



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 147 | May 2021

NEWS & UPDATES

Governor Abbott Appoints New Board Members

Governor Greg Abbott appointed five new Board members to the Texas State Board of Public Accountancy (TSBPA) on March 15, 2021. Newly-appointed Board members include **Susan I. Adams, CPA** of Colleyville; **Olivia Espinoza-Riley, CPA** of Addison; **Renee D. Foshee, Esq., CPA** of San Marcos; **Ray R. Garcia, CPA** of Houston; and **Sheila M. Vallés-Pankratz** of Mission. The new members will each serve a six-year term and have replaced members with expired terms. Please join us in congratulating and welcoming our newest Board members!



Susan I. Adams, CPA

Susan I. Adams, CPA of Colleyville is a shareholder of Huselton Morgan & Maultsby, PC. She is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants (TXCPA) and past president of TXCPA Fort Worth. She is past chair and a member of The Foundation of Accounting and Financial Women's Alliance that awards scholarships to accounting and finance students. She is also a member of the Tarrant County Bar Association. Additionally, she serves on the board and finance committees of The Warm Place, Child Care Associates, and on the Accounting Advisory Board of the University of North Texas. Adams received a Bachelor of Science in Accounting from the University of North Texas.



Olivia Espinoza-Riley, CPA

Olivia Espinoza-Riley, CPA of Addison is an accounting supervisor at CBRE, Inc. She is a member of the Texas Society of Certified Public Accountants (TXCPA), where she serves on the Diversity and Inclusion Committee as well as the Branding Committee, and is a member of the TXCPA Dallas Chapter. Ms. Espinoza-Riley received a Bachelor of Business Administration with a major in Accounting from the California State Polytechnic University, Pomona.

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

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of April 16, 2021)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010075	ABIP, PC	05/01/2023 - 04/30/2024	A
008282	Atchley & Associates, LLP	03/01/2023 - 02/28/2024	A
009882	BKM Sowan Horan, LLP	02/01/2023 - 01/31/2024	A
010381	Blazek & Vetterling	01/01/2023 - 12/31/2023	A
006525	Brockway, Gersbach, Franklin & Niemeier, P.C.	06/01/2023 - 05/31/2024	A
006090	Burton McCumber & Longoria, LLP	06/01/2023 - 05/31/2024	A
010069	Chevron Phillips Chemical Company LLC	04/01/2023 - 03/31/2024	A
010323	Condley and Company, LLP	02/01/2023 - 01/31/2024	A
003523	Cornwall Jackson, PLLC	06/01/2023 - 05/31/2024	A
008054	Dallas / Ft Worth Chapter of Turnaround Management Assoc	01/01/2023 - 12/31/2023	A
000408	Dallas Chapter of the IIA	01/01/2023 - 12/31/2023	A
010450	Foster Financial Group	01/01/2023 - 12/31/2023	A
001572	Fox, Byrd & Company, PC	05/01/2023 - 04/30/2024	A
008878	Fringe Benefit Group, Inc.	03/01/2023 - 02/28/2024	A
000713	HFMA - Texas Gulf Coast Chapter	04/01/2023 - 03/31/2024	E
003371	Holt Development Services, Inc.	03/01/2023 - 02/28/2024	A
002818	Howard, LLP	04/01/2023 - 03/31/2024	A
008911	ISSA Texas Gulf Coast	04/01/2023 - 03/31/2024	A
010521	JKondner Company LLC	02/01/2023 - 01/31/2024	E
009133	Jones Walker LLP	04/01/2023 - 03/31/2024	A
009322	Lauterbach, Borschow & Company, PC	06/01/2023 - 05/31/2024	A
010513	Moss, Luse and Womble, LLC	12/01/2022 - 11/30/2023	A
010517	Navarro College	01/01/2023 - 12/31/2023	E
006019	Pena Briones McDaniel & Co., P.C.	03/01/2023 - 02/28/2024	A
010309	Rodl Langford De Kock LLP	11/01/2022 - 10/31/2023	A
010463	RT Edwards & Associates, PC	03/01/2023 - 02/28/2024	A
001634	SBNG, P.C.	06/01/2023 - 05/31/2024	A
008865	Sirius Solutions, LLLP	02/01/2023 - 01/31/2024	E
010386	Slattery Perkins Ramirez P.C.	01/01/2023 - 12/31/2023	A
009462	State Tax Advisors	01/01/2023 - 12/31/2023	A
010245	TBK CPA, PLLC	02/01/2023 - 01/31/2024	A
010444	TechnipFMC, Plc - Tax Department	11/01/2022 - 10/31/2023	A
007840	The Dallas Foundation	01/01/2023 - 12/31/2023	A
000388	TXCPA - Panhandle	01/01/2023 - 12/31/2023	E
000441	TXCPA Dallas CPE Corporation	01/01/2023 - 12/31/2023	A
000535	TXCPA Wichita Falls	02/01/2023 - 01/31/2024	A
000369	University of North Texas Department of Accounting	01/01/2023 - 12/31/2023	A
005054	Waters, Vollmering & Associates, LLP	03/01/2023 - 02/28/2024	E
009594	Wednesday Tax Forum	04/01/2023 - 03/31/2024	A

• 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**

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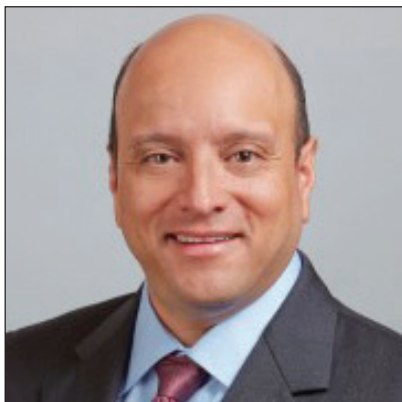
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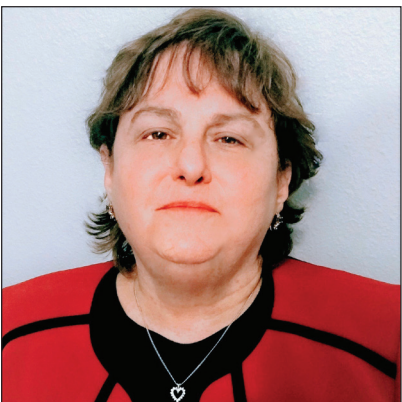
Renee D. Foshee, Esq., CPA

Renee Foshee, Esq., CPA of San Marcos is an assistant professor at Angelo State University. She is a member of the San Antonio and San Angelo Chapters of the Texas Society of Certified Public Accountants, and the American Institute of Certified Public Accountants. Additionally, she is a member of the State Bar of Texas and the American Bar Association. Foshee received a Bachelor of Science in Education from Abilene Christian University, a Master of Accountancy from Texas State University, a Juris Doctor degree from Texas Tech University School of Law, a Master of Laws in Trial Advocacy from Temple University Beasley School of Law, and a Master of Laws in Taxation from Southern Methodist University Dedman School of Law.



Ray R. Garcia, CPA

Ray R. Garcia, CPA of Houston is a Partner of over 20 years at PricewaterhouseCoopers LLP (PwC). Throughout his career, he has held various senior leadership roles, including U.S. and Mexico assurance operations leader, and served on the U.S. Board of Partners. He is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants. Additionally, he is a board member of the Coastal Conservation Association of Texas, an executive board member of The 100 Club, and a Celebration of Reading Committee member of the Barbara Bush Literacy Foundation. Garcia received a Bachelor of Business Administration in Accounting from Texas A&M University.



Sheila M. Vallés-Pankratz

Sheila M. Vallés-Pankratz of Mission is executive vice president of Hollis Rutledge and Associates, Inc. She most recently served as chair of the Manufactured Housing Board. Previously, she served as a commissioner for the Mission Housing Authority and president of the Mission Library Board. Additionally, she was a member of the Mission Chamber of Commerce and the Hidalgo County Workforce Board Planning Committee. Vallés-Pankratz received a Bachelor of Arts in Political Science and English from The University of Texas Pan American and a Master of Public Administration with a Specialization in Fiscal Administration from Ohio State University. ■

Board Elects New Slate of Officers

During the January 14, 2021, Board Meeting, the Board's Nominating Committee announced its recommendation for the election of officers and Executive Committee members-at-large. Manuel Cavazos IV, Esq., CPA will continue to serve as presiding officer. The Board approved the following new slate of officers and Executive Committee members-at-large for terms to run from 2021 through 2022:

- **Lisa A. Friel, CPA**
Assistant Presiding Officer
- **Kevin J. Koch, CPA**
Treasurer
- **James D. "Jim" Ingram IV, CPA**
Secretary
- **Jamie D. Grant**
Executive Committee Member-at-Large
- **Debra D. Seefeld, CPA**
Executive Committee Member-at-Large
- **Debra S. Sharp**
Executive Committee Member-at-Large ■



Left: TSBPA Executive Director William Treacy
Right: TSBPA Presiding Officer Manuel Cavazos

TSBPA Executive Director William Treacy Achieves 30-Year Milestone

Texas State Board of Public Accountancy (TSBPA) Executive Director William Treacy achieved a milestone of serving as executive director to the TSBPA for 30 years as of September 1, 2020. Presiding Officer Manuel Cavazos IV, Esq., CPA presented him with a plaque to recognize his service to the Board. Mr. Treacy has also served on many National Association of State Boards of Accountancy (NASBA) committees. He is a member of the International Qualifications Appraisal Board (IQAB) and served as chairman for seven years. Over the years, Mr. Treacy represented the United States in signing Professional Mutual Recognition Agreements with representatives of Canada, Hong Kong, Ireland, Mexico, and New Zealand professional bodies. In 2009, he was presented with the Lorraine P. Sachs Standard of Excellence Award for his dedication to improving the effectiveness of accounting regulation. The Board congratulates and thanks Mr. Treacy for his many years of exemplary service. ■

Texas Board Honors Outgoing Members

The Texas State Board of Public Accountancy (TSBPA) would like to thank its outgoing Board members for their time, dedication, and service to the profession. The Board would like to honor and recognize their commitment and all of their accomplishments. “We have been very fortunate with the amount of talent and diverse skill sets on the Board,” said TSBPA Executive Director William Treacy. “On behalf of the Board and the agency, I would like to express my deepest gratitude to our outgoing Board members. Each member brought their perspective and unique experience to the Board over the years. They were all willing to serve whenever asked and their input and support was vital to the administration of the *Public Accountancy Act*. We sincerely appreciate their service to the public and the profession,” Treacy said.

We would like to thank the following outgoing Board members:

Roselyn (Rosie) Morris, Ph.D., CPA of San Marcos was appointed to the TSBPA in 2015 by Governor Greg Abbott and was elected as assistant presiding officer of the Board in September 2019. Dr. Morris was the chair of the qualifications committee and served on several other Board committees, including executive, constructive enforcement, and peer review. Dr. Morris is currently serving on the Hays County Appraisal Review Board and on the City of San Marcos Women’s Commission. She retired in 2016 as a professor and chair at the McCoy College of Business Administration, Department of Accounting at Texas State University. She was honored with the Texas Society of Certified Public Accountants (TXCPA) Meritorious Service to the Accounting Profession Award in 2020.



Roselyn (Rosie) Morris, Ph.D., CPA



Benjamin (Ben) Peña, CPA

Benjamin (Ben) Peña, CPA of Brownsville was appointed to the TSBPA in 2015 by Governor Greg Abbott and was elected as secretary of the Board in January 2018 and then served as treasurer of the Board from 2019 until 2021. He also served as chair of the behavioral enforcement committee and was a member of the executive, peer review, qualifications, and rules committees. Mr. Peña is a partner with Burton, McCumber & Longoria, LLP in Brownsville. He has served as director-at-large and is a member of the TXCPA. He is a member of the American Institute of Certified Public Accountants (AICPA), Association of Certified Fraud Examiners, and the National Association of Certified Valuators and Analysts. He has served as vice-president of the Brownsville Community Foundation, as well as a director of the Brownsville Chamber of Commerce.



Timothy L. (Tim) LaFrey, Esq., CPA

Timothy L. (Tim) LaFrey, Esq., CPA of Austin was appointed to the TSBPA in 2015 by Governor Greg Abbott and was elected as secretary of the Board in September 2019. He served on the executive, behavioral enforcement, continuing professional education, and rules committees of the TSBPA. Mr. LaFrey is an attorney of counsel with McGinnis Lochridge. Previously, he was the executive vice-president and chief operating officer, treasurer, and a member of the Board of Directors of the Seton Healthcare Family. He also served as president and was a member of the Board of Directors of the American Physicians Service Group, Inc. and served as a member of the Board of Directors of the TXCPA and the Travis County Bar Association.



Ross T. Johnson, CPA

Ross T. Johnson, CPA of Houston was appointed to the TSBPA in 2015 by Governor Greg Abbott and was elected as executive committee member-at-large of the Board in September 2019. Mr. Johnson served as chair of the technical standards review committee and served on several other Board committees, including constructive enforcement, continuing professional education, executive, and rules. Mr. Johnson is a managing director of audit and assurance services at Deloitte & Touche LLP. He is a member of the AICPA and the TXCPA. He is also a deacon at Tallowood Baptist Church in Houston and previously served as a member of the Planning and Zoning Commission of the City of Spring Valley Village, Texas.



Kimberly E. Wilkerson, Esq.

Kimberly E. Wilkerson, Esq. of Lubbock was appointed to the TSBPA in 2015 by Governor Greg Abbott and was elected as executive committee member-at-large of the Board in September 2019. Additionally, she served on the executive, licensing, peer assistance oversight, rules, and technical standards review committees of the TSBPA. Mrs. Wilkerson is a shareholder with Hund, Krier, Wilkerson & Wright, P.C. She is also a member of the State Bar of Texas, the Lubbock County Bar Association, and the Lubbock County Women's Bar Association.

The Board greatly appreciates all of its outgoing Board members and their essential contributions to the profession. ■

Fingerprint-Based Background Check Updates

The Board began phasing in fingerprint-based background checks for all Texas CPAs on October 15, 2019. Currently, almost 38,000 licensees and non-CPA firm owners have successfully completed this new requirement. While Texas licensees have made good progress, more than 14,000 CPAs still remain to be fingerprinted. If you see the following banner on your account login page, you still need to be fingerprinted:

Your license fees have been paid and your license has been issued.

As of today (05/20/2021) your legislatively mandated CPA License Fingerprint Status is: **Need to be fingerprinted.**

In accordance with the 86th Texas Legislature and *Section 901.169* of the [Public Accountancy Act](#), a new fingerprinting requirement has been added to the renewal process for your CPA license.

To schedule your appointment, simply visit [IdentoGO: 11J9GV - Texas State Board of Public Accountancy - Licensee](#) and follow the instructions.

The agency **Service Code** is **11J9GV**.

When prompted, please enter your unique **Agency Identifier: BP-L0#####**

If you think there has been an error or you have already been fingerprinted for the purpose of renewing your license with the Board and you still see this notification on your account, please call **(512) 305-7853** for additional help.

Legislation is in the works to possibly extend the fingerprinting deadline to September 1, 2022. **Senate Bill 297** was introduced by Senator Charles Perry, CPA from Lubbock. **House Bill 2023** was introduced by Representative Angie Chen Button, CPA from Richardson and co-authored with Representatives Scott Sanford, CPA; Phil Stephenson, CPA; and John Frullo, CPA. 2020 proved to be a difficult year to compel thousands of Texas CPAs to be fingerprinted. Despite the challenges presented by COVID-19, more than 73 percent of licensed CPAs required to be fingerprinted managed to get it done. Well done!

Even though there is a possibility for an extension of time into 2022, don't delay any longer than is necessary to complete this important requirement. Simply follow the instructions on your account page (shown above) after you have accessed your account through the [TSBPA website](https://www.tsbpa.texas.gov/php/fpl/indsecentry.php) (<https://www.tsbpa.texas.gov/php/fpl/indsecentry.php>).

Please read the [Frequently Asked Questions](#) on the Board's website for more fingerprinting information and updates. ■

Lookup A License

Employers, professionals, and the general public can use the License Lookup tool on our website to verify the status of an **individual Texas CPA** (<https://www.tsbpa.texas.gov/php/fpl/indlookup.php>), a **registered CPA firm** (<https://www.tsbpa.texas.gov/php/fpl/frmllookup.php>) or a **Board-approved sponsor** (<https://www.tsbpa.texas.gov/php/fpl/spnlookup.php>).

In addition, the National Association of State Boards of Public Accountancy **CPAverify** tool provides a national database of licensed CPAs and CPA firms. CPAverify minimizes the need to check the website of each state board of accountancy individually to determine a CPA's license status. ■

New Model for Licensure, New CPA Exam Expected to Launch 2024

The American Institute of Certified Public Accountants (AICPA) Governing Council and the National Association of State Boards of Accountancy (NASBA) Board of Directors voted to support advancing the CPA Evolution initiative, which consists of a new core + discipline CPA licensure model and a new Uniform CPA Exam. The new CPA licensure model was developed to better reflect how CPAs work in practice today. It addresses the knowledge, new technology skills, and competencies that CPAs must possess to meet the current and future needs of the practice.



NASBA and the AICPA report that procedures once performed by newly-licensed CPAs are now being automated, off-shored, or carried out by paraprofessionals. Responsibilities traditionally assigned to more experienced staff are now the responsibility of those just entering the profession. New CPAs are now expected to have more advanced critical thinking, problem solving, and professional judgment skills, as well as a better understanding of systems, controls, risk, Service Organization Control engagements, and data analysis.

“ ... procedures once performed by newly-licensed CPAs are now being automated, off-shored, or carried out by paraprofessionals.”

NASBA and the AICPA received feedback to develop the CPA Evolution initiative from more than 3,000 individuals and organizations, including key stakeholders in the profession such as state boards of accountancy, academia, and CPA firms of all sizes. The organizations received widespread support for changing the CPA licensure model with a strong foundation of accounting, auditing, and tax but with an increased emphasis on technology. CPA candidates will be required to complete the same extensive core examination but will also test in a discipline, such as business reporting and analysis, information systems and controls, or tax compliance and planning.

“Responsibilities traditionally assigned to more experienced staff are now the responsibility of those just entering the profession.”

However, NASBA and the AICPA report that the new model will not increase exam requirements to an unsustainable level. CPAs will still be able to practice in any area, as long as they have the required competence to do so. The new licensure model will also strengthen the state board public protection mandate and can be adapted over time as the role of the CPA continues to evolve.

Visit evolutionofcpa.org to learn more about the new licensure model or reach out to Feedback@EvolutionofCPA.org. ■

ENFORCEMENT ACTIONS

Ratified at the March 11, 2021 Board Meeting

A. AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 20-08-03L**
Respondent: John Andrew Dean
Hometown: Georgetown, TX
Certificate No.: 103797
Rule Violations: 501.90(5), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked and he agreed to pay \$482.30 in administrative costs.

Respondent was convicted of possession of a controlled substance, evading arrest, assault causing bodily injury to a family member, and resisting arrest. In addition, Respondent failed to respond to Board communications.

- 2. Investigation Nos.: 20-08-11L & 20-08-12L**
Respondents: Chris Colin Frederickson & Chris Colin Frederickson (Firm)
Firm License No.: S01840
Hometown: Pass Christian, MS
Certificate No.: 025215
Firm License No.: S01840
Rule Violations: 501.74(b), 501.76, 501.80, 501.81, 501.90(12)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby the Board accepted Respondent's involuntary surrender of his certificate in lieu of further disciplinary proceedings.

Respondents failed to complete an engagement, failed to respond to clients' requests for information, failed to return client records upon request, and practiced while both the individual and firm license were delinquent/expired.

- 3. Investigation No.: 20-10-05L**
Respondent: Duncan Kyle Furrh
Hometown: Jacksonville, FL
Certificate No.: 089168
Rule Violation: 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked; however, the revocation was stayed and Respondent was placed on probation for five years under certain conditions.

Respondent was convicted of Driving While Intoxicated.

- 4. Investigation Nos.: 20-09-41L & 20-09-42L**
Respondents: Sueann Porter & Sueann Porter, CPA PLLC
Hometown: Stephenville, TX
Certificate No.: 070270
Firm License No.: C09267
Rule Violations: 501.81, 527.4
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondents were reprimanded and Respondent Firm's license placed on limited scope status until Respondent Firm receives a rating of pass on its peer review. In addition, Respondent Firm is ordered to pay a \$1,000 administrative penalty and \$620.97 in administrative costs within 60 days of the Board Order. Respondent practiced through Respondent Firm and offered attest services while Respondent Firm's license was delinquent/expired. Respondent Firm was dropped from the American Institute of Certified Public Accountants Peer Review Program and failed to complete peer review.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation Nos.: 19-09-13L & 19-09-14L**
Respondents: Timothy R. Porter & Pressler, Thompson and Company, LLC
Hometown: Kerrville, TX
Certificate No.: 024258
Firm License No.: C08934
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$10,000, and administrative costs of \$32,640. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits for for-profit entities without a pre-issuance reviewer approved by the chair of the Technical Standards Review Committee.

Respondent Firm issued audit reports for a for-profit company that failed to meet professional standards.

- 2. Investigation No.: 20-09-20L**
Respondent: Claire Frances Austin
Hometown: Dallas, TX
Certificate No.: 108920
Rule Violations: 501.73, 523.114
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$1,000 to be paid in installments.

Respondent received, sent, or requested exam answers to internally administered continuing professional education exams.

- 3. Investigation No.: 20-11-06L**
Respondent: Zachary T. Ratcliffe
Hometown: Denver, CO
Certificate No.: 111286
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$1,000 to be paid in installments.

Respondent received, sent, or requested exam answers to internally administered continuing professional education exams.

4. Investigation Nos.: 19-11-01L & 19-11-02L

Respondents: Erskine Delacy Payne & Erskine Payne CPA, PLLC

Hometown: Houston, TX

Certificate No.: 063810

Firm License No.: C07610

Rule Violations: 501.60, 501.62, 527.4

Act Violations: 901.159, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$15,000, and administrative costs of \$641.49. Respondents are prohibited from performing audits, compilations, and reviews for non-profit and governmental entities.

Respondent Firm issued audit reports for several entities while the Respondent Firm was not enrolled in the American Institute of Certified Public Accountants' Peer Review Program.

B. PROPOSALS FOR DECISION

1. Investigation Nos.: 20-06-13L, 20-06-14L, 20-06-15L, 20-06-16L, 20-08-05L, 20-08-06L, 20-08-07L & 20-08-08L

Respondent: Edward Lee Batinga & Batinga CPA PLLC (Firm)

Hometown: Katy, TX

Certificate No.: 096748

Firm License No.: C10021

Rule Violations: 501.74(b), 501.76, 501.90(12), 501.93

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

Respondents failed to respond to an offer of an ACO by the Behavioral Enforcement Committee (BEC) revoking the Respondents' certificate and licenses for: failing to file business and personal income tax returns and a business Franchise Tax Report for two clients; failing to file for an extension to file an income tax return; incorrectly preparing income tax returns and failing to respond to clients' inquiries; and for failing to respond to written communications from the Board.

During the course of four investigations, the Respondents failed to respond to several communications from the Board or did not respond to communications from the Board on a timely basis.

The Board revoked the Respondents' certificate and licenses, assessed an administrative penalty of \$10,000, and administrative costs of \$2,260.82.

2. Investigation Nos.: 20-01-05L, 20-01-06L, 20-02-11L & 20-02-12L

Respondents: Douglas Alan Fleming & Barker & Fleming PC (Firm)

Hometown: Granbury, TX

Certificate No.: 048488

Firm License No.: C04460

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

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

Respondents failed to respond to an offer of an ACO by the BEC revoking the Respondents' certificate and licenses for: failing to file federal income tax return for a client for the years 2015 through 2018; failing to timely file a tax form with the Internal Revenue Service; failing to respond to clients' inquiries; and failing to return client records. During the course of two investigations, the Respondents failed to respond to several communications from the Board or did not respond to communications from the Board on a timely basis.

The Board revoked the Respondents' certificate and licenses, assessed an administrative penalty of \$10,000, and administrative costs of \$1,477.95.

3. Investigation Nos.: 20-03-08L, 20-03-09L, 20-05-07L, & 20-05-08L

Respondents: Brenda Roxanne Samaniego & Roxie Samaniego, CPA, P.C. (Firm)

Hometown: El Paso, TX

Certificate No.: 085274

Firm License No.: C10325

Rule Violations: 501.74(b), 501.90(2), 501.90(10), 501.90(12), 501.93

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

Respondents failed to respond to an offer of an ACO by the BEC revoking the Respondents' certificate and licenses for: failing to return an overpayment for an engagement to prepare audited financial statements and tax returns for non-profit corporations; failing to return an overpayment for a second audit engagement; and failing to respond to clients' inquiries. During the course of two investigations, the Respondents failed to respond to several communications from the Board or did not respond to communications from the Board on a timely basis.

The Board revoked the Respondents' certificate and licenses, assessed an administrative penalty of \$20,000, and administrative costs of \$1,531.82.

**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 75,000 licensed CPAs in Texas 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) 305-7853 or email:
licensing@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
Cynthia Kay Barham, Lantana, TX	03/11/2021
Larry Allen Bohannon, Houston, TX	03/11/2021
Ann Marie Brannan, North Richland Hills, TX	03/11/2021
Dawn Evarette Grigsby Broussard, Missouri City, TX	03/11/2021
Gerald David Brown, Dripping Springs, TX	03/11/2021
Catherine Lynn Coffey, Dallas, TX	03/11/2021
Nancy Ellen Cooley, Huntsville, TX	03/11/2021
Charles Eller Cowan, Carrollton, TX	03/11/2021
William J. Dale, Cypress, TX	03/11/2021
Mary Lue Farrell, Fort Worth, TX	03/11/2021
Joel Dwayne Ferguson, Fort Worth, TX	03/11/2021
Paul Louis Finken, Bentonville, AR	03/11/2021
Teresa Lee Gattis, Benbrook, TX	03/11/2021
Donna Lynn Gossett, Allen, TX	03/11/2021
Kerry Edward Graham, Wichita Falls, TX	03/11/2021
Rebecca Kull Gray, Seabrook, TX	03/11/2021
John Scott Green, Flower Mound, TX	03/11/2021
Robin Brogdon Haley, Austin, TX	03/11/2021
Arsala Haneef-Khatri, Sugar Land, TX	03/11/2021
Jon Kirk Harrison, Houston, TX	03/11/2021
Roberto Hernandez Jr., Missouri City, TX	03/11/2021
Guy Michael Hohmann, Austin, TX	03/11/2021
Patricia Lenore Copeland Ivy, Austin, TX	03/11/2021
Lisa Lynn Holmes Jamieson, Fort Worth, TX	03/11/2021
Christopher W. Kindle, Keller, TX	03/11/2021
Jack Douglas Laird, Argyle, TX	03/11/2021
Jennifer Jooyoung Lee, Houston, TX	03/11/2021
Samuel Wanshen Lin, Frisco, TX	03/11/2021
Deehsuan Diana Liu, Bellevue, WA	03/11/2021
Consuelo Garza Lopez, Austin, TX	03/11/2021
Marilyn Matthews, Midland, TX	03/11/2021
Traci McLeod, Manchaca, TX	03/11/2021
Sean Patrick McQueen, Richardson, TX	03/11/2021

Respondent / Location	Board Date
Douglas Mark Mills, London, UK	03/11/2021
Edward Montana, Katy, TX	03/11/2021
Debra Nan Moore, Austin, TX	03/11/2021
Dawnell Jean Morris, San Antonio, TX	03/11/2021
Judy Thoai Nguyen, Houston, TX	03/11/2021
Lorrie Ann Nugent, Dallas, TX	03/11/2021
Michael Lynn Paxton, Irving, TX	03/11/2021
Sidney M. Petersen Jr., Arlington, TX	03/11/2021
Levi Marion Preston, Austin, TX	03/11/2021
Frederick Guy Rhodes, Houston, TX	03/11/2021
Ullman Mark Smith, Dallas, TX	03/11/2021
Walter Ashley Storie, Houston, TX	03/11/2021
Yuqiu Tang, Bellaire, TX	03/11/2021
James Patrick Templer, Flower Mound, TX	03/11/2021
Stacy Alan Vercher, New Braunfels, TX	03/11/2021
Melissa Suzanne Villareal, Double Oak, TX	03/11/2021
Brian William White, Round Rock, TX	03/11/2021
Clay Ryan Wiederhold, Montgomery, TX	03/11/2021
Melanie Lee Williams, Sugar Land, TX	03/11/2021
Joseph Clark Wirtala, Trophy Club, TX	03/11/2021
William Christopher Wright, Harlingen, TX	03/11/2021
Belinda Denise Wyatt, Houston, TX	03/11/2021
David Sanders Yount, Houston, TX	03/11/2021
Larry Mason Yowell, Plano, TX	03/11/2021

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
Roy Adams, Van Alstyne, TX	03/10/2021
Sheryl Dawn Adrian, Houston, TX	03/10/2021
Justin Arnold Akong, Arlington, TX	03/10/2021
Barbara Jean Burrell Arpin, El Paso, TX	03/10/2021
Gilles Maurice Aubin, Sugar Land, TX	03/10/2021
Ryan Bailey, Vista, CA	03/10/2021
Karen G. Blake Spring, TX	03/10/2021
Jennifer Levy Boyles, Atlanta, GA	03/10/2021

Respondent / Location	Board Date	Respondent / Location	Board Date
William Stephen Bratton, Plano, TX	03/10/2021	Lisa Edwards Richards, Houston, TX	03/10/2021
Jonathan Elliott Brimmer, Saginaw, TX	03/10/2021	Edward John Roach, Stanwood, WA	03/10/2021
Robert Glynn Burden, Arlington, TX	03/10/2021	David Edward Robinson, Leander, TX	03/10/2021
Cheryl Lyn Burrows, Austin, TX	03/10/2021	Joe Lynell Rogers Jr., Tyler, TX	03/10/2021
Jerry Arnold Cleaver, Sebastian, FL	03/10/2021	Todd Alan Rognes, Clear Lake, IA	03/10/2021
Cindy Lou Crane Creech, Houston, TX	03/10/2021	Kenneth R. Rugar, Heath, TX	03/10/2021
Myrna K. Deady, Arlington, TX	03/10/2021	Claude A. Sanders, Boston, MA	03/10/2021
Chad Michael Denton, Austin, TX	03/10/2021	James William Sanders, Fair Oaks Ranch, TX	03/10/2021
Nancy Jane Denty, Laredo, TX	03/10/2021	David Franklin Schmedel, Amarillo, TX	03/10/2021
Kenneth Ben Drake, McKinney, TX	03/10/2021	Victoria Suzanne Scott, Fort Worth, TX	03/10/2021
Jerry Earl Elliott, Mansfield, TX	03/10/2021	Ping Shaw, Laguna Hills, CA	03/10/2021
Cynthia Jean Burch Ellis, Edinburg, TX	03/10/2021	Melvin Thomas Staton Jr., College Grove, TN	03/10/2021
Mary Jane Ford, Austin, TX	03/10/2021	Garland David Steely, Pittsburg, TX	03/10/2021
Mark Joseph Freking, Cincinnati, OH	03/10/2021	Nell Dyer Stinson, Houston, TX	03/10/2021
David Joe Geer, Carrollton, TX	03/10/2021	Olivia Stout, San Antonio, TX	03/10/2021
Charles Lee Gillia, Sugar Land, TX	03/10/2021	Sherry Denise Carter Strayer, Hubbard, TX	03/10/2021
John Joseph Griffin, Manvel, TX	03/10/2021	Olga Stefanie Swagerty Houston, TX	03/10/2021
Janet Walker Hamilton, Midland, TX	03/10/2021	Marilyn Sue Harrison Tabacco, Houston, TX	03/10/2021
Bill Patrick Hanley, Dallas, TX	03/10/2021	Christopher Robin Vinson, Houston, TX	03/10/2021
Gary Hausmann, Plano, TX	03/10/2021	Bing Wang, McKinney, TX	03/10/2021
Gary Leon Hayes, San Antonio, TX	03/10/2021	Bryan Keith Ward, Melissa, TX	03/10/2021
David Kelly Holbrook, Tyler, TX	03/10/2021	William Charles Webb Jr., Wilson, OK	03/10/2021
Terry Aubrey Key, Fort Worth, TX	03/10/2021	Donna Soon Yoon, El Paso, TX	03/10/2021
Patricia Durkin Keys, Houston, TX	03/10/2021		
Annie Nguyen Lam, Fort Worth, TX	03/10/2021		
Matthew John Landon, San Antonio, TX	03/10/2021		
Jose Leal, Mission, TX	03/10/2021		
Sang Hoon Lee, Peachtree City, GA	03/10/2021		
Chen Liang, Pearland, TX	03/10/2021		
Ching-Yi Lin, Houston, TX	03/10/2021		
Heather Elizabeth McClure, Dallas, TX	03/10/2021		
Laura Hurd McKee, Colorado Springs, CO	03/10/2021		
Karan Sharise Waynick Mundt, Greer, SC	03/10/2021		
Alfred Tinashe Mushonga, West Lebanon, NH	03/10/2021		
Pirmammad Nazim Mustafayev, Houston, TX	03/10/2021		
Cathy Holloway Neville, Houston, TX	03/10/2021		
Nhat Tan Ba Nguyen, Cypress, CA	03/10/2021		
Debra Lorrene Nunley, Lake Mills, WI	03/10/2021		
Suresh Devkaran Pala, Houston, TX	03/10/2021		
Barbara Worth Palmer, Princeton, TX	03/10/2021		
Pamela Kay Parker, Cypress, TX	03/10/2021		
Sherri Jernigan Pisowicz, Atlanta, GA	03/10/2021		
Mark Anthony Previty, Montgomery, TX	03/10/2021		
Kristopher Michael Reece, Fort Worth, TX	03/10/2021		

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
Consuelo Evangelina Butler, Austin, TX	03/10/2021
Malcolm Tyree Edwards, Highland Village, TX	03/10/2021
Jun Han, Sugar Land, TX	03/10/2021
Jennifer Rayne Jasso, Dallas, TX	03/10/2021
Vicky Lynn Stanley, Friendswood, TX	03/10/2021
Sandra Lynn Wheatley, San Antonio, TX	03/10/2021
Seongeun Hwang Yoon, Chicago, IL	03/10/2021

Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380
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