

# TEXAS STATE BOARD REPORT

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## INSIDE THIS ISSUE

2  
CPE Sponsors

3  
Legislative  
Wrap-Up

3  
Statistics on the  
Profession in Texas

4  
Swearing-in  
Ceremony

6  
Enforcement  
Actions

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

## 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.



Donna Hugly

Bob McAdams

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, and 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.



Tom Prothro



Susan Fletcher

Bill Lawrence

**CPE Sponsors Successfully Completing Review**  
(as of July 26, 2013)

Sponsor #	Sponsor Name	Date of Next Review	Status
005972	Association of CPA's in the IRS - Dallas	02/01/2015 - 01/31/2016	A
009491	Axia Resources	05/01/2015 - 04/30/2016	E
004363	Brazos Electric Power Cooperative, Inc.	03/01/2015 - 02/29/2016	E
009891	City Bank Texas	03/01/2015 - 02/29/2016	A
009237	FTI Consulting	11/01/2014 - 10/31/2015	A
008473	FUNCPE	03/01/2015 - 02/29/2016	A
009675	GBH CPAs, PC	01/01/2015 - 12/31/2015	A
009378	Ham, Langston & Brezina, LLP	02/01/2015 - 01/31/2016	A
009366	Independent Bankers Association of Texas	11/01/2014 - 10/31/2015	A
006815	Interstate Batteries, Inc.	02/01/2015 - 01/31/2016	A
000426	Lane Gorman Trubitt, PLLC	01/01/2015 - 12/31/2015	A
002686	Lawrence R. Jones, Jr.	02/01/2015 - 01/31/2016	A
000628	LBJ Sch of Public Affairs, C & T	03/01/2015 - 02/29/2016	A
004327	Sanford, Baumeister & Frazier, LLP	03/01/2015 - 02/29/2016	A
005087	Travis Wolff, LLP	03/01/2015 - 02/29/2016	A
007227	Tyler Technologies, Inc.	02/01/2015 - 01/31/2016	A
000567	Valero Energy Corporation	02/01/2015 - 01/31/2016	A
003259	Victoria Area Estate Planning Council	01/01/2015 - 12/31/2015	A
007231	Waste Management, Inc.	02/01/2015 - 01/31/2016	A
002300	West Texas Women's CPAs	07/01/2015 - 06/30/2016	A

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.**

**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.**

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OF PUBLIC ACCOUNTANCY**

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# The Accounting Profession in Texas — Statistically Speaking

A 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.

## Wrap-up of Action From the 83rd Texas Legislature, Regular Session

The Texas Legislature, 83<sup>rd</sup> Regular Session, 2013, passed important legislation affecting this agency.

Section 901.457(b) of the Public Accountancy Act (the Act) was amended to clarify that information communicated by a client to a CPA in connection with accounting services provided by the CPA are required to be disclosed by the CPA: 1) in response to a court order signed by a judge, 2) in response to a subpoena or summons issued by the IRS or the Texas Securities Board, and 3) in accordance with the requirements of the Public Company Accounting Oversight Board, and it may be disclosed 4) in the course of a practice review by another CPA or CPA firm for a potential acquisition or merger of one firm with another when both firms have entered into a non-disclosure agreement regarding the sharing of information between the two firms. These new exceptions to disclosure are in addition to the limited exceptions already in the Act.

In other legislation, the Board's status as a Self-Directed, Semi-Independent (SDSI) state agency was changed from

a pilot program to a permanent operational program. The SDSI status permits the Board the flexibility to set its own budget based upon changing needs rather than trying to project a budget two to three years out and not being able to make budget adjustments until the next legislative session. The determination by the Texas Legislature that the SDSI program has worked allows the Board to operate more as a business that is able to immediately adjust as events require it.

The Legislature also amended the Act to permit the Board to consider the abatement of the collection of certain fees and penalties when payment had been impossible or would subject the licensee to extreme and unreasonable hardship beyond the licensee's control. The criteria for abatement will be determined by a future Board rule.

The Public Accountancy Act as well as the Open Meetings Act was amended to protect the confidentiality of the Board's complaint investigations. Enforcement committee meetings that investigate complaints are no longer subject to the notice provisions of the Open Meetings Act.



# Swearing-in Ceremony

June 15, 2013

Austin



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.



50-year honorees who attended the June 15 ceremony included, L-R, back, David Benjamin Blomstrom, Rufus Allen Dodgen, Jr., Theron Gaylon Dunaway, Wendell Knox Grandey, II, and Harris H. Johnston, Jr., and, seated, Bobby Lamar Jones, William Arthur Pyke, Edward L. Starr, Jr., Patsy R. Washington, and Rodney Brice Matthews. The full list of 50-year licensees eligible for this ceremony is below.

## 50-YEAR LICENSEES

### FROM THE JUNE CEREMONY

Thomas Charles Anderson	Marc E. Grossberg	R. Talley Melton
Thomas Duane Anderson	Joe Bob Huffstutler	William Arthur Pyke
David Ray Barnes	A. C. Jaime	John Lester Quirk
Charles Thomas Barrett	Harris H. Johnston, Jr.	Karl Albert Ransleben
Dudley Duane Beadles	Mamie Frances Cook Johnston	Robert Henry Schneider, Jr.
Bobby Carol Beilue	Bobby Lamar Jones	Ralph J. Shapiro
David Benjamin Blomstrom	Joe D. Karney	Clyde E. Sheffield
Weldon Burke Cabaniss, Jr.	Herman Oscar Kuehner	Walter Dale Smith
William Nathan Cabaniss	George Ravel Laforge	Edward L. Starr, Jr.
James Daniel Calfee	Porter Leon Layne	F. J. Walker, Jr.
Ronald Gilbert Chambles	Billy West Lee	Gordon Eugene Ware
Mark R. Daly, Jr.	David Harold Lindau	Patsy R. Washington
James L. Daniel, Jr.	Harold C. MacDonald	Rex Donald Watson
Rufus Allen Dodgen, Jr.	O. C. Madden, Jr.	Wylie O. Webb
Theron Gaylon Dunaway	Rodney Brice Matthews	Thurman Tucker Weems
Joe Reed Freeman	Hilliard Barnes McClendon	Jerry Don Wells
Wendell Knox Grandey, II	Thomas Herbert McElhinney	Robert Reed Winans

# ENFORCEMENT ACTIONS

Taken by the Board on May 23, 2013

## 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.

Respondent must attend 8 hours of live CPE regarding compilations and reviews 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. In addition, Respondent must pay an administrative penalty of \$500 and \$148.92 in administrative costs within 30 days of the date of the Board Order.

Respondent issued a compilation report through a firm that did not hold a current firm license issued by the Board. Respondent did not disclose in the compilation report that he was not independent of the subject of the report.

**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.

**ENFORCEMENT ACTIONS**

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 Jordan d/b/a Prestige Financial Accounting & Tax Services  
**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 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.



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Only Board licensees can legally use these terms in offering their services to the public. If you suspect unauthorized use of these terms or their derivatives, report it to the Board at 512-305-7866.

**Help Us Identify the Unauthorized Practice of Public Accountancy**



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



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

[www.tsbpa.state.tx.us/enforcement/faq.html](http://www.tsbpa.state.tx.us/enforcement/faq.html)

# ENFORCEMENT ACTIONS

Taken by the Board on July 18, 2013

## A. AGREED CONSENT ORDERS

### BEHAVIORAL ENFORCEMENT COMMITTEE

**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  
**Respondents:** William Raymond Zweifel & William R. Zweifel, P.C. (Firm)  
**Hometown:** The Woodlands  
**Certificate No.:** 034658  
**Firm License No.:** C03839  
**Rule Violations:** 501.62  
501.90(2)  
527.4  
**Act Violations:** 901502(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)

**ENFORCEMENT ACTIONS**

**Hometown:** Waco  
**Certificate No.:** 059132  
**Firm License No.:** T00389  
**Rule Violations:** 501.62  
 501.74  
**Act Violations:** 901.502(6)  
 901.502(12)

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.

**TECHNICAL STANDARDS REVIEW COMMITTEE**

♦ **Investigation Nos.:** 12-10-30L  
 12-10-31L

**Respondents:** Vaughn Dean Robinson, II, and Vaughn Dean Robinson, II (Firm)  
**Hometown:** Midland  
**Certificate No.:** 017662  
**Firm License No.:** S03995  
**Rule Violation:** 501.81  
**Act Violation:** 901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondent Robinson and Respondent firm were reprimanded and Respondent Robinson was ordered to pay an administrative penalty of \$1,000 and \$904.88 in administrative costs within 30 days of the date of the Board Order.

Respondents issued a compilation of Karmy Construction, Inc., when Respondent firm’s license was delinquent, expired.

**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:** Darryl 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 1<sup>st</sup> 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 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 repre-

senting 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.

**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 offered “accounting” services on printed marketing materials although she is 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.

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

**Hometown:** Carrollton  
**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 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 Respon-

dents 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.



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## 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.

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

### 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.

Respondent / Location	Board Date	Respondent / Location	Board Date
Karuna Abedin, El Paso, TX	7/18/2013	Sonya Bucklen Coulson, San Antonio, TX	7/18/2013
Ronald Yates Benigo, Los Angeles, CA	7/18/2013	Tamara Lea Crawford, Houston, TX	7/18/2013
William Alan Berry, San Antonio, TX	7/18/2013	James Cecil Doss, Austin, TX	5/23/2013
Anthony D. Box, Arlington, VA	7/18/2013	Van Billy Durboraw, Houston, TX	5/23/2013
Donald Bullock Browning, Bryan, TX	5/23/2013	John Charles Edwards, Colleyville, TX	5/23/2013
Lee Roy Bryant, Jr., Granbury, TX	5/23/2013	Rebecca Lee Ethridge, New York, NY	5/23/2013
Lucile Vern Burton, Charlottesville, VA	5/23/2013	Linda Kay Fletcher, Dallas, TX	5/23/2013
Carl Rueben Capelan, Mabank, TX	5/23/2013	Amanda Dietrich Frizzell, San Diego, CA	5/23/2013
Bruce Alan Cobb, The Woodlands, TX	7/18/2013	Julia Ghozali, Houston, TX	7/18/2013



## ENFORCEMENT ACTIONS

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

### 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.

Respondent / Location	Board Date
Richard Arthur Baum, Houston, TX	7/18/2013

**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.**

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- **Mail: TSBPA**

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

Administered by the TSCPA and Funded in Part by the Board

**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.

