Katherine Elsnab, Ogden, UT	05/17/2018	Christopher Ryan Seal, Kemah, TX	05/17/2018
Andrew Collin Eltis, Dallas, TX	05/17/2018	Michael Alexander-Trout Shimanek, Lewisville, TX	05/17/2018
John Lafayette Ferguson III, Austin, TX	05/17/2018	Paul Edwin Smith, Frisco, TX	05/17/2018
Hugh Frank Fort III, Flower Mound, TX	05/17/2018	Zara Yanh-Yee So, Houston, TX	05/17/2018
David Merle Fuglie, Richardson, TX	05/17/2018	Teri Streusand, Newport Coast, CA	05/17/2018
Kathy Ann Hayes, Round Rock, TX	05/17/2018	Cheryl Warren Thomas, Missouri City, TX	05/17/2018
Shaundolyn Raquel Hayes, Frisco, TX	05/17/2018	Kevin Scott Throneberry, Artesia, NM	05/17/2018
Chad Ryan Hodo, Aledo, TX	05/17/2018	Donald Robert Turner, Leander, TX	05/17/2018
Charles Alan Hoffmans, Oxnard, CA	05/17/2018	Thomas Lee Wilkerson, Odessa, TX	05/17/2018
Darrell Glenn Kennemer, Roanoke, TX	05/17/2018	Catrina Sandles Williams, Houston, TX	05/17/2018
Ashley Rene Kerr, Houston, TX	05/17/2018		
Stuty Nirupam Khara, Austin, TX	05/17/2018		
Beth Gillespie Linnehan, Corpus Christi, TX	05/17/2018		

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
Osama Rafiq Alnobani, Riyadh, Saudi Arabia	05/17/2018
Misty Gail Arnold, Seattle, WA	05/17/2018
Roy Eugene Bailey, Humble, TX	05/17/2018
Snehi Basnet, San Francisco, CA	05/17/2018
William Renshaw Biggs, Fort Worth, TX	05/17/2018
Valerie Ann Bippert, Marietta, GA	05/17/2018
Charles Edward Blakey, Snyder, TX	05/17/2018
Nancy May Bryant, Carrollton, TX	05/17/2018
Pamela L. Cates, Haslet, TX	05/17/2018
Clayton David Collum, Edmond, OK	05/17/2018
Amy Catherine Curbo-Gorham, Round Rock, TX	05/17/2018
Robert Edward Curry Jr., Bedford, TX	05/17/2018
Dustin Tyler Darensbourg, Glynn, LA	05/17/2018
Alison Brooke Douglas, Spring, TX	05/17/2018
Cuong H. Duong, Le Chesnay, France	05/17/2018
May-Lin Melissa Gan, Union City, CA	05/17/2018
Ezequiel Garcia, Jr., Magnolia, TX	05/17/2018
Adriana Gomez Graf, Austin, TX	05/17/2018
Alan Michael Harris, Milwaukee, WI	05/17/2018
Bryan Haymond, Salt Lake City, UT	05/17/2018
Liang-Hua Ho, Frisco, TX	05/17/2018
Ivan Todd Jones, Magnolia, TX	05/17/2018
Lisa Vanleeuwen London, Sanford, NC	05/17/2018
Christian Lundeen, Scottsdale, AZ	05/17/2018
Pamela Kay Maddux, Conroe, TX	05/17/2018
Kristen Louise Magnuson, Scottsdale, AZ	05/17/2018
Peter Clarke Marsocci, Amarillo, TX	05/17/2018
Lisa M. McClure, Houston, TX	05/17/2018
Ryan John Mills, Austin, TX	05/17/2018
Richard Wayne Nokes, Memphis, TN	05/17/2018
Carlos A. Ordaz, Houston, TX	05/17/2018

Respondent / Location	Board Date
Charles Robert Oster, Fort Worth, TX	05/17/2018
Clay Ross Partridge, Madison, WI	05/17/2018
Joan Katherine Kelly Pike, The Woodlands, TX	05/17/2018
Eric Scott Powell, Houston, TX	05/17/2018
Charles Robert Richardson, Montgomery, TX	05/17/2018
Jerry Lamberth Robbins, Irving, TX	05/17/2018
Lisa Roberts, Dallas, TX	05/17/2018
Amy Lynn Rosenthal, New York, NY	05/17/2018
Steven Joseph Schafer, West Des Moines, IA	05/17/2018
Robert William Schnick, Missouri City, TX	05/17/2018
Jason Richard Short, Highland Village, TX	05/17/2018
Scott Francis Siebenaler, Mountain View, CA	05/17/2018
Dixie Harrell Sorrell, Humble, TX	05/17/2018
Blake Edward Sturr, Katy, TX	05/17/2018
Samuel Sy, Antioch, CA	05/17/2018
Claudia Uduh, Euless, TX	05/17/2018
Royce Alan Vickery, Lakeway, TX	05/17/2018
Randy Ray Vrana, Beeville, TX	05/17/2018
Wei Wang, Austin, TX	05/17/2018
Donald Bradley Whitmarsh, Tomball, TX	05/17/2018
Ernest Wayne Wilson, Duncanville, TX	05/17/2018
O. H. Wood, Dallas, TX	05/17/2018

Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent / Location	Board Date
Curtis Dan Bainum, Bushland, TX	05/17/2018
James Herbert Collerd, Midland, TX	05/17/2018
Dianne Dinh, Round Rock, TX	05/17/2018
Kenneth Wayne Martin, Mexia, TX	05/17/2018
Nathan Russell Penland, West Lebanon, NH	05/17/2018

Licensee Statistics

As of July 2018



The Texas State Board
has issued

112,652
certificates since 1915



The **oldest** Texas
CPA is

101
years old



78,361
CPAs are licensed by the
Texas State Board



The **oldest practicing**
Texas CPA is

97
years old



9,850
firms are licensed by the
Texas State Board



The **youngest** Texas
CPA is

23
years old



9,392
Texas CPAs
are **retired**



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

48
years old



10,320
out-of-state CPAs
are licensed by the
Texas State Board



36,137
Texas CPAs
are **women**

74



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

74
years



42,224
Texas CPAs
are **men**

BOARD DIRECTORY

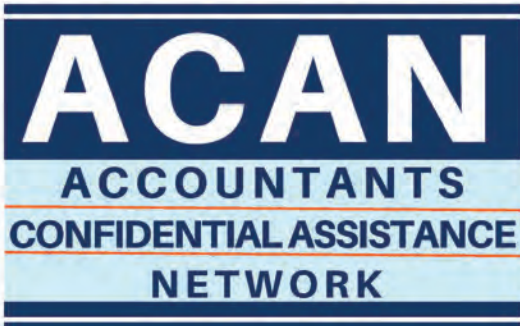
Division	Area of Expertise	Contact Information
Executive	<ul style="list-style-type: none"> Oversight of all Board operations 	(512) 305-7803 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/Accounting	<ul style="list-style-type: none"> All financial activities of the Board Daily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

Texas State Board of Public Accountancy
333 Guadalupe, Twr 3, Ste 900
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