



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 155 | May 2023

NEWS & UPDATES

Governor Abbott Names Seefeld Presiding Officer Appoints New Board Members

Governor Greg Abbott designated **Debra D. Seefeld, CPA** as the presiding officer of the Texas State Board of Public Accountancy (TSBPA) and appointed new Board members on April 5, 2023. Ms. Seefeld has replaced Manuel Cavazos IV, Esq., CPA whose term expired.

Newly-appointed Board members include **Kimberly D. Crawford, CPA** of Arlington; **Sherri B. Merket** of Midland; **Thomas M. Neuhoff, CPA** of Tyler; and **Susan M. Warren, CPA** of Georgetown. The new Board members will each serve a six-year term and have replaced members with expired terms.

Debra D. Seefeld, CPA of Montgomery was appointed presiding officer of the TSBPA following completion of a term as assistant presiding officer. Ms. Seefeld was appointed to the Board by Governor Abbott on October 3, 2019. She is past chair of the Technical Standards Review Committee and the Peer Review Committee. Ms. Seefeld has over 25 years of public accounting experience and retired as an audit partner with Crowe LLP in December 2022. She is a member and past president of the Houston CPA Society and a member, past board member, and past Peer Review Committee member of the Texas Society of CPAs. She currently serves as a member on the National Association of State Boards of Accountancy (NASBA) Audit Committee. Additionally, she is a member and past Peer Review Board member of the American Institute of CPAs. Seefeld received a Bachelor of Business Administration in Accounting from Sam Houston State University.



Debra D. Seefeld, CPA

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CALENDAR

Swearing-In Ceremony
Saturday, June 24, 2023
10:00 a.m.
Palmer Events Center
Austin, TX

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of April 12, 2023)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
003385	Amarillo Area Estate Planning Council	04/01/2025 - 03/31/2026	A
001525	American Airlines, Inc.	05/01/2025 - 04/30/2026	A
007579	Capital Of Texas Enrolled Agents, Inc.	03/01/2025 - 02/28/2026	A
003411	Chief Financial Officers Assoc of TX Council MHMR Centers	04/01/2025 - 03/31/2026	E
010470	Desroches Partners, LLP	04/01/2025 - 03/31/2026	A
010616	DK Partners, PC	05/01/2025 - 04/30/2026	A
009791	El Paso Area Chapter of Institute of Internal Auditors	01/01/2025 - 12/31/2025	A
004404	Entergy Services, LLC	03/01/2025 - 02/28/2026	E
003408	Exxon Mobil Corporation	04/01/2025 - 03/31/2026	A
010599	Hilcorp Energy Company	10/01/2024 - 09/30/2025	E
009471	Hilltop Securities Asset Management	03/01/2025 - 02/28/2026	A
010261	Institute of Internal Auditors - Brazos Valley Chapter	04/01/2025 - 03/31/2026	A
000545	Institute of Management Accountants	02/01/2025 - 01/31/2026	A
009476	Malonebailey, LLP	04/01/2025 - 03/31/2026	A
005166	Maxwell Locke & Ritter, LLP	05/01/2025 - 04/30/2026	A
010598	Merit Energy Company	10/01/2024 - 09/30/2025	A
006054	National Oilwell Varco	04/01/2025 - 03/31/2026	A
010404	Postlethwaite & Netterville, APAC	05/01/2025 - 04/30/2026	A
008680	Pro-Info Associates	04/01/2025 - 03/31/2026	A
009061	Prothro, Wilhelmi & Co., PLLC	11/01/2024 - 10/31/2025	E
000582	Shell USA, Inc.	02/01/2025 - 01/31/2026	A
010612	Skyward Specialty Insurance	02/01/2025 - 01/31/2026	E
009389	Tax Alliance Conference Inc.	04/01/2025 - 03/31/2026	A
000622	Texas Association of School Business Officials	02/01/2025 - 01/31/2026	A
009971	Texas Wesleyan University	01/01/2025 - 12/31/2025	A
009816	The University of Texas at Austin, The McComb's School of Business	03/01/2025 - 02/28/2026	A
007231	Waste Management, Inc.	02/01/2025 - 01/31/2026	A
000052	Woman's Society of CPAs Houston, DBA Houston Women's Society	11/01/2024 - 10/31/2025	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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BOARD MEMBERS

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Kimberly D. Crawford, CPA

Kimberly D. Crawford, CPA of Arlington is an audit partner in the public accounting firm of Sutton Frost Cary LLP and a member of its Executive Committee, which oversees the management of the firm. As an audit partner, she is responsible for business development, staff development and recruiting, and all operations of the audit department. Her professional experience includes performing audit, assurance, and consulting services for various types of entities including manufacturing, distribution companies, employee benefit plans, and nonprofit organizations.



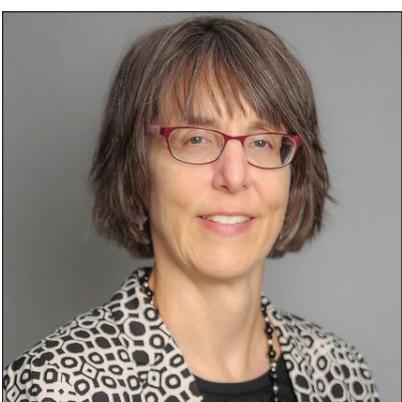
Sherri B. Merket

Sherri B. Merket is the registrar and executive assistant with Hillander School where she assists the school principal with duties. Ms. Merket manages the front office, student contracts and budget system for tuition, gives tours of the school, answers questions pertaining to the program, assists parents and students, and provides administrative support as needed. Ms. Merket is also a member of the Midland County Historical Society and the Daughters of the Republic of Texas. She served two terms as a commission member to the Texas Credit Union Department and served as vice chair for many of those years.



Thomas M. Neuhoff, CPA

Thomas M. Neuhoff, CPA is the CFO of the Herd Family Office, LLC in Tyler. He is a member of the American Institute of CPAs, Texas Society of CPAs, The CFP Board, and the CFA Institute. Additionally, he serves on the board of Leadership Tyler and the advisory council for The Mentoring Alliance. Neuhoff received a Bachelor of Arts in Accounting from Auburn University and a Master of Arts in Accounting from the University of Texas at Austin. He was also named a TXCPA Rising Star in 2021 and received the Top Ten Award from the Texas State Board of Public Accountancy.



Susan M. Warren, CPA

Susan M. Warren, CPA is a partner in the state local government practice for KPMG's Austin office. She has more than 30 years of audit experience serving state and local governments, public employee retirement systems, higher education institutions, and not-for-profit clients. During Covid, Ms. Warren worked with the KPMG internal team as well as clients to understand and navigate the CARES, CRRSAA, and now ARPA funding. She has worked with various Texas state agencies and universities for over 20 years. ■

Texas Board Honors Outgoing Board 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:



Manuel "Manny" Cavazos IV, Esq., CPA

Manuel "Manny" Cavazos IV, Esq., CPA of Manor was appointed as presiding officer of the Texas State Board of Public Accountancy by Governor Greg Abbott in 2017. In addition to presiding officer, Cavazos served as chair of the Executive Committee. He currently serves as a member on the National Association of State Boards of Accountancy (NASBA) Nominating Committee representing the southwest region. Mr. Cavazos has also served on NASBA's Communications and Diversity committees. He was appointed presiding officer of the TSBPA following completion of a term as chair of the Texas Credit Union Department. Cavazos is a self-employed CPA and attorney, previously of Brownsville and Laredo, Texas. Additionally, he is a member of the Texas Society of CPAs, the American Bar

Association, and the California State Bar. Cavazos is currently a board member and treasurer for the Tejano Genealogy Society of Austin. He is a former board

member of the Greater Austin Hispanic Chamber of Commerce, and a former board member and treasurer of the Texas Society to Prevent Blindness. Cavazos received a Bachelor of Arts in Economics from the University of Texas at Austin and a Juris Doctor from Taft Law School.

Cavazos has extensive experience in natural gas, having served as an executive vice president for Western Gas Interstate and as an officer for the NYSE Company. He was head of cost accounting for the oil production facilities in the Alaska North Slope for Halliburton/Brown & Root. His international experience includes serving as the controller for the support facilities for the Airborne Warning and Control System and F-16 for five bases in Saudi Arabia for CRS, Inc. and Metcalf & Eddy with extensive travel throughout Europe. Additionally, he was employed as the head of legal and financial compliance for water districts for the state of Texas.



Lisa A. Friel, CPA

Lisa A. Friel, CPA of San Antonio was appointed to the Board in 2017 by Governor Abbott. She was the assistant presiding officer of the Board and an Executive Committee member-at-large. She also served as chair of the Rules Committee and was a member of the Technical Standards Review Committee.

Before retiring, Ms. Friel was the San Antonio office managing partner of Ernst & Young. She is a member of the American Institute of CPAs (AICPA) and the Texas Society of CPAs (TXCPA). Additionally, she is the Board Chair for the United Way of San Antonio and Bexar County and outgoing Board Chair of the San Antonio Medical Foundation. She received a Bachelor of Science Degree in Business and Accounting from the University of Kansas.



James D. "Jim" Ingram IV, CPA

James D. "Jim" Ingram IV, CPA of College Station was appointed to the Board in 2017 by Governor Abbott. He was the secretary of the Board and chair of the Behavioral Enforcement and Continuing Professional Education committees. He also served on the Licensing Committee.

By joining the Board, Ingram followed in the footsteps of his father James D. Ingram III, CPA, who served from 1979 until 1985 and was chairman from 1983 until 1984. Ingram is an advisory director of Wells Fargo Bank in Bryan. He is also a member of the AICPA and the TXCPA. Ingram has served the TXCPA as a past chairman and vice-chairman of the Political Action Committee (PAC) and as a past member of the Legislative Advisory Committee. He received the TXCPA Chairman's Special Recognition Award in 2011. Ingram has served the Brazos Valley Chapter of the TXCPA as PAC chapter liaison since 2002, and other capacities including past president. He received a Bachelor of Business Administration in Accounting from Texas A&M University.



Debra S. Sharp

Debra Saldaña Sharp of Houston has served as a Board member of the TSBPA since 2017 and was appointed by Governor Abbott. She was an Executive Committee member-at-large and also served on the Behavioral and Constructive Enforcement committees. Ms. Sharp is the founder and CEO of a consulting services firm in the ERISA Retirement/financial services industry.

Saldaña Consulting International, Inc., formed in 1994 and has served greater Texas from inception. She serves as an advisor to mid-size businesses and non-profit organizations providing innovative consulting solutions for all entity types utilizing proactive solutions for her clients. Being ahead of the industry helps clients create customized solutions, thereby better outcomes for clients and staff. A credentialed member of the American Society of Pension Professionals & Actuaries since 1999, Ms. Sharp is an active member of many professional and civic organizations. She was a past president of the Sterling Group in Houston, promoting women in business and is a Collaborative for Children Board member. Ms. Sharp is a graduate of the University of Houston and resides in Houston with her husband and two daughters. ■

Board Officers and Members-At-Large Approved

Officers and executive committee members-at-large were approved by the Board at its May 10, 2023 meeting. **Kevin J. Koch, CPA** is now the assistant presiding officer of the Board; **Olivia Espinoza-Riley, CPA** is the treasurer; **Jeannette P. Smith, CPA** will continue to serve as secretary; **Jamie D. Grant** and **Ray R. Garcia, CPA** will continue to serve as executive committee members-at-large, and **Jill A. Holup** is a new executive committee member-at-large. ■

ENFORCEMENT ACTIONS

Ratified at the March 23, 2023 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 21-08-05L
Respondent: Shannon Scott Burgess
Hometown: Richmond, TX
Certificate No.: 088953
Rule Violations: 501.90(2), 501.91, 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 Respondent was assessed \$10,000 in administrative penalties and \$914.64 in administrative costs to be paid within 30 days of the date of the Board Order.

A default judgment was entered against Respondent awarding the plaintiff \$1.36 million and finding that Respondent engaged in an act of theft or fraud and with a high degree of malice toward the plaintiff. Respondent failed to report the judgment to the Board and failed to respond to Board communications.

2. Investigation No.: 22-07-01L
Respondent: Juan Carlos Felici
Hometown: Buda, TX
Certificate No.: 077342
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(10), 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 eight years to run concurrent with his criminal probation. In addition, Respondent shall attend and participate in the Accountants Confidential Assistance Network.

Respondent was found guilty of DWI 3rd, a felony.

3. Investigation Nos.: 22-10-09L & 22-10-10L
Respondents: Mohammed Mohammed Ibrahim & Ibrahim CPA, PLLC
Hometown: Sugar Land, TX
Certificate No.: 118715
Firm License No.: C10991
Rule Violations: 501.74(b), 501.90(10)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to complete eight hours of continuing professional education (CPE) in the area of IRS Circular 230, eight hours of CPE in the area of practice management, and eight hours of CPE in the area of Statement on Standards for Accounting and Review Services. In addition, Respondents agreed to pay \$739.68 in administrative costs within 30 days of the date of the Board Order.

Respondents charged a client's credit card without getting written authorization from the client to withdraw the funds.

4. Investigation No.: 22-12-05L
Respondent: Prasun Shah
Hometown: Plano, TX
Certificate No.: 060982
Rule Violation: 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent's certificate was revoked, however, the revocation was stayed and Respondent was placed on probation for two years. In addition, Respondent shall attend and participate in the Accountants Confidential Assistance Network.

Respondent failed to report a previous conviction to the Board and was convicted of DWI 2nd and placed on probation for two years.

5. Investigation Nos.: 22-01-03L & 22-01-04L
Respondents: Robert Allen Malphurs & Robert A. Malphurs, PC
Hometown: Richardson, TX
Certificate No.: 017642
Firm License No.: C08311
Rule Violations: 501.74(b), 501.90(2)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent's certificate was revoked, however, the revocation was stayed and Respondents were placed on probation for three years during which time Respondents must undergo a practice management review and report to the Board. In addition, Respondents agreed to pay \$9,282.50 in administrative costs to the Board within 30 days of the date of the Board Order.

Respondent listed himself as sole manager of an entity with the Texas Secretary of State without authorization. Respondents attempted to file tax returns for an entity without authorization.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 22-08-05L & 22-08-06L
Respondents: Coe Marcus Perry & Coe Perry, CPA (Firm)
Hometown: Dell City, TX
Certificate No.: 095513
Firm License No.: R02166
Rule Violations: 501.60, 501.61, 501.81, 527.4, 527.6
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded; placed on limited scope prohibiting Respondents from performing audits, compilations or reviews until Respondents report the results of the Respondent firm's peer review and until the Respondent firm receives a Pass rating; and assessed an administrative

penalty of \$9,000 and administrative costs of \$492.34.

Respondents issued audits, compilations and reviews without the Respondent firm being enrolled in the American Institute of Certified Public Accountants Peer Review Program and while the Respondent firm's license was expired.

2. Investigation No.: 22-11-10L
Respondent: Stephen L. Walker
Hometown: Plano, TX
Certificate No.: 022068
Rule Violations: 501.60, 501.61, 501.81, 515.8(a)(8)
Act Violations: 901.460, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded; placed on limited scope prohibiting Respondent from performing audits, compilations or reviews if Respondent comes out of retired status; and assessed an administrative penalty of \$2,500 and administrative costs of \$1,039.87.

Respondent issued compiled financial statements for a Texas company through an unlicensed entity when the Respondent's license was in retired status. ■

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 83,000 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

— TEXAS STATE BOARD of PUBLIC ACCOUNTANCY —

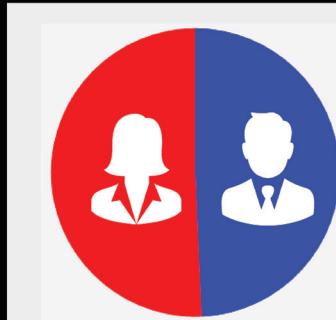
Gender Breakdown of NEW CPAs Past 6 Years



5,791
WOMEN



5,389
MEN



51.7% WOMEN
48.2% MEN



11,180
NEW TEXAS CPAs

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

Respondent / Location	Board Date	Respondent / Location	Board Date
Myrna Raye Abel, Friendswood, TX	3/23/2023	Yang Tong Ling, Singapore, SG	3/23/2023
Gilbert Michael Araiza, Houston, TX	3/23/2023	Karl Anthony Locker, Dripping Springs, TX	3/23/2023
Gary Wayne Ash, Frisco, TX	3/23/2023	Daniel Stuart Lodge, Austin, TX	3/23/2023
Cynthia W. Bailey, Frisco, TX	3/23/2023	Steven Lawrence Lombardo, The Woodlands, TX	3/23/2023
Russell Keith Bay, Houston, TX	3/23/2023	Consuelo Garza Lopez, Austin, TX	3/23/2023
Jasmine Nicole Bell, Dallas, TX	3/23/2023	Julie Ann Lord, Colleyville, TX	3/23/2023
Rebecca Lynn Brophy, McGregor, TX	3/23/2023	Asia Masaba, Bethesda, MD	3/23/2023
Frederick Paul Butt, Bee Cave, TX	3/23/2023	Kathleen Sue McAllister, Austin, TX	3/23/2023
Julie A. Churchill, Lakeway, TX	3/23/2023	Tyler James McBee, Parker, TX	3/23/2023
Rachel Corin Collister, Austin, TX	3/23/2023	Patrick Earl McGee, Sugar Land, TX	3/23/2023
Trenton Evrette Conger, Austin, TX	3/23/2023	Molly Katherine McQueen, Dallas, TX	3/23/2023
Jeffrey Thomas Cooper, Houston, TX	3/23/2023	Diana Argueta Medrano, Euless, TX	3/23/2023
William Earl Cooper, Austin, TX	3/23/2023	Dusty Dirk Miller, Belton, TX	3/23/2023
Charles Dan Davidson, Midland, TX	3/23/2023	Douglas Mark Mills, London, UK	3/23/2023
Ryan James Doyle, Murphy, TX	3/23/2023	Derek Layne Morris, Houston, TX	3/23/2023
Bradley Ruch Dunbar, Nashville, TN	3/23/2023	Todd Lynn Moser, Houston, TX	3/23/2023
Scott Eugene Duncan, Humble, TX	3/23/2023	Chan Wa Ng, Katy, TX	3/23/2023
Mary Lue Farrell, Fort Worth, TX	3/23/2023	Parit Naresh Patel, Irving, TX	3/23/2023
Esther Elizabeth Ferguson, Houston, TX	3/23/2023	Stephanie Nicole Pierce, Missouri City, TX	3/23/2023
Ellen Diane Fowler, Houston, TX	3/23/2023	Daniel Lee Ragsdale, Madison, AL	3/23/2023
Randy Rene' Tasker Galkowski, Pearland, TX	3/23/2023	Giselle Noemi Rivera-Davila, Austin, TX	3/23/2023
Scott Edward Garrison, Brookshire, TX	3/23/2023	Asmat Zehra Rizvi, Sugar Land, TX	3/23/2023
Brandi Nicole Grady, Fort Worth, TX	3/23/2023	Christina Marie Robinson, Aubrey, TX	3/23/2023
Rhea Jo Hahn, Lubbock, TX	3/23/2023	Kristin R. Rodefeld, Frisco, TX	3/23/2023
Mandy Lynne Harris, Katy, TX	3/23/2023	Anita Rodriguez, Houston, TX	3/23/2023
Amanda Holmes Hauser, Houston, TX	3/23/2023	Rebecca Ann Roof, Houston, TX	3/23/2023
Shelly Hemler, Charlotte, NC	3/23/2023	Derek Jonathan Rude, McKinney, TX	3/23/2023
Tara Kay Hildenbrand, San Antonio, TX	3/23/2023	Berkley Paul Sandford, Lakewood, CO	3/23/2023
Mica Powell Hopkins, Dallas, TX	3/23/2023	Temsiri Sasitorn, Houston, TX	3/23/2023
Derek Jamal Huff, Amsterdam, Netherlands	3/23/2023	Benjamin Thomas Sharp, Richardson, TX	3/23/2023
Kelly Wenfield James, Flower Mound, TX	3/23/2023	Daniel Snyder, Muenster, TX	3/23/2023
Thomas F. Kopetic, Round Rock, TX	3/23/2023	Jonathan Richard Stephens, Charlotte, NC	3/23/2023
Jeffrey Scott Kuntz, Dallas, TX	3/23/2023	Debra Sue Sutherland, Argyle, TX	3/23/2023
		Roger W. Sutherland, Argyle, TX	3/23/2023
		Bo Tang, Santa Ana, CA	3/23/2023
		Glenn Carl Taylor Jr., Cypress, TX	3/23/2023
		Kimberly Tinson, Plano, TX	3/23/2023
		Abisola Adedupe Sandra Tomoloju, Euless, TX	3/23/2023
		Richard Keith Townsend, Richmond, TX	3/23/2023
		Jacob Christopher Wall, Arlington, TX	3/23/2023
		Lucy Wanjiku, Dallas, TX	3/23/2023
		Dory Alan Wiley, Dallas, TX	3/23/2023
		Clayton Andrew Wilmer, Dallas, TX	3/23/2023

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	Respondent / Location	Board Date
Karim Adel Abed, Richmond, TX	3/23/2023	Brian Edward Doyle, Murphy, TX	3/23/2023
Michael Anthony Alder, Bluffdale, UT	3/23/2023	Diane Lynn Edwards, Potomac, MD	3/23/2023
Stuart Ian Anderson, Franklin, TN	3/23/2023	Pamela J. Elowitz, Plano, TX	3/23/2023
Madhuram Athmaraman, Fulshear, TX	3/23/2023	Gregory John Engeldinger, Carrollton, TX	3/23/2023
Susan Gail Atkins, Dallas, TX	3/23/2023	Amanda Elizabeth Evans, Carrollton, TX	3/23/2023
Daniel Ray Bailey, Houston, TX	3/23/2023	Tingting Fang, Cupertino, CA	3/23/2023
Michael Lloyd Bailey, Providence Village, TX	3/23/2023	Brendan James Fielding, Houston, TX	3/23/2023
Megan Rae Baisley, Boulder, CO	3/23/2023	Linda Mei-Sun Fong, Tuen Mun, NT, Hong Kong	3/23/2023
Cameron Murray Banks, Houston, TX	3/23/2023	Helene E. Gagoud, Edina, MN	3/23/2023
Matthew Alan Bate, Baton Rouge, LA	3/23/2023	Ann Marie Germany, Sunnyvale, CA	3/23/2023
Caroline Lee Beck, Houston, TX	3/23/2023	John Woodrow Gibson, Houston, TX	3/23/2023
Brenton G. Benn, Edmond, OK	3/23/2023	Christina Renae Good, Houston, TX	3/23/2023
Jeffrey Harry Billig, Carmel, IN	3/23/2023	Katherine Marie Gottardy, Bulverde, TX	3/23/2023
John Henry Blanke Jr., Katy, TX	3/23/2023	Preston Reid Grasty, Denver, CO	3/23/2023
John Raymond Brandt, Tucson, AZ	3/23/2023	Anna Lisa Gresham, Bartlett, TX	3/23/2023
Keith Edward Brazile, Irving, TX	3/23/2023	Don Bill Hair, Orlando, FL	3/23/2023
Keith Dwayne Brown, Memphis, TN	3/23/2023	Michael Jay Hammer, Boston, MA	3/23/2023
Shelby Mischell Lee Brown, Tallahassee, FL	3/23/2023	Jessica Alene Hand, Warsaw, IN	3/23/2023
Joseph Paul Bullinger, West Deptford, NJ	3/23/2023	David Allen Hanson, Quinlan, TX	3/23/2023
Michelle Leigh Bustamante, Parrish, FL	3/23/2023	Adam Carl Harmon, Houston, TX	3/23/2023
Thomas Edward Buttross, Middletown, PA	3/23/2023	Wade David Hebert, Houston, TX	3/23/2023
Mark Andrew Carey, Columbus, OH	3/23/2023	Paul Kolbe Herman, Falls Church, VA	3/23/2023
Ping-Tong Chang, Huntington Beach, CA	3/23/2023	Samuel Theodore Hicks, Dallas, TX	3/23/2023
Caleb Christopher Chapman, Bertram, TX	3/23/2023	Chiang-Chien Ho, Plano, TX	3/23/2023
Edward Rex Collinsworth Jr., Hurst, TX	3/23/2023	Tracey Elizabeth Icken Hornsby, Prospect, KY	3/23/2023
Kellie Rena Conner, Cypress, TX	3/23/2023	Yulun Huang, New Taipei City, Taiwan	3/23/2023
Michael Cox, Clarksburg, MD	3/23/2023	Jean Sproule Huselton, Dallas, TX	3/23/2023
Adam Robert Dawson, San Antonio, TX	3/23/2023	Karl Wayne Jackson, Pearland, TX	3/23/2023
Andrew Packard Dawson, New York, NY	3/23/2023	Diana Brooke Potvin Jamison, Leander, TX	3/23/2023
Carol Anne Dernbach, Clemmons, NC	3/23/2023	Robert Wayne Johnson, Amarillo, TX	3/23/2023
Sharron Eileen Devere, Anchorage, AK	3/23/2023	Shanna Claire Jones, Dallas, TX	3/23/2023
Allan Barry Dombrow, Coral Springs, FL	3/23/2023	Douglas Wayne Karges, Round Rock, TX	3/23/2023
Patricia K. Donovan, Austin, TX	3/23/2023	Timothy Steven Lambrecht, Houston, TX	3/23/2023
Jeffrey Damon Dow, Grapevine, TX	3/23/2023	Gayle Layton, Houston, TX	3/23/2023
		Carmen Kar-Man Lee, Hong Kong, HK	3/23/2023
		Scott Raymond Leever, Houston, TX	3/23/2023
		Ming Zhu Liu, Dallas, TX	3/23/2023
		Sarah Battle Lobell, New Orleans, LA	3/23/2023
		Zhu Long, Grapevine, TX	3/23/2023
		Gary Lee Lyter, Manhattan Beach, CA	3/23/2023
		Scott Robert Marks, Laguna Niguel, CA	3/23/2023
		Joshua Christopher Marshall, Dallas, TX	3/23/2023

Respondent / Location	Board Date	Respondent / Location	Board Date
Arthur Brian Martinez, Austin, TX	3/23/2023	Nakia Raquel Square, Pearland, TX	3/23/2023
John Alan May Jr., Kingwood, TX	3/23/2023	Patricia Loretta Stewart, Plano, TX	3/23/2023
Matthew Jackson McIntyre, Dallas, TX	3/23/2023	Larry Stringer, Eads, TN	3/23/2023
Thomas Lee McKenney, Frisco, TX	3/23/2023	Stephen Mark Taylor, Houston, TX	3/23/2023
Joan M. McKinney, Cypress, TX	3/23/2023	Catherine D. Thomas, Clovis, NM	3/23/2023
Michael Anthony Mellott, Houston, TX	3/23/2023	John L. Titus, Dallas, TX	3/23/2023
Thomas Oliver Melton, Grapevine, TX	3/23/2023	Ricardo Valdez, Sugar Land, TX	3/23/2023
Elisabeth Dawn Mosteiro, Fort Worth, TX	3/23/2023	Brenda D. Van Antwerp, Houston, TX	3/23/2023
James Emmett Moylan Jr., Annapolis, MD	3/23/2023	Tamara Susan Walker, Englewood, CO	3/23/2023
Leslie Gail Davis Novy, Longview, TX	3/23/2023	Victor Laurence Walker, Dallas, TX	3/23/2023
Christopher William O'Connor, Universal City, TX	3/23/2023	Alicia Marie Walter, Jacksonville, FL	3/23/2023
Bryce Walton Orr, North Richland Hills, TX	3/23/2023	Vanessa Lynn Cook Walters, Pflugerville, TX	3/23/2023
Matthew Ryan Palen, Houston, TX	3/23/2023	Jacob Cheng Kuang Wang, New York, NY	3/23/2023
Debra S. Parant, Birmingham, AL	3/23/2023	Edward Courtney Watson, Keller, TX	3/23/2023
Darwin Curtis Patrick, Mount Vernon, TX	3/23/2023	Debra C. White, Honolulu, HI	3/23/2023
Guillermo Mansanales Pena, Rosenberg, TX	3/23/2023	Donald Dow Williams, Tyler, TX	3/23/2023
Rick Alfred Phillips, New Braunfels, TX	3/23/2023	Jeffrey Mark Winters, Dillon, CO	3/23/2023
John Keith Pierret, Dallas, TX	3/23/2023	Qiufen Xiong, Tallahassee, FL	3/23/2023
Kathryn Susan Fariss Place, Waco, TX	3/23/2023	Fan Zhang, Fort Wayne, IN	3/23/2023
James Patrick Poseley, Edinburgh, UK	3/23/2023	Wei Zhu, Shanghai, China	3/23/2023
Craig Allan Potratz, Prescott, AZ	3/23/2023		
Jonathan David Price, Dallas, TX	3/23/2023		
Michael Andrew Primeaux, Dallas, TX	3/23/2023		
Erin Rae Ramm, Austin, TX	3/23/2023		
Michael I. Rarick, Dublin, OH	3/23/2023		
Richard Kent Reece, Atlanta, GA	3/23/2023		
Ryan Patrick Riddle, Billings, MT	3/23/2023		
Gabriela Ysabel Riedel, St. Francis, WI	3/23/2023		
Patrick Michael Robinson, Baltimore, MD	3/23/2023		
Saundra J. Robinson, West Monroe, LA	3/23/2023		
Jing Rong, Palo Alto, CA	3/23/2023		
Michael Wayne Sanders, Missouri City, TX	3/23/2023		
Zachary Paul Schaefer, Chicago, IL	3/23/2023		
Jordan Randall Schon, Dallas, TX	3/23/2023		
Chandrakant Kooverji Shah, Placentia, CA	3/23/2023		
Gerard Martin Sheridan, Medfield, MA	3/23/2023		
Cynthia Lee Shine, Dallas, TX	3/23/2023		
Gregory Peter Sidoti, Miami, FL	3/23/2023		
Earl Allan Siebold, San Antonio, TX	3/23/2023		
Martha Carolyn Simpson, San Antonio, TX	3/23/2023		
Robin Skidmore, Irving, TX	3/23/2023		
Michael Gordon Smith, Dallas, TX	3/23/2023		
Mary Virginia Futch Spruill, Carlsbad, NM	3/23/2023		

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*.

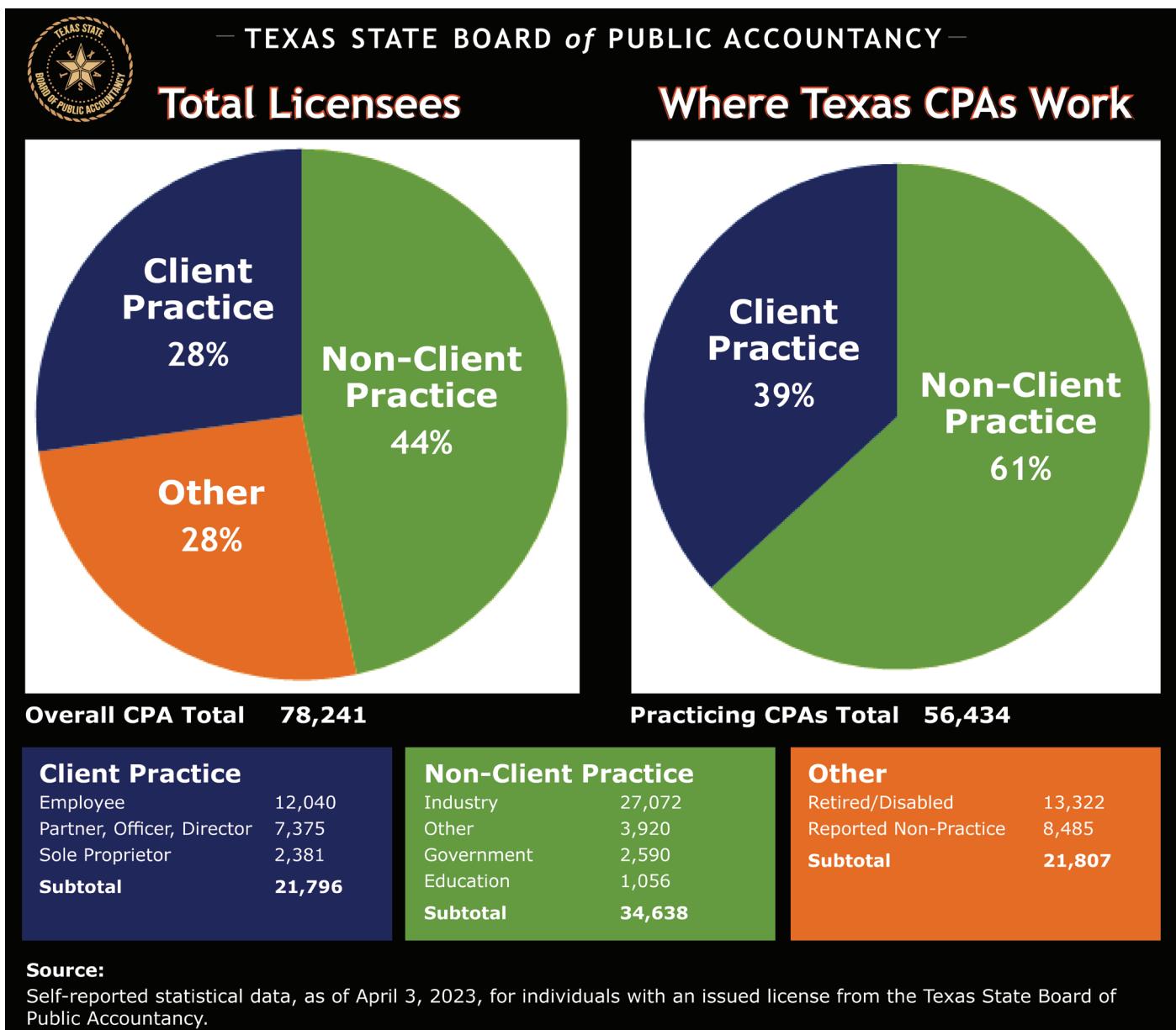
Respondent / Location	Board Date
Nibha Jain, Austin, TX	3/23/2023
Christopher Alan Krummel, Houston, TX	3/23/2023
Jeremy Clayton Lindsay, Colleyville, TX	3/23/2023
Shelly Gazaway Sanders, San Antonio, TX	3/23/2023
Carl Anderson Searles, Cedar Park, TX	3/23/2023
Monica Kishor Shah, Sugar Land, TX	3/23/2023
Katheryn Garner Watts, Spring Branch, TX	3/23/2023

88th Texas Legislative Session

The 88th Legislature's regular session began January 10 and runs through May 29. The following bills may/will affect the Texas Public Accountancy Act and agency operations. You can track the progress of each bill by clicking on the bill number. The Texas Legislature Online (capitol.texas.gov) page details the history of actions taken on the legislation, as well as the text of the bill.

- **SB 159** permits a CPA candidate to take the Exam with 120 total hours and a bachelor's degree, including no less than 21 semester hours of upper-level accounting courses.
- **HB 1747** would require licensing agencies to annually report to the Legislature the number of applications received, approved or denied because of the applicant's criminal history.
- **SB 1659** would reschedule the next Sunset Commission Review of this agency from 2031 to 2033.
- **SB 510** would add certain data such as email addresses, home, or business addresses, and date of birth to the list of information an agency would be required to maintain confidential.
- **HB 2217** is mostly a housekeeping bill to update the Act and includes one significant change which would allow a Board member to be appointed for consecutive terms. **HB 3520**, another housekeeping bill, was rolled into this bill as a committee substitute. **HB 2504** was also rolled into this bill.
- **HB 2504** would expand the fifth-year scholarship program to include undergraduate accounting students attending a participating educational institution with at least 15 hours of upper-level accounting coursework. Rolled into **HB 2217**.
- **HB 4123** codifies an existing agreement for maintenance of licensee criminal history records by the Texas Department of Public Safety. Passed the House.

More information on the legislative process and how a bill becomes law is available at [Texas Legislature Online](http://TexasLegislatureOnline.com). ■



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- ✓ Mentor candidates who need recovery support.
- ✓ Talk about your wellness concerns.

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tx.cpa/resources/acan

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