

TEXAS STATE BOARD REPORT

VOL. 117

NOVEMBER 2013

AICPA Proposes Significant Changes to SSARS Standards

The Accounting and Review Services Committee (ARSC) of the American Institute of CPAs (AICPA) has released for public comment an exposure draft highlighting three new standards that deal with compilations. One establishes a new compilation standard that eliminates the submission requirement, and the other two create a “preparation” and an “association” standard. The three proposed standards follow:

1. A revised compilation standard that would provide requirements and guidance to an accountant when engaged to perform a compilation engagement of historical financial statements.
2. A proposed new standard that would provide requirements and guidance when an accountant is engaged to prepare financial statements for a client but has not been engaged to perform a compilation, review, or audit for the client.
3. A proposed new standard that provides requirements and guidance when an accountant agrees to permit the use of his or her name in a report, document, or written communication that also includes financial statements for which the accountant did not issue a compilation, review, or audit report.

Highlights of the Proposed Standards

- The compilation standard would be revised to eliminate the submission requirement. The standard would apply when the accountant is engaged to perform a compilation rather than when the accountant submits financial statements.
- The compilation report would retain the requirement to modify the report whenever an accountant’s independence is impaired for any reason, which can be described as it is now.
- The revised compilation standard would always require a report.
- The proposed new preparation standard would not require a report; however, a statement is required on each page of the financial statements.
- The proposed new preparation standard would apply when an accountant is engaged to prepare financial statements but is not engaged to perform a compilation, review, or audit and would require an engagement letter and a legend on each page of the financial statements stating that no assurance is being provided.
- The proposed new compilation and preparation standards would be applied to financial statements with notes and both will allow financial statements without disclosures.
- The proposed new association standard is essentially the same as old AU 504 but is being moved from the auditing literature to the Statements on Standards for Accounting and Review Services (SSARs).
- The proposed new association standard applies when the accountant permits the use of his or her name in a report, document or written communication that contains financial statements for which the accountant has not issued an audit, review or compilation report. In such cases, the accountant would be expected to read the document or report to see if the accountant is aware of any misstatements of fact.

The proposed new standards are intended to be in the best interest of both the profession and those who use compiled and reviewed financial statements and in keeping with the goal of protecting the public interest. To review the full exposure draft, go to http://www.aicpa.org/research/exposedrafts/compilationreview/downloadabledocuments/20131023a_ssars_ed_prep_comp_assoc.pdf. Comments should be sent by May 2, 2014, to Mike Glynn at mglynn@aicpa.org.



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CPE Sponsors

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

In Memoriam

Listed here are the names of licensees whose deaths occurred between September 1, 2012, and August 31, 2013.

<i>Name / Location</i>	<i>Date Licensed</i>	<i>Date of Death</i>	<i>Name / Location</i>	<i>Date Licensed</i>	<i>Date of Death</i>
James N. Adams, Bryan	1/20/1951	2/2/2013	Henry T. George, Granbury	1/29/1959	11/4/2012
Donald E. Allen, Conroe	8/3/1971	11/14/2012	James R. Gilger, Cedar Park	7/26/1956	4/13/2013
John P. Anderson, Austin	8/2/1976	10/11/2012	Robert P. Gordon, San Angelo	7/31/1961	12/12/2012
James L. Baker, Houston	2/3/1965	11/26/2012	John W. Green, San Antonio	5/15/1982	4/14/2013
Robert L. Barclay, Houston	9/21/1973	1/16/2013	Bradley J. Gregory, League City	3/10/1986	2/26/2013
John R. Barnes, Plano	4/21/1966	1/22/2013	Michael K. Gregory, Edmond	3/10/1986	12/28/2012
William B. Benton, Fort Worth	9/10/1975	10/5/2012	Raymond A. Gressett, Dallas	7/30/1962	12/13/2012
Gary W. Biggers, Houston	8/6/1974	6/29/2013	Lamont C. Grogan, II, Houston	5/31/1974	10/9/2012
Olen C. Billingsley, III, League City	8/17/1973	2/19/2013	Caryn S. Guest, Houston	9/12/1985	9/24/2012
Richard E. Bohlen, Kingwood	2/6/1979	11/3/2012	Albert L. Gurecky, Dallas	2/3/1965	9/7/2012
Michael G. Bowe, Sugar Land	9/9/1986	7/5/2013	Paul C. Guzik, Lewisville	2/17/1995	10/5/2012
Eugene R. Brown, Richardson	1/4/1979	4/9/2013	Patrick C. Hale, Lufkin	3/3/1993	10/3/2012
William A. Brubaker, Houston	1/29/1959	4/4/2013	Mark J. Hamlin, Stafford	1/28/1980	4/16/2013
Julian J. Budny, Houston	2/28/1983	5/17/2013	Frank S. Hardin, Fredericksburg	7/28/1951	1/1/2013
Allen W. Burgess, Sr., Dallas	1/23/1952	11/24/2012	Jimmy W. Harrod, Neosho	5/15/1982	2/7/2013
Roger M. Burkholder, Houston	9/12/1985	4/29/2013	Edward M. Hartman, Albuquerque, NM	2/24/1947	1/9/2013
Fred M. Buttaccio, Katy	11/21/1981	1/20/2013	Paul J. Henigin, Austin	8/2/2010	9/29/2012
John E. Buzzell, Garland	7/29/1969	1/28/2013	Craig D. Hensley, The Woodlands	7/1/1983	6/23/2013
Marianne Campbell, El Paso	4/1/1987	3/31/2013	W. H. Hodges, Houston	2/1/1949	1/26/2013
Robert H. Carneiro, Jr., San Antonio	7/1/1983	11/3/2012	Charles D. Holmes, Richardson	11/21/1981	2/17/2013
Kenneth W. Carroll, Niederwald	7/31/2000	12/2/2012	Louis J. Hoofard, San Antonio	8/8/1952	10/6/2012
Thomas G. Chambers, Dallas	8/1/1953	2/3/2013	James G. Hooton, College Station	4/22/1968	3/25/2013
Vikas V. Chaphekar, Houston	1/2/1990	11/13/2012	Anthony F. Hopp, Jr., Midlothian	2/3/1965	12/13/2012
Debra G. Cisneros, Kyle	2/19/1997	2/16/2013	Guy E. Huffman, Caldwell	10/23/1996	3/6/2013
Stephen A. Coan, Houston	7/31/2012	11/18/2012	James M. Imhoff, Redondo Beach, CA	9/5/1990	4/22/2013
Lucian G. Conway, Jr., Dallas	10/29/1976	12/24/2012	Patricia Jackson, Sarasota	7/30/1979	2/1/2013
Isham G. Cooper, Kemp	2/1/1969	12/6/2012	Morris D. Johnson, Austin	7/29/1957	2/18/2013
William S. Coulter, Liberty Hill	1/23/2002	1/19/2013	George W. Kello, Pasadena	3/9/1987	4/16/2013
Alvin J. Crews, Willis	2/5/1974	9/25/2012	Babar S. Khan, Houston	9/9/1986	2/13/2013
Martin M. Crisp, Houston	1/30/1958	3/20/2013	Richard W. Kincaid, Plano	7/26/1956	5/21/2013
John L. Crites, Jr., Tampa, FL	10/1/1973	9/21/2012	Michael L. King, Spring	3/12/1976	9/13/2012
Joseph T. Curtin, Houston	7/27/1973	2/13/2013	Thomas L. Kirkland, Mesquite	2/3/1976	3/3/2013
Major L. Davis, Irving	2/3/1966	10/23/2012	Michael E. Kovarsky, Dallas	9/18/2007	9/9/2012
W. B. Dempsey, Dallas	1/28/1956	6/6/2013	Nancy E. Landahl, Richmond	9/9/1987	2/23/2013
Patsy L. Derr, Harker Heights	9/2/1983	10/17/2012	Jerome H. Lane, Dallas	7/29/1950	7/7/2013
Lino Cesar L. Diaz, Carrollton	6/27/1979	10/7/2012	George A. Lasky, Richardson	10/20/1964	11/26/2012
William L. Dickey, Amarillo	3/4/1985	9/11/2012	Charles E. Lasseter, Tomball	7/30/1970	4/25/2013
Belinda M. Dodd, Plano	1/31/1989	2/9/2013	Byron A. Lax, Arlington	6/21/1966	5/7/2013
Earl E. Douglas, Midland	7/30/1962	5/9/2013	William H. Leach, Jr., Austin	5/15/1982	5/13/2013
Robert O. Dowlen, Houston	1/22/1954	7/18/2013	Thomas J. Leger, Houston	7/26/1956	12/15/2012
Robert E. Eckert, San Angelo	8/1/1953	3/6/2013	Lynn V. Leosewski, Houston	12/8/2011	5/3/2013
Janice L. Ederington, Fouke	3/9/1987	11/16/2012	Leonard W. Lintala, Yulee	7/31/1961	1/29/2013
Don M. Edwards, Mobeetie	3/9/1987	3/15/2013	John E. McClung, Richardson	7/11/1975	3/16/2013
Jerald M. Ellis, League City	9/3/1981	12/14/2012	Douglas B. McCulley, Phoenix, AZ	10/20/1964	5/13/2013
Nicholas J. Falagrady, Richardson	10/1/1973	9/24/2012	Roger S. Meek, Beaumont	7/27/1978	12/27/2012
Robert L. Fillmore, Normangee	2/3/1966	1/21/2013	Kenneth H. Miller, Houston	8/1/1963	4/14/2013
Carol R. Fletcher, Sherman	10/4/1984	3/6/2013	Lynne C. Moneypenny, Houston	7/12/1978	12/13/2012
Rebecca A. Foster, Abilene	8/21/1996	12/28/2012	Perry J. Moore, Electra	7/25/1975	9/10/2012
Harlon E. Gaskill, Dalhart	7/30/1962	1/26/2013	Louise R. Morewitz, Houston	9/12/1985	3/1/2013

<i>Name / Location</i>	<i>Date Licensed</i>	<i>Date of Death</i>
Lawrence T. Morgan, Houston	8/6/1974	10/26/2012
Al S. Morley, Rockwall	7/29/1957	6/19/2013
William J. Mossay, Houston	8/8/1972	4/22/2013
Steven E. Moubry, Baton Rouge, LA	9/16/1976	3/20/2013
Stephen L. Mueller, Austin	4/3/1974	10/26/2012
Eugene F. Oncken, Weimar	1/28/1956	5/6/2013
Daniel Paul, Dallas	8/6/1981	2/10/2013
Ann G. Pauli, El Paso	2/2/1981	10/18/2012
Ralph Payton, Yantis	12/28/1945	12/11/2012
Frederick J. Pearson, Houston	8/1/1949	10/1/2012
Paul J. Peters, Jr., Dallas	8/5/1965	12/3/2012
Margaret M. Pflugger, Lubbock	5/1/1999	3/31/2013
James E. Pike, Galena, OH	9/6/1989	11/18/2012
Dougal C. Pope, Houston	1/17/1948	9/1/2012
Matthew T. Roberts, Dallas	11/3/2005	2/11/2013
Richard R. Rodriguez, Sugar Land	9/2/1983	1/4/2013
Richard L. Ruhrup, Houston	4/17/1956	9/14/2012
Robert M. Sander, Dallas	4/20/1972	1/29/2013
Robert L. Sanders, San Antonio	7/9/1947	1/7/2013
Richard L. Schwartz, Little Rock, AR	6/29/1982	4/12/2013
David A. Schwerdtfeger, Seguin	2/1/1963	10/5/2012
John R. Scott, Big Spring	1/23/1952	8/3/2013
Michael A. Scott, Houston	1/29/1979	1/14/2013
Howard O. Shipley, Dallas	1/29/1959	1/26/2013
Dan T. Simpson, Fort Worth	7/31/1960	10/8/2012
William B. Smith, Baytown	1/28/1962	7/28/2013
Ruben Soto, Laredo	7/28/1951	3/19/2013
Verlyn B. Stalets, Grand Prairie	8/1/1967	3/24/2013
Howard M. Startzman, Houston	1/28/1957	3/24/2013
Louis A. Tamberelli, Carrollton	3/3/1993	4/24/2013
Leldon L. Taylor, Fort Worth	9/2/1983	12/27/2012
Robert F. Teague, Jr., Houston	4/20/1965	7/6/2013
Edward G. Teniente, Jr., San Antonio	9/9/1987	10/18/2012
Alfred J. Thorpe, Houston	7/31/1958	10/19/2012
James M. Tidwell, Houston	7/2/1985	5/30/2013
James E. Tlapak, Plano	8/5/1965	12/19/2012
Rolan G. Tucker, Hillsboro	12/2/1955	7/1/2013
Albert J. Valentas, Houston	7/26/1959	12/29/2012
Patricia A. Wade, Austin	10/7/1974	6/19/2013
Thomas W. Ward, Henderson	1/31/1953	12/28/2012
Volley W. Welch, Jr., Tyler	7/26/1959	2/1/2013
Deidre A. Wells, Arlington	9/29/1975	9/11/2012
Randall A. White, Huntsville	2/13/1981	9/5/2012
Lloyd M. Wilkinson, Palestine	2/1/1963	1/12/2013
Joe M. Williams, Houston	9/12/1985	3/19/2013
Leon B. Withers, Jr., Richardson	8/3/1971	5/4/2013
David P. Woeste, Long Valley	12/12/1985	2/25/2013
John S. Yeglic, Jr., San Antonio	8/4/1980	11/16/2012
Charles F. Zetka, Livingston	2/3/1976	6/29/2013

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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Enforcement Actions

Taken at the September 19, 2013, Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.:** 12-08-01L
Respondent: Robert A. Pauley
Hometown: Arlington
Certificate No.: 079895
Rule Violation: 501.90(4)
Act Violations: 901.502(6)
901.502(10)
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary proceedings. In addition, Respondent must pay an administrative penalty of \$290.16 within 30 days of the date of the Board Order.

On November 29, 2012, Respondent was adjudged guilty of conspiracy to commit bank fraud, a violation of 18 U.S.C. §1344, by the U.S. District Court for the Northern District of Texas, Dallas Division. Respondent pled guilty to the offense.

- 2. Investigation No.:** 13-03-08L
Respondent: Keith A. Jones
Hometown: Lorena
Certificate No.: 032339
Rule Violation: 501.90(4)
Act Violations: 901.502(6)
901.502(10)
901.502(11)

Respondent entered into an Agreed Consent Order with the Board whereby Respondent's certificate was revoked. In addition, Respondent was ordered to pay \$2,000 in administrative costs within 30 days of the date of the Board Order.

Respondent was convicted of one count of aggravated sexual assault of a child younger than 6 and two counts of indecency with a child. Although Respondent is incarcerated, he is appealing the conviction.

- 3. Investigation Nos.:** 13-02-10L &
13-02-11L
Respondents: Larry D.
Patterson, Jr.
and Larry
Patterson CPA,
Inc.
Hometown: Plano

Certificate No.: 060258
Firm License No.: C06415
Rule Violation: 501.75
Act Violations: 901.457
901.502(5)
901.502(6)

Respondents entered into an Agreed Consent Order with the Board whereby Respondents were reprimanded and ordered to pay an administrative penalty of \$500 and \$56.56 in administrative costs within 30 days of the date of the Board Order.

Respondents disclosed client's confidential information to members of the client's family without the client's consent.

B. AGREED CEASE AND DESIST ORDERS

- 1. Investigation No.:** 13-05-20N
Respondents: Robin Drake
d/b/a Drake
Accounting
Hometown: Flower Mound
Act Violations: 901.451
901.453

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 terms "Certified Public Accountant," "CPA," "CMA," "auditor," "accountant," and "accounting" although Respondent does not hold individual or firm licenses in Texas.

- 1. Investigation No.:** 13-06-03N
Respondents: Jonathan P.
Lanz, Stan
Swinney, and
Lanz &
Swinney, LLC
d/b/a Guardian
Accounting
Services
Hometown: Houston
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 used the terms "accountant" and "accounting" to assert an expertise in accounting and offered to provide attest services, although Respondents do not hold individual or firm licenses in Texas.

- 3. Investigation No.:** 13-06-15N
Respondents: Kenneth
Gibert Hicks
d/b/a CLC
Property
Management
Hometown: Houston
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 performed an attest service although Respondent does not hold individual or firm licenses in Texas.

- 4. Investigation No.:** 13-07-04N
Respondents: Barbara Wooley,
Matthew Wooley
and Wooley
Family Group
Inc. d/b/a
Padgett
Business
Services of
South Austin
Hometown: Austin
Act Violation: 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 term "accounting" to assert an expertise in accounting although Respondents do not hold individual or firm licenses in Texas.

C. CEASE AND DESIST ORDERS

- Investigation No.:** 12-09-10N
Respondent: Rose Paredez
d/b/a Paredez
Enterprises
Hometown: Poteet
Act Violation: 901.453

Staff initiated an investigation of this matter based on evidence that Respondent was

Attention, Austin-area CPAs —

Foundation Communities is looking for volunteers in the Austin area to assist low-income clients as tax preparers, client liaisons and Spanish-English translators during the 2014 tax season. To volunteer or for more information, contact jackie.blair@foundcom.org.

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.

During the relevant times, Respondent 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 Respondent is licensed by the Board is the practice of public accountancy under Section 901.003 of the Act.

Respondent repeatedly ignored the Board's attempts to gain her compliance with Texas law. Due to that fact, it was necessary for the Board to immediately issue a Cease and Desist Order against Respondent.

It is a violation of the Public Accountancy Act to offer accounting services to the public without a Board-issued license in good standing! If you suspect the unlicensed practice of public accountancy-- call the Board at 512-305-7866.

CPE Sponsors Successfully Completing Review (as of October 8, 2013)

Sponsor #	Sponsor Name	Date of Next Review	Status
009702	Accounting & Consulting Group LLP	04/01/2015 - 03/31/2016	A
008092	Accretive Solutions - Dallas, Ltd	04/01/2015 - 03/31/2016	A
009712	Ames & Weinheimer, LLC	05/01/2015 - 04/30/2016	A
008973	Aon Risk Services Southwest, Inc.	07/01/2015 - 06/30/2016	A
008787	APEX CPE	10/01/2015 - 09/30/2016	A
007260	Baker & McKenzie, LLP	03/01/2015 - 02/29/2016	A
007647	CGG Services (U.S.) Inc.	06/01/2015 - 05/31/2016	A
003411	Chief Financial Officers Assoc of the Tx Council Community MHMR Ctrs	04/01/2015 - 03/31/2016	A
009324	East Texas Communities Foundation, Inc.	06/01/2015 - 05/31/2016	A
007254	EOG Resources, Inc.	03/01/2015 - 02/29/2016	A
007582	Express Information Systems, Inc.	03/01/2015 - 02/29/2016	A
003618	Gilliam Wharram & Co., PC	08/01/2015 - 07/31/2016	A
003459	Guidestone Financial Resources	05/01/2015 - 04/30/2016	A
002355	Hein & Associates, LLP	08/01/2015 - 07/31/2016	A
009347	Huntsman, LLC	10/01/2015 - 09/30/2016	A
009308	IPR - GDF Suez Energy North America, Inc.	05/01/2015 - 04/30/2016	E
009910	Kainos Partners Inc	06/01/2015 - 05/31/2016	A
006428	McCall, Gibson, Swedlund, Barfoot, PLLC	03/01/2015 - 02/29/2016	A
008322	McConnell & Jones LLP	06/01/2015 - 05/31/2016	A
007286	Methodist Healthcare System	05/01/2015 - 04/30/2016	A
006543	Michael D. Huston	07/01/2015 - 06/30/2016	A
008928	Nabors Corporate Services, Inc.	05/01/2015 - 04/30/2016	A
008881	Northeast Texas Community College	03/01/2015 - 02/29/2016	E
008768	Pate and Appleby, LLP	09/01/2015 - 08/31/2016	E
007375	Patterson & Associates	07/01/2015 - 06/30/2016	A
009711	Pension Planning Consultants, Inc.	05/01/2015 - 04/30/2016	A
009845	Right Management	07/01/2015 - 06/30/2016	E
002465	Stewart Title Guaranty Company	10/01/2015 - 09/30/2016	A
008698	Stout Risius Ross, Inc.	05/01/2015 - 04/30/2016	A
004619	Sutton Frost Cary, LLP	06/01/2015 - 05/31/2016	A
004403	The Executive Committee	03/01/2015 - 02/29/2016	A
004184	The Tax School	08/01/2015 - 07/31/2016	A
003095	Total Petrochemicals and Refining USA, Inc.	09/01/2015 - 08/31/2016	A
005719	Wolfepak, Inc.	08/01/2015 - 07/31/2016	A

Registration Status: A = Currently active E = Currently expired

Check the Board website at www.tsbpa.state.tx.us for qualified CPE providers before enrolling in a CPE course.

Report CPE hours on the Board website as you complete them.

If you have questions regarding CPE, call 512-305-7844.

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 three years, or until the Respondent complies with the licensing requirements of the Act, whichever is earlier. A \$100 penalty was imposed for each year the Respondent continued to be in non-compliance with 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
Marlene Teresa Albers, Houston, TX	9/19/2013	Maria Guadalupe Garcia, Pearland, TX	9/19/2013
Daryl McKean Allen, Houston, TX	9/19/2013	Gail Ripko Hall, Humble, TX	9/19/2013
Jerry Michael Bates, Frisco, TX	9/19/2013	Christopher James Halpin, Dallas, TX	9/19/2013
Donna Marie Correll, Houston, TX	9/19/2013	Robert Louis Moses, Houston, TX	9/19/2013
Ewen Webb Crunk, III, Houston, TX	9/19/2013	Huy Xuan Pham, Houston, TX	9/19/2013
Fred Hale Falls, San Antonio, TX	9/19/2013	Jessie Rodriguez, Jr., Port Lavaca, TX	9/19/2013
Kelly Michelle Fillingim, Dallas, TX	9/19/2013	Darrell Lessley Ward, Emory, TX	9/19/2013



Are CPAs allowed to advertise through direct mailings?



Direct mailings are permitted if they comply with standards set forth in Board Rule 501.82.

TEXAS STATE BOARD REPORT

It's Faster and More Efficient —

to receive an electronic copy of the *Board Report* rather than waiting for a paper copy to arrive in the mail. Email publicinfo@tsbpa.state.tx.us to select this option, or reply to the next email with this subject line:

I want to receive the Texas State Board Report electronically.



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

3-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
Gary Duane Barker, Magnolia, TX	9/19/2013	James Peter Martin, El Paso, TX	9/19/2013
Kenneth Jeffrey Barker, Austin, TX	9/19/2013	Michael Peter Martin, Rockaway Township, NJ	9/19/2013
Michael Brandon Benton, Bishop, TX	9/19/2013	Harleen Kaur Marwah, Houston, TX	9/19/2013
Melissa Bertel, Colleyville, TX	9/19/2013	Geoffrey McIntyre, Richardson, TX	9/19/2013
Sandra Lynette Boyer, Fort Worth, TX	9/19/2013	Michelle Yvonne Moudry, Houston, TX	9/19/2013
Michael Stanley Bush, Mt. Pleasant, SC	9/19/2013	Sondra Annice Mullan, Allen, TX	9/19/2013
William Cecil Bybee, Midland, TX	9/19/2013	Karen Bjordammen Murgiano, S. Euclid, OH	9/19/2013
Rosan G. Calabello, Winter Park, FL	9/19/2013	Roger John Osborne, Tallahassee, FL	9/19/2013
Edward Chih-Li Chen, Houston, TX	9/19/2013	Jo Ann Petersen, Houston, TX	9/19/2013
Helen Liang Chen, Houston, TX	9/19/2013	Harvey Reece Pettigrew, Jr., Fort Worth, TX	9/19/2013
Andrew Ki Chong, New York, NY	9/19/2013	Nathan Eugene Pingelton, McKinney, TX	9/19/2013
Dorothy Hines Cochran, Henderson, TX	9/19/2013	Danna Delene Gardner Pohler, Spring, TX	9/19/2013
Christine Elizabeth Davies, Columbus, TX	9/19/2013	Robert Brooks Pugh, Georgetown, TX	9/19/2013
Michael Phillip Deo, Magnolia, TX	9/19/2013	Richard Lee Ratcliff, Lexington, NC	9/19/2013
Romesh Kumar Deora, Budaiya, BAHRAIN	9/19/2013	Anthony Michael Rosich, Dallas, TX	9/19/2013
Raymond Michael Devenport, Houston, TX	9/19/2013	Joseph Reinhard Rozelle, Pearland, TX	9/19/2013
Leah Grant Follette, Frisco, TX	9/19/2013	Leo Travis Sanders, Fort Worth, TX	9/19/2013
Frederick Robert Fox, Jr., Burnsville, MN	9/19/2013	Eric Victor Schmid, Greenville, SC	9/19/2013
John Bernhard Gersch, Jr., Giddings, TX	9/19/2013	Charles Brian Strickland, Austin, TX	9/19/2013
Brian Keith Hankins, Minnetonka, MN	9/19/2013	Jacob Douglas Tate, Allen, TX	9/19/2013
Marjorie Prucka Harberg, Euless, TX	9/19/2013	Everett G. Topham, III, San Antonio, TX	9/19/2013
Jeffrey Ray Hill, Lake Geneva, WI	9/19/2013	Donald Wayne Trofholz, Rochester, MI	9/19/2013
Pat Lynn Koehler, Aubrey, TX	9/19/2013	Robert Harold Watts, West Palm Beach, FL	9/19/2013
Pervin Houston Land, Jr., Conroe, TX	9/19/2013	Jean Elizabeth Wilson, Fleming, CO	9/19/2013
Gregory Carl Manning, Holyoke, CO	9/19/2013	William John Wojcik, Wexford, PA	9/19/2013

**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. Use one of the following methods to let us know you've moved:

- **Go online under "Online Services":**
www.tsbpa.state.tx.us
- **Email:** licensing@tsbpa.state.tx.us
- **Phone:** 512-305-7853
- **Mail:** TSBPA
333 Guadalupe Twr 3 Ste 900
Austin, TX 78701

Texas State Board of Public Accountancy

333 Guadalupe, Twr 3, Ste 900
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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.

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.

