



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 150 | February 2022

NEWS & UPDATES

Governor Abbott Appoints New Board Member



On December 21, 2021, Governor Greg Abbott appointed new Board member Himesh M. Gandhi, Esq. to serve on the Texas State Board of Public Accountancy (TSBPA) for a term set to expire on January 31, 2025. Mr. Gandhi is an equity partner and attorney at Roberts Markel Weinberg Butler Hailey PC. Mr. Gandhi represents individuals and entities in complex business transactions and litigation matters. His primary areas of

focus are in real estate, construction, mergers and acquisitions, commercial disputes, finance, and general corporate matters.

Mr. Gandhi has served as a Sugar Land City Council member and is Board certified in Commercial Real Estate by the Texas Board of Legal Specialization. He has also served as vice chairman of the Arc of Fort Bend, and as a board member for the Fort Bend Chamber of Commerce and Child Advocates of Fort Bend. He is a member of the State Bar of Texas and the Fort Bend Bar Association. Mr. Gandhi received a J.D. in law from the South Texas College of Law and a Bachelor of Business Administration in Marketing from Houston Baptist University.

The TSBPA would like to congratulate Mr. Gandhi and welcome him to the Board. ■

IN THIS ISSUE

2
CPE Sponsors

3
Fingerprinting Updates

4
Swearing-in Ceremony

5
50-Year Licensees

6
Enforcement Actions

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 January 18, 2022)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
006325	ADKF, PC	11/01/2023 - 10/31/2024	A
008609	Alliance Data Systems Corp	11/01/2023 - 10/31/2024	E
001287	Arnold, Walker, Arnold & Co. PC	12/01/2023 - 11/30/2024	A
010557	Austin Industries	11/01/2023 - 10/31/2024	A
000055	Baylor University Accounting & Business Law	11/01/2023 - 10/31/2024	A
004833	Brehm, Havel & Co., LLP	11/01/2023 - 10/31/2024	A
001846	Cain Watters & Associates, L.L.C.	10/01/2023 - 09/30/2024	A
009210	Calvetti Ferguson, P.C.	09/01/2023 - 08/31/2024	A
000093	Centerpoint Energy	11/01/2023 - 10/31/2024	A
009954	CompuTrain Business Solutions, Ltd.	11/01/2023 - 10/31/2024	A
005920	Doeren Mayhew	12/01/2023 - 11/30/2024	A
008014	Donald W. Kimball, CPA, PC	01/01/2024 - 12/31/2024	A
005294	Dykema	08/01/2023 - 07/31/2024	A
003228	EEPB Company	12/01/2023 - 11/30/2024	A
010506	Energy Tax Advisors	10/01/2023 - 09/30/2024	A
009651	Estate Planning & Community Property Law Journal	11/01/2023 - 10/31/2024	A
007084	Fisher, Herbst & Kemble, PC	11/01/2023 - 10/31/2024	A
000454	Freemon, Shapard & Story	01/01/2024 - 12/31/2024	A
000356	Harper & Pearson Company, PC	12/01/2023 - 11/30/2024	A
001070	Hines	10/01/2023 - 09/30/2024	A
009030	Hudson Advisors, L.P.	10/01/2023 - 09/30/2024	A
009366	Independent Bankers Association of Texas	11/01/2023 - 10/31/2024	A
003915	Institute of Internal Auditors - San Antonio Chapter	01/01/2024 - 12/31/2024	A
009950	Knighon & Stone, PLLC	11/01/2023 - 10/31/2024	A
000426	Lane Gorman Trubitt, LLC	01/01/2024 - 12/31/2024	A
010126	Maverick Capital, Ltd.	11/01/2023 - 10/31/2024	A
000317	McClanahan and Holmes, LLP	12/01/2023 - 11/30/2024	A
003193	Metroplex Practice Management Group	10/01/2023 - 09/30/2024	A
010552	MGR Personnel, LLC	10/01/2023 - 09/30/2024	A
000076	PSK LLP	11/01/2023 - 10/31/2024	A
008781	Richard P. Slaughter Associates, Inc	10/01/2023 - 09/30/2024	A
009667	Scalco Johnson Leahy & Dudek CPAs, PLLC	12/01/2023 - 11/30/2024	A
010545	Sol Schwartz & Associates	08/01/2023 - 07/31/2024	A
001142	Squyres & Co LLP	11/01/2023 - 10/31/2024	A
002551	Stovall, Grandey & Allen, LLP	11/01/2023 - 10/31/2024	A
001222	TACUA	11/01/2023 - 10/31/2024	A
009080	Texas A&M Forest Service	12/01/2023 - 11/30/2024	A
010543	Texas Affiliation of Affordable Housing Providers	08/01/2023 - 07/31/2024	A
005298	Texas Association of Counties	09/01/2023 - 08/31/2024	A
004763	Texas Organization of Rural & Community Hospitals	09/01/2023 - 08/31/2024	A
009631	Texas Skyward User Group	09/01/2023 - 08/31/2024	E
008002	The Catholic Foundation	01/01/2024 - 12/31/2024	A
001283	TX Society of CPAs - Rio Grande Chapter	12/01/2023 - 11/30/2024	A
000387	TX Society of CPAs - South Plains Chapter	01/01/2024 - 12/31/2024	A
000332	TX Society of CPAs-San Angelo Chapter	12/01/2023 - 11/30/2024	A
000094	TXCPA Houston	11/01/2023 - 10/31/2024	A
000144	UT Arlington Dept. of Accounting	11/01/2023 - 10/31/2024	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**

505 E. Huntland Drive, Suite 380
Austin, TX 78752-3757

BOARD MEMBERS

MANUEL (MANNY) CAVAZOS IV, Esq., CPA
PRESIDING OFFICER

LISA A. FRIEL, CPA
ASSISTANT PRESIDING OFFICER

KEVIN J. KOCH, CPA
TREASURER

JAMES D. (JIM) INGRAM IV, CPA
SECRETARY

JAMIE D. GRANT
EXECUTIVE MEMBER-AT-LARGE

DEBRA D. SEEFELD, CPA
EXECUTIVE MEMBER-AT-LARGE

DEBRA S. SHARP
EXECUTIVE MEMBER-AT-LARGE

SUSAN I. ADAMS, CPA

OLIVIA ESPINOZA-RILEY, CPA

RENEE D. FOSHEE, Esq., CPA

HIMESH M. GANDHI, Esq.

RAY R. GARCIA, CPA

JILL A. HOLUP

JEANNETTE P. SMITH, CPA

SHEILA M. VALLÉS-PANKRATZ

EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

Accounting/Administration
(512) 305-7800
FAX (512) 305-7854
accounting@tsbpa.texas.gov

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

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

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

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

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

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

Fingerprinting Updates

More than 43,600 Texas CPAs have been fingerprinted but there are a remaining 10,600 who still need to be fingerprinted by the August 31, 2022 deadline. Approximately 20,000 CPAs were fingerprinted as Exam candidates. Don't procrastinate and delay any longer than is necessary to complete this important requirement! As a reminder, all non-CPA owners in Texas firms are also required to complete the fingerprint-based background check. Licensees who hold the retired or disabled status with the Board do not need to get fingerprinted, unless they return to active status.

Check your fingerprinting status or learn how to complete this requirement by following the instructions on your account page after logging in to [Online Services](#). Fingerprinting services are provided by IdentoGO and there are plenty of appointments available across the state. The Board will usually receive your fingerprinting results within 48 hours after you have been fingerprinted.

Please keep in mind the decision to make fingerprinting mandatory for all Texas CPAs was not made by the Texas State Board of Public Accountancy. The Sunset Commission made the recommendation to the Texas Legislature in 2019 that all CPAs should be fingerprinted. The Texas Legislature has previously mandated fingerprinting requirements for other licensed professionals such as doctors, nurses, architects, engineers, pharmacists, lawyers, and realtors.

Read the [Frequently Asked Questions](https://www.tsbpa.texas.gov/licensing/FPFAQ.html) (<https://www.tsbpa.texas.gov/licensing/FPFAQ.html>) on the Board's website for more fingerprinting information and updates. ■

Record-Breaking Attendance at Board's In-Person Swearing-In Ceremony

The Texas State Board of Public Accountancy (TSBPA) held its first in-person swearing-in ceremony since December of 2019 due to the COVID-19 pandemic. The ceremony took place on Saturday, December 4, 2021, at the Palmer Events Center in Austin. We extended an invitation to everyone who would have been eligible to attend a previously canceled ceremony, so it was four ceremonies combined into one. We had 308 new CPAs, 56 fifty-year honorees, and about 1,800 guests in attendance! It was one of the largest swearing-in ceremonies we have been able to offer.



The large-scale event was a success and went smoothly thanks to the hard work of TSBPA staff. TSBPA Board member attendees included Presiding Officer Manny Cavazos IV, Esq., CPA; Assistant Presiding Officer Lisa Friel, CPA; Treasurer Kevin Koch, CPA; Executive Committee Member-at-Large Jamie Grant; Executive Committee Member-at-Large Debra Seefeld, CPA; Executive Committee Member-at-Large Debra Sharp; Susan Adams, CPA; Olivia Espinoza-Riley, CPA; Renee Foshee, Esq., CPA; and Jill Holup, CFA. The Board members welcomed new CPAs to the profession at the ceremony and helped make it a special event. Additionally, the event would not have been possible without members of TXCPA Austin who volunteered as ushers. See pages 4-5 for photos and 50-year honorees in attendance. ■

Swearing-In Ceremony, December 4, 2021 — Austin, TX



Outstanding candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam.

They included, from **L-R, back row**: Madeleine Ginty, Emma Jost, Kara Killingsworth, and Corey Partridge.

L-R, front row: Ashton Sides, Kristina Warrix, Lexie Wheeler, and Yousef Ziadan.

Board members who welcomed the new CPAs to the profession were, **L-R, back row**: Jamie D. Grant, Lisa A. Friel, Manuel Cavazos IV, Kevin J. Koch, Debra S. Sharp, and Debra D. Seefeld.

L-R, front row: Susan I. Adams, Olivia Espinoza-Riley, Renee D. Foshee, and Jill A. Holup.



Members of the Austin CPA Chapter who generously volunteered their time at the event were, **L-R**: Tony Ross, Jan Keeling, Christi Mondrik, Jason Lucio, Lara Akinboye, Larry Stephens, Diane Joiner, Tracie Miller-Nobles, Kara Hamann, Traci McLeod, and Sundeep Bablani.



Fifty-Year Licensees from the December Ceremony



FIFTY-YEAR LICENSEES IN ATTENDANCE

Robert Anderson
Owen Arnold
Forbes Baker
John Bargman
Alvin Bates
Joe Bickley
Michael Boyd
Robert Brewer
Ralph Cannady
Cathryn Carlson
Frederick "Buddy" Clarke
Richard Clemens
Michael Day
Joe Dove
George Eastes
Loy Epting
James Fincher
Rinaldo Gonzalez
Fred Gothard

Sandra Guilliams
Terry Hardeman
William Haynie
David Hennessee
Narita Holmes
Sammy Hughes
Thomas Jackson
Mary Johnston
Ron Kaiser
Wilburn Lear
Jon Lemon
Bob Lightfoot
Jim Lockart
Richard Lorance
William Maddox
Billy McGuyer
Aubrey Mires
Gerald Nelson
Robert Newberry

Larry Nichols
Jerry Osborne
Joe Osborn
John Perkins
Edward Polansky
William Roach
William Sanders
Robert Scofield
Richard Singhaus
Gene Smith
Chester Swank
David Sweeten
Brock Thompson
Donald Turnbow
Johnny Veselka
Edwin Williams
James Wilson
John Winn

ENFORCEMENT ACTIONS

Ratified at the November 11, 2021 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 21-06-01L**
Respondent: Jeffrey Scott Burns
Hometown: Prosper, TX
Certificate No.: 093508
Rule Violation: 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was suspended for a period of seven years from the effective date of the Board Order; however, the suspension was stayed, and Respondent was placed on probation for seven years. In addition, Respondent must participate in the Accountants Confidential Assistance Network.

Respondent pleaded guilty to driving while intoxicated (DWI) third, a third-degree felony, on March 26, 2021.

- 2. Investigation Nos.: 21-04-08L & 21-04-09L**
Respondents: Robert McLean and Robert McLean (Firm)
Hometown: Spring, TX
Certificate No.: 078912
Firm License No.: T08391
Rule Violations: 501.90(12), 501.80, 501.81
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed \$612.98 in administrative costs to be paid within 30 days of the date of the Board Order. In addition, Respondent agreed to take an additional four hours of ethics within the current renewal cycle.

Respondents failed to respond to several inquiries regarding a notice from the Internal Revenue Service received by a client and practiced public accountancy while licenses were expired.

- 3. Investigation No.: 21-05-05L**
Respondent: Carlos Jose Medina
Hometown: Fort Worth, TX
Certificate No.: 102267
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 for a period of two years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for two years. In addition, Respondent must participate in the Accountants Confidential Assistance Network.

Respondent pleaded guilty to DWI on February 6, 2021.

TECHNICAL STANDARDS REVIEW COMMITTEE

- Investigation Nos.: 15-03-28L & 15-03-29L**
Respondents: Kenneth Ray Johse and Kenneth R. Johse (Firm)
Hometown: Wharton, TX
Certificate No.: 017730
Firm License No.: T02379
Rule Violations: 501.60, 501.61, 501.81
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents would be reprimanded and Respondents agreed to not renew their individual and firm licenses.

Respondent Firm issued an audit report for a homeowner's association that did not meet professional standards and while the firm license was not issued by the Board.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY



Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public.

Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 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

**Ratified at the January 13,
2022 Board Meeting**

AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 21-04-05L**
Respondent: Amber Elizabeth Johns (Rogers)
Hometown: Gladewater, TX
Certificate No.: 106728
Rule Violations: 501.90(2), 501.90(10)
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.

Respondent made undocumented and unauthorized payment transactions from her employer's account to her own personal accounts.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation Nos.: 21-08-10L & 21-08-16L**
Respondents: Sabrina Colleen Hill and Sabrina Hill, CPA, PLLC
Hometown: North Richland Hills, TX
Certificate No.: 107230
Firm License No.: R02029
Rule Violation: 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 \$3,000 and administrative costs of \$456.99, and placed on limited scope prohibiting them from performing audits, compilations and reviews at least until the Respondent firm undergoes a peer review. Respondent firm issued audit reports for several entities while the Respondent firm was not enrolled in the American Institute of Certified Public Accountants' (AICPA) Peer Review Program.

2. **Investigation No.: 19-10-12L**
Respondent: Snell, Levin & Co., RLLC
Hometown: Houston, TX
Firm License No.: P04882
Rule Violation: 527.4
Act Violations: 901.159, 901.502(6)

Respondent firm entered into an ACO with the Board whereby Respondent firm was reprimanded, assessed an administrative penalty of \$6,500 and administrative costs of \$580.73. In addition, Respondent was placed on limited scope prohibiting it from performing audits, compilations and reviews and agreed to disenroll from the AICPA Peer Review Program.

Respondent firm issued audit reports for several entities while the Respondent firm was not enrolled in the AICPA Peer Review Program.

PROPOSED DEFAULT JUDGMENT BOARD ORDER

- **Investigation No.: 20-10-01L**
Respondent: Mark J. Trappio
Hometown: Katy, TX
SOAH Docket No.: 457-21-2597
Certificate No.: 046074
Rule Violations: 501.90(4), 501.90(5), 501.90(13), 501.91
Act Violations: 901.502(6), 901.502(11)

On February 24, 2021, the Behavioral Enforcement Committee (BEC) found that Mark J. Trappio received deferred adjudication for assault in July 1997, was convicted of possession of marijuana in April 2003, was convicted of driving while intoxicated (DWI) in February 2005, was convicted of DWI 2nd in July 2010, received deferred adjudication for assault causing bodily injury to a family member in September 2011, and was convicted of DWI 3rd in September of 2016, a felony. None of the criminal actions were reported to the Board as required by Board rule or during his license renewal application. Respondent then provided altered documents to the Board.

The BEC offered Respondent an ACO ordering his certificate be revoked, and requiring Respondent to pay the Board's direct administrative costs incurred in the investigation and prosecution of this matter. Respondent did not accept this offer.

Pleadings were filed with the State Office of Administrative Hearings and after notice of hearing, Respondent failed to appear. The State Office of Administrative Hearings Administrative Law Judge (ALJ) granted staff's Motion for Default, remanding the matter to the Board and staff recommending that the Board find that: 1) Respondent violated Board *Rules* 501.90(4), 501.90(5), 501.90(13), and 501.91 as well as *Sections* 901.502(6) and 901.502(11) of the *Public Accountancy Act*; 2) Respondent's individual certificate be revoked; and, 3) Respondent be assessed \$425.60 in administrative costs.

Did you change your mailing or email address?



To ensure you continue to receive important Board communications, please notify us if your mailing address or email address has changed!

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **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
Faisal Ali, Irving, TX	11/11/2021
Jeffrey Altizer, McKinney, TX	11/11/2021
Marcelina Alvarado, Fayetteville, TX	11/11/2021
Evelyn Anderson, Harriman, TN	01/13/2022
William Brian Anderson, Arlington, TX	01/13/2022
Bruno Almeida Andrade, Houston, TX	01/13/2022
Monday Onororak Pene Egaruoja Anigboro Houston, TX	11/11/2021
William Lawrence Armstrong, San Antonio, TX	01/13/2022
Stanley Bruce Arneson, Aledo, TX	11/11/2021
Thomas Jason Atzenhofer, Leander, TX	01/13/2022
Katherine Mary Baldwin, Amarillo, TX	01/13/2022
Steven Jason Barany, McKinney, TX	11/11/2021
Ana Maria Barrera, McAllen, TX	01/13/2022
Deborah Ann Bastian, Hurst, TX	01/13/2022
John Gillespie Beall, Dallas, TX	11/11/2021
Dennis Carl Beierle, San Antonio, TX	11/11/2021
Amy Renaud Bell, Midland, TX	11/11/2021
Joseph Paul Berno, Houston, TX	01/13/2022
Robert Max Blalock II, Round Rock, TX	01/13/2022
William Edward Blummer, Houston, TX	11/11/2021
Ronald Joseph Booker, La Grange, TX	01/13/2022
Jean-Pierre Breaux, Carmel, IN	11/11/2021
Jose Antonio Buitureira, Houston, TX	11/11/2021
Randolph Peyton Burch Jr., Houston, TX	11/11/2021
David Keith Canion, Austin, TX	11/11/2021
Spencer Frank Carlton, Austin, TX	01/13/2022
Miguel Carrillo, Dallas, TX	11/11/2021
Amy Elizabeth Cerny, Nashville, TN	01/13/2022
Julienne Linn Chi, Bellaire, TX	01/13/2022
Ronnie Scott Clayton, Manvel, TX	01/13/2022
James Matthew Cole, Houston, TX	11/11/2021
Lori Awtry Cole, Houston, TX	01/13/2022
Brenna Burgess Coley, Dallas, TX	11/11/2021
Robert Dempsey Corbett, Pflugerville, TX	11/11/2021
Kimberly Anne Walters Cotter, Coppell, TX	01/13/2022
Foy Andrew Cox, Arlington, TX	01/13/2022
Melanie Flynn Crutcher, Dallas, TX	01/13/2022
Shannon K. Daniels, Missouri City, TX	11/11/2021
Isabella Irene Kay Deegan, Dallas, TX	01/13/2022

Respondent / Location	Board Date
Reena Kishorebhai Desai, Plano, TX	11/11/2021
Sylvia Frances Dion, West Ford, MA	11/11/2021
Tiffany Douglass, Farmers Branch, TX	01/13/2022
Terrence M. Dula, Dallas, TX	11/11/2021
Lindsey Elizabeth Duncan, Portland, TX	11/11/2021
Megan Ashk Ebadat, Houston, TX	11/11/2021
Christopher Gray Edwards, Honolulu, HI	01/13/2022
Capri Alexandra Elfrez, Waco, TX	01/13/2022
Berry Dean Felder, Amarillo, TX	01/13/2022
Brian Zachary Fellabaum, Austin, TX	11/11/2021
Ralph Charles Floris Jr., Cypress, TX	01/13/2022
James Dale Ford, Lufkin, TX	01/13/2022
Randolph Joel Acosta Francia, Dallas, TX	11/11/2021
Lynn Joseph Frank, Ft. Worth, TX	01/13/2022
Shelly Rustanne Frierson, Waco, TX	11/11/2021
Justin Andrew Gardner, Dallas, TX	11/11/2021
Ryan Christopher Gentry, Houston, TX	01/13/2022
Andrew Alan Gillett, Dallas, TX	11/11/2021
Gregory Scott Glotfelty, Frisco, TX	11/11/2021
Joni Louise Gonzalez, Dallas, TX	01/13/2022
Mitchell Adam Green, Keller, TX	01/13/2022
Stephen John Grofcsik, Parkland, FL	11/11/2021
Amy Marie Kuhler Groff, Coppell, TX	01/13/2022
Adam Joseph Gunning, Cornelius, NC	01/13/2022
Alicia Michelle Hall, Lantana, TX	01/13/2022
Katlyn Taylor Hanes, Sunnyvale, TX	01/13/2022
Shaun Anthony Hardick, Memphis, TN	11/11/2021
Richard Roy Heil, Richmond, TX	01/13/2022
Keith Christiansen Hernandez, Houston, TX	11/11/2021
James Bradford Hickman, Amarillo, TX	01/13/2022
Gary Allen Hotchkiss, Irving, TX	01/13/2022
Kristen Marie Howell, Dallas, TX	01/13/2022
Kelly Marie Hurt, Richardson, TX	01/13/2022
William Todd Huskinson, Houston, TX	01/13/2022
Karon Leigh Irby, Spicewood, TX	11/11/2021
Robert Michael Jackson, Round Rock, TX	01/13/2022
David Michael Jacob, Houston, TX	11/11/2021
Michael Allen Jacobson, Bellaire, TX	01/13/2022
Sarah Elizabeth Jimenez, Dallas, TX	11/11/2021
Laura Marjel Johnston, Westlake Village, CA	11/11/2021
Valerie Ann Kallies, Tomball, TX	11/11/2021
Stacey Ptomey Keene, Richmond, TX	11/11/2021
Michael Andrew Keeton, Dallas, TX	01/13/2022
Kirby Dean Kercheval, Grapevine, TX	11/11/2021
Kazim Khoja, Houston, TX	01/13/2022
Lindy Jo Harper Kinney, Early, TX	01/13/2022
Monica Contreras Koenig, Cedar Park, TX	01/13/2022
Issam Issa Konsul, Cypress, TX	01/13/2022
John Paul Kramer, Houston, TX	11/11/2021
Gregory Duane Laake, Houston, TX	11/11/2021
Michael James Land, Houston, TX	01/13/2022
Richard Allan Lavinski, Palestine, TX	01/13/2022

Respondent / Location	Board Date
Michael Anyanwu Lawanson, Houston, TX	11/11/2021
Jerry Lewis, Austin, TX	11/11/2021
Dorothy Evelyn Wood Licon, Dallas, TX	11/11/2021
Li Liu, Katy, TX	11/11/2021
Daniel J. Llerena, Houston, TX	01/13/2022
Brian William Lodol, Arlington, TX	01/13/2022
Jonathan Gregory Mann, Cedar Park, TX	01/13/2022
Sean Carter McCain, Austin, TX	01/13/2022
Keith R. McCarthy, Houston, TX	11/11/2021
Drew Christian McEwen, Spicewood, TX	11/11/2021
Patti Epstein McKee, Houston, TX	01/13/2022
Vanessa McKeown, Houston, TX	01/13/2022
Stephen Ray McKinney, Sunnyvale, TX	11/11/2021
Michael Warren Meadows, Concan, TX	01/13/2022
Paul James Mergenhagen, Spring, TX	01/13/2022
Allen Bret Miller, Clifton, TX	11/11/2021
Garrison Ray Miller, Fort Worth, TX	01/13/2022
Jeffery Scott Mitchell, Houston, TX	01/13/2022
Carolina Avila Mollick, Edinburg, TX	11/11/2021
Hualing Ying Moore, Amarillo, TX	01/13/2022
Jason Latroy Moore Sr., Palmer, TX	11/11/2021
Dan Alan Neff, Albany, TX	11/11/2021
Anh Tam Nguyen, Katy, TX	01/13/2022
Anna Long-Chau Nguyen, Houston, TX	11/11/2021
Connie Hong Nguyen, Fulshear, TX	11/11/2021
Lora Marie Olson, San Antonio, TX	11/11/2021
Chinekwu Nkechi Onyesoh, Houston, TX	11/11/2021
Raul O. Ortiz, Tomball, TX	11/11/2021
Christine Marie Parker, Houston, TX	01/13/2022
Amish G. Pattani, Katy, TX	01/13/2022
Susan Joy Patti, Georgetown, TX	01/13/2022
Brian Colvin Phillips, Colleyville, TX	11/11/2021
Edwin Andrew Pickett, Springtown, TX	11/11/2021
Jason Podraza, Houston, TX	01/13/2022
Christopher Anthony Poinsette, Dallas, TX	11/11/2021
Michael Aren Prentiss, Plano, TX	01/13/2022
Michael Paul Previty, Winter Haven, FL	01/13/2022
David Allen Prodoehl, Cypress, TX	11/11/2021
Steven Ray Proper, Houston, TX	11/11/2021
Ruth Esther Pryce, Cleburne, TX	11/11/2021
Joseph Anthony Rangel, Conroe, TX	01/13/2022
Deborah Jean Ray Rathman, Grapevine, TX	01/13/2022
Martha Ann Riddell, Dallas, TX	01/13/2022
Sheri Lynn Rosenow, Newcastle, WA	01/13/2022
Chandra Wisniewski Ross, Lake Dallas, TX	11/11/2021
Philip Allan Ross, Austin, TX	11/11/2021
Roger Ward Rozell, Spring, TX	01/13/2022
Jolynn Jensen Rude, Plano, TX	11/11/2021
Sandra Maria Santas, Helotes, TX	01/13/2022
Dylan Brett Schau, Hockley, TX	11/11/2021
Daniel Lars Schkrohowsky, Columbus, MN	11/11/2021
Pennee Leigh Schmitt, Orange, TX	01/13/2022

Respondent / Location	Board Date
Robert Schwerin, Frisco, TX	11/11/2021
Christopher Ryan Seal, Kemah, TX	01/13/2022
Jonathan Worth Sellers, Tomball, TX	11/11/2021
Joshua Laban Sherman, Houston, TX	01/13/2022
Kathy Ann Spears, Graham, TX	11/11/2021
Richard Thomas Spies, Houston, TX	11/11/2021
Melissa Elaine Stahl, Houston, TX	01/13/2022
Roger Dale Starnes, Plano, TX	01/13/2022
Travis Daniel Sullivan, Dallas, TX	01/13/2022
Taylor Alan Takacs, Fort Worth, TX	11/11/2021
Yue Tang, Dallas, TX	11/11/2021
Elizabeth Ann Tapp, Columbus, OH	11/11/2021
Stuart Taylor, Houston, TX	01/13/2022
Syed Junaid Tayyab, Round Rock, TX	11/11/2021
Christopher Michael Todd, Frisco, TX	01/13/2022
Nhu Quynh Tran, Katy, TX	01/13/2022
Donna Tison Trecek, Sunnyvale, TX	01/13/2022
David Dwight Twu, Plano, TX	01/13/2022
Justo Hermenegildo Vargas, Dallas, TX	11/11/2021
Terri Kim Vaughn, Granbury, TX	11/11/2021
Wayne Glenn Vaughn, Austin, TX	01/13/2022
John Frederick Wasmuth, Houston, TX	11/11/2021
Chris Patrick Webb, Dallas, TX	11/11/2021
Joshua Aaron Weinstein, Bellaire, TX	01/13/2022
Lisa R. West, Austin, TX	11/11/2021
Deanna Leigh White, Los Altos, CA	01/13/2022
Beverly Ann Whitley, Southlake, TX	11/11/2021
Jason F. Williams, Pearland, TX	01/13/2022
Marc Cecil Williams, Houston, TX	11/11/2021
Toni Wilson-Poole, Katy, TX	01/13/2022
Donna L. Witmer, Richmond, TX	01/13/2022
Scott Alson Woodward, Dallas, TX	11/11/2021
Sukie Yang, Garland, TX	01/13/2022
Bethlehem Yikalo, Stafford, TX	11/11/2021
Deanna Mitchell Young, Brookeland, TX	01/13/2022
Shiou-Tsu Yu, Cedar Park, TX	11/11/2021
Gladys P. Zamora, Sugar Land, TX	01/13/2022

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 tx.cpa (under the "Advocacy" tab) or contact Jerry Cross, CPA, Director of Peer Review (jcross@tx.cpa or 972-687-8617).

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
Cheryl Jean Boyce Allison, Sherman, TX	11/11/2021
Kyle Erskin Amyx, Coppell, TX	11/11/2021
Christopher Robert Arnold, Galveston, TX	01/13/2022
Robert Wayne Astin, Post Falls, ID	11/11/2021
J. M. Atchley, McKinney, TX	11/11/2021
Michael Wayne Baggett, Bedford, TX	11/11/2021
Charles Douglas Banks, Bedford, TX	01/20/2022
Lisa Carol Banks, Bedford, TX	11/11/2021
Catherine Louise C. Bard, Dallas, TX	11/11/2021
Richard Jay Barndt, Richmond, TX	11/11/2021
Donald Roy Barron, Houston, TX	11/11/2021
Marilyn Poll Bell, Lubbock, TX	11/11/2021
Ryan Anthony Benton, San Jose, CA	11/11/2021
Edmond Eugene Bercot, Boerne, TX	11/11/2021
Edgar Lewis Best, Katy, TX	11/11/2021
Kimberly Suzanne Betz, Dallas, TX	11/11/2021
Rajeshriben Vinod Bhakta, Tempe, AZ	11/11/2021
George Christopher Bleier, Tomball, TX	01/20/2022
Carl Thomas Boetticher, Dallas, TX	11/11/2021
Billy Steven Bostick, Eddy, TX	01/13/2022
Cynthia Ann Dake Brouillette, Sunset Valley, TX	11/11/2021
Gary William Bryant, Midland, MI	11/11/2021
Dudley Max Bumpass II, Streetman, TX	11/11/2021
Roy Lee Butler, Kingwood, TX	11/11/2021
Anton Joseph Buxkemper III, Slaton, TX	01/13/2022
Willba Jo Redin Chadwick, Arlington, TX	01/20/2022
Alexander E.J. Chang, Pasadena, CA	01/13/2022
Celia Cheng-Nien Chang, Houston, TX	01/13/2022
Carl Ellis Childers, Sacramento, CA	01/13/2022
Ai-Ling Lin Chu, Houston, TX	11/11/2021
Lori Gail Clarida, The Woodlands, TX	01/20/2022
Sherin Marie Clarke, Wichita Falls, TX	01/20/2022
Sean Christopher Clements, Houston, TX	01/20/2022
Cheryl Ann Cooper, Sherman, TX	11/11/2021
Ricardo Cortez, Fel, McAllen, TX	11/11/2021
Mark Stephen Crain, San Antonio, TX	01/13/2022
Jerry Lee Crow, Oklahoma City, OK	01/20/2022
David Merrill Cummings, Pearland, TX	01/20/2022
Juana Lu Daniels, Plano, TX	11/11/2021
Russell Glover Davis, Humble, TX	01/20/2022
Karen Sue Christopher Deberry, Houston, TX	11/11/2021
Julie Dawn Dexter, Vernon, Canada	11/11/2021
Stephanie Marie Diloreto, Denver, CO	11/11/2021
Eleanore Boyle Doonan, Houston, TX	01/20/2022
Stephen Michael Dulle, Georgetown, TX	01/13/2022
Denice Ann Eliades, Corpus Christi, TX	11/11/2021
Karen Lavonne Roemer Eppink, Spring, TX	01/13/2022
Alice Faye Essary, San Antonio, TX	01/20/2022
Katherine Rodgers Fagan, Dallas, TX	11/11/2021
Kristin Mae Faner, Austin, TX	01/20/2022
Charles Elmer Fankhauser Jr., Harlingen, TX	01/13/2022
Telford Morgan Farrington, Dallas, TX	01/20/2022
Florence B. Fisher, Austin, TX	11/11/2021
Rosemary Haynes Flack, San Antonio, TX	01/13/2022
Rebecca Claire Florek, Falls Church, VA	11/11/2021
James Daniel Foley, Landrum, SC	01/20/2022
Diane Carol Fauquier Freeman, Plano, TX	11/11/2021
John Ray French II, Wichita, KS	11/11/2021
Rafael Borjas Gallegos, Fort Worth, TX	01/20/2022

Respondent / Location	Board Date
Dorothy Lequita Garrett, Dallas, TX	11/11/2021
Donald J. Gauci, Houston, TX	01/20/2022
Julie Shiang-Ro Ng Chao Gillart, Savannah, GA	01/20/2022
Steven Vance Goodman, Kingwood, TX	01/20/2022
Marc Graye, Cypress, TX	01/20/2022
Dana Ashley Green, Brighton, MI	01/13/2022
Blaze Christopher Gries, Denver, CO	11/11/2021
David Bryan Griffin, Dallas, TX	11/11/2021
George Edward Grigsby, Stafford, TX	01/13/2022
Sammy Gragg Guthridge, Georgetown, TX	11/11/2021
Haitham Nabeel Haddad, Dallas, TX	01/20/2022
Linda Sue Harrell, Cocoa, FL	11/11/2021
James Allen Harris, Montgomery, TX	11/11/2021
Brian Roswell Hatt, Houston, TX	11/11/2021
Renee Michelle Hawkes, Bellevue, WA	11/11/2021
Douglas Ray Helm, Bedford, TX	11/11/2021
Blake L. Herndon, Helotes, TX	01/20/2022
Paul Allen Hiebert, Midland, TX	11/11/2021
Khanh Tran Nguyen Hoang, Houston, TX	01/13/2022
Gregory Wayne Hopper, Houston, TX	01/20/2022
Gordon House Jr., Benton, LA	11/11/2021
Donna L. Howell, McKinney, TX	01/20/2022
Shin Hsieh, San Diego, CA	11/11/2021
Glen Marston Iden, Carrollton, TX	01/13/2022
Charles Franklin Irvine, Corsicana, TX	01/20/2022
Jeffrey Evans Jacobs, Plano, TX	01/13/2022
Phillip Joseph Jacobs, Chicago, IL	01/13/2022
Kendall Doyle Jaeger, Houston, TX	01/20/2022
Kimberly Helen Jett, Kingwood, TX	11/11/2021
Rebecca Marie Johnson, Spring, TX	01/20/2022
Christine Light Johnston, Argyle, TX	11/11/2021
Gerald Franklin Jones, Magnolia, AR	01/13/2022
Jeffrey Cooper Jones, Dallas, TX	01/13/2022
Thomas Walter Kershner, Houston, TX	11/11/2021
Charles John Keszler, Addison, TX	01/13/2022
Thomas Kielmanowicz, Houston, TX	01/13/2022
Linda Stewart King, Dallas, TX	01/20/2022
Lowell Thomas King, Houston, TX	01/13/2022
Katrina Julia Kiselinchev, Atlanta, GA	11/11/2021
Sylvia Mckinney Knezek, Fort Worth, TX	11/11/2021
David Anthony Knutte, Darien, IL	01/20/2022
Robert Theodore Koester, Corpus Christi, TX	11/11/2021
Jack Lynn Krogstad, Omaha, NE	01/13/2022
Julie Kristine Kruse, Dallas, TX	01/13/2022
Muhtarjon Artikovich Kuchkarov, Cypress, TX	01/13/2022
Gregory Graham Kuper, Dallas, TX	11/11/2021
Karen Antoinette La Fontaine, Manvel, TX	11/11/2021
Hadi H. Laasi, Houston, TX	11/11/2021
Betty Jo Fitzjarrell Lane, Austin, TX	11/11/2021
Joseph Leon Larock, Las Cruces, NM	01/13/2022
Michael Le, Los Angeles, CA	11/11/2021
Sookja Lee, Brick, NJ	01/13/2022
Kristi Leo, Boulder, CO	11/11/2021
Yuling Li, Bellaire, TX	01/13/2022
James William Litsey, Charlotte, NC	01/20/2022
Clinton Kenneth Love, Santa Fe, NM	01/20/2022
Pamela Vercher Mabe, La Porte, TX	11/11/2021
Ronald Joe Maberry, Abilene, TX	11/11/2021
Steven James Maher, Philadelphia, PA	01/20/2022
Gary Lynn Major, Pasadena, TX	11/11/2021
Anthony Richard Maresca, Houston, TX	11/11/2021
James Floyd Markwell Jr., Houston, TX	11/11/2021
Neal Cooper Martin, Oakwood, TX	11/11/2021
Linda Joyce Matteson, Houston, TX	01/13/2022
Loren Allen Mayfield, Elgin, TX	01/20/2022
Tommy George McClellan, Clarkston, MI	01/13/2022
Wesley Herschell McCree, Phoenix, AZ	01/20/2022
Craig Allan McKenzie, Houston, TX	11/11/2021

Respondent / Location	Board Date
Mary Catherine McKenzie, Granbury, TX	11/11/2021
Yasaman Etefagh Micek, Houston, TX	01/13/2022
Nicholas Kaine Miller, Atlanta, TX	01/13/2022
Daniel Lee Mitchell, Burnet, TX	11/11/2021
Paul Curtis Moore, Richland Hills, TX	01/13/2022
Denise Ann Morrison, Spokane, WA	11/11/2021
Martin Ambrose Naegelin Jr., San Antonio, TX	11/11/2021
Ruby Roark Nance III, Houston, TX	01/13/2022
Carl John Nastoupil III, Plano, TX	01/13/2022
Linda Irene Nastoupil, Plano, TX	11/11/2021
Diana Kay Nelson, Kings Mills, OH	11/11/2021
Adam Burnett Newton, Dallas, TX	01/13/2022
Donna Hannaford Nickerson, Sugar Land, TX	11/11/2021
Grace Lee Nindl, Santa Monica, CA	11/11/2021
Prashant Surji Nisar, Morris Plains, NJ	11/11/2021
Gary Wayne Nordstrom, Houston, TX	01/13/2022
John P. O'Malia, Laredo, TX	11/11/2021
Stephen Edward Oldmixon, Richmond, TX	11/11/2021
Michael Andrew Pajak, Plano, TX	01/20/2022
George Dennis Pattillo, Waco, TX	01/13/2022
Amy Russell Pedersen, Austin, TX	01/20/2022
Theodore Robert Pehr, Austin, TX	11/11/2021
John Wesley Pennington III, Atlanta, GA	11/11/2021
Janice Elaine Peterson, Fort Worth, TX	11/11/2021
Margaret Lewellin Philen, Houston, TX	11/11/2021
Stephen Randall Piper, Aurora, CO	01/20/2022
Bruce Lawrence Pires, Boerne, TX	01/20/2022
John William Player, Donaldsonville, LA	11/11/2021
Ralph Daniel Polk, Atlanta, GA	01/20/2022
John Wilson Porter, Katy, TX	11/11/2021
Thomas Glenn Post, Tomball, TX	01/13/2022
Holly R. Powell, Metairie, LA	11/11/2021
John Carson Prichard, Cypress, TX	01/20/2022
Gail Hall Quick, Atlanta, GA	01/20/2022
Lauren Rammel, Chicago, IL	01/13/2022
Sheryl Wallace Redwine, San Antonio, TX	01/20/2022
Brett David Reinhart, Phoenix, AZ	11/11/2021
Barry Steven Richardson, Seguin, TX	11/11/2021
Stephen Michael Roensch, Houston, TX	01/13/2022
James Hugh Rogers, Seattle, WA	11/11/2021
Kenneth Doyle Rogers, Dallas, TX	01/13/2022
Joseph A. Russo, Weston, FL	11/11/2021
Debra Druepple Sandoval, Pagosa Springs, CO	01/13/2022
Scott Schepps, Houston, TX	11/11/2021
Donna Lynne Campbell Scroggins, Southlake, TX	11/11/2021
Kenneth Warren Shira, Abilene, TX	01/20/2022
Matthew David Shirk, Shennandoah, TX	01/13/2022
Mary Lynette Sievert, West Lake Hills, TX	11/11/2021
Brian Joseph Skaife, Denver, CO	11/11/2021
Brooke Ashton Smallbone, Grapevine, TX	11/11/2021
Craig Steven Smith, Ocean Springs, MS	01/13/2022
Nathan Flynn Sowell, Melbourne, Victoria, AU	11/11/2021
Mark S. Stanley, Baldwinsville, NY	11/11/2021
Michele Marie Stanton, Houston, TX	01/20/2022
Benjamin Siu-Chung Sun, Houston, TX	11/11/2021
Brittany Nicole Tan, Katy, TX	11/11/2021

Respondent / Location	Board Date
Thaddeus Alto Tatum III, Dallas, TX	01/13/2022
Debra Kay Taylor, Austin, TX	11/11/2021
Jasper Elic Tenney IV, Dallas, TX	11/11/2021
Karen Kim Tieu, Flower Mound, TX	01/20/2022
Deborah Lutrick Todd, Graham, TX	11/11/2021
Ryan Americo Vergari, Austin, TX	11/11/2021
Philip Andrew Vilorio, Roanoke, TX	11/11/2021
Tani Truong Vo, Seattle, WA	11/11/2021
Thomas Elliot Werlin, Georgetown, TX	01/13/2022
Randall Dwayne Whitehead, Magnolia, TX	01/20/2022
Terry Don Wilcoxson, Marble Falls, TX	11/11/2021
Katherine Marie Witte, Clemmons, NC	01/13/2022
Jon Russell Wyand, Houston, TX	11/11/2021
Claudia Kuzilik Young, Plano, TX	01/20/2022
Ming Zhao, Frisco, TX	01/20/2022
Keyu Zhu, New York, NY	01/20/2022

Failure to Complete License Renewal 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
Iqra Ali, Garland, TX	01/13/2022
Kerri Layne Becker, Cincinnati, OH	11/11/2021
Timothy Paul Bogott, New York, NY	11/11/2021
Christine Ann Bubel, Twentynine Palms, CA	11/11/2021
Jeffrey M. Carter, Cypress, TX	11/11/2021
Michelle Manning Fenton, Gilbert, AZ	01/13/2022
Geza Louis Ferencz, Tomball, TX	11/11/2021
Michael Charles Gilmore, Frisco, TX	11/11/2021
Qing Yue Graves, Rockwall, TX	01/13/2022
Clark Overton Griffith, Thomasville, GA	01/13/2022
Michael Stephen Habib, The Woodlands, TX	11/11/2021
Suzanne Welch Jones, Lititz, PA	11/11/2021
Stacy Leigh Kell, Prosper, TX	01/13/2022
Hannah Parisa Mortazavi, Dallas, TX	11/11/2021
Mausami Bhasker Patel, Plano, TX	01/13/2022
Jennifer Ann Pollak, Houston, TX	01/13/2022
Wing Hung Helen Poon, Burke, VA	11/11/2021
Eduardo Miguel Rodriguez-Homs, New York, NY	01/13/2022
William Fay Ross Jr., Austin, TX	11/11/2021
Melodie Diane Smith, Dallas, TX	11/11/2021
Norma Trabulsi, Pearland, TX	11/11/2021
Hind Ait-Boughima Washington, Houston, TX	01/13/2022
Clayton Marks Watson, Houston, TX	11/11/2021
Valerie Gayle Wollek, Austin, TX	01/13/2022
Norina Virginia Yllana, Richardson, TX	11/11/2021

Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380
Austin, Texas 78752-3757

PRSRT STD
U.S. POSTAGE PAID
PERMIT NO. 834
AUSTIN, TEXAS

Follow us on **Twitter**. Like us on **Facebook**. Follow us on **Twitter**. Like us on **Facebook**. Follow us on **Twitter**.

ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK



The accounting profession is demanding of your

TIME, ATTENTION & ENERGY

It shouldn't take a toll on your

MENTAL & PHYSICAL HEALTH

If you are struggling with alcohol addiction, substance abuse or mental health issues, ACAN is here to help. ACAN can provide referrals to professionals who are familiar with your unique challenges. Don't hesitate to get the help you need today.

Call **866-766-2226** or visit **tx.cpa/resources/acan**

