



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 156 | August 2023

NEWS & UPDATES

Results of the 88th Texas Legislative Session

As a result of the regular session of the 88th Texas Legislature, lawmakers and Governor Greg Abbott approved Bills that affect the Texas *Public Accountancy Act* and agency operations. You can view more details about each law 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.

- **House Bill 2217**

House Bill 2217 was signed into law by Governor Greg Abbott and went into effect on June 9, 2023. The Texas State Board proposed this legislation, which expands the scholarship for fifth-year accounting students to **all** Texas accounting students who have **completed 15 semester hours of upper-level accounting coursework**. The scholarship application and more information will be available on our website under the "Scholarship" tab. A special thanks to Representative Angie Button, CPA and Senator Charles Perry, CPA for sponsoring this legislation.

HB 2217 also made housekeeping updates to the Texas *Public Accountancy Act*, and most significantly, allows our Board members to serve for consecutive terms. This will assist our agency's mission to protect the public by ensuring that our volunteer-based Board is fully staffed with exceptional members who are dedicated to serving the public and the profession.

Effective immediately, the Board is now emailing license expiration notices in response to the passage of HB 2217. The Bill made amendments to *Section 901.404* of the *Texas Occupations Code*, which now reads as follows:

Sec. 901.404. NOTICE OF LICENSE EXPIRATION. (a) Not later than the 30th day before the expiration date of a person's license, the Board shall send written or electronic notice of the impending license expiration to the person at the person's last known address or email address according to the Board's records.

(b) The Board shall determine the amount of the renewal fee and shall provide written or electronic notice of that amount to the person within the time provided by Subsection (a).

- **Senate Bill 510**

Senate Bill 510 protects the privacy of Texas CPAs. Certain data such as electronic mail addresses, home addresses, and date of birth have been added to the list of information the agency is required to maintain confidential.

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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 July 10, 2023)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010340	Afairchild PC	06/01/2025 - 05/31/2026	A
010334	Ahuja & Clark, PLLC	06/01/2025 - 05/31/2026	A
010000	Buckeye Partners, LP	05/01/2025 - 04/30/2026	A
008301	Chevron Services Co, A Division of Chevron USA, Inc.	04/01/2025 - 03/31/2026	E
006103	Coleman Horton & Company, LLP	06/01/2025 - 05/31/2026	A
005146	Commercial Metals Company	05/01/2025 - 04/30/2026	A
008722	Construction Financial Management Association	06/01/2025 - 05/31/2026	A
009308	Engie North America, Inc.	05/01/2025 - 04/30/2026	A
010473	First Financial Bank	05/01/2025 - 04/30/2026	A
010287	High Plains Chapter of The IIA	09/01/2025 - 08/31/2026	A
000837	Houston Society of Chinese American CPAs	06/01/2025 - 05/31/2026	A
009496	Institute For Excellence in Corporate Governance	06/01/2025 - 05/31/2026	A
001028	International Assc. of Drilling Contractors	09/01/2025 - 08/31/2026	A
010003	Phillips 66	06/01/2025 - 05/31/2026	A
003477	Pioneer Natural Resources	05/01/2025 - 04/30/2026	A
008311	Tax Executives Institute - Central Texas Chapter	05/01/2025 - 04/30/2026	A
002013	Texas State Agency Business Administrators Association	02/01/2025 - 01/31/2026	A
008353	The Friedkin Companies, Inc.	09/01/2025 - 08/31/2026	A
009410	Turner, Stone & Company, LLP	06/01/2025 - 05/31/2026	A
009018	USAA Real Estate Company	09/01/2025 - 08/31/2026	A
010489	Venator Materials PLC	06/01/2025 - 05/31/2026	E
010257	Venturity Financial Partners	04/01/2025 - 03/31/2026	A
001513	Vistra Corp	05/01/2025 - 04/30/2026	A
010622	Western Midstream Partners, LP	06/01/2025 - 05/31/2026	A
005719	Wolfepak Software Consultants, LLC	08/01/2025 - 07/31/2026	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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• Senate Bill 159

Effective September 1, 2023, Texas CPA candidates will be allowed to take the CPA Exam with 120 total hours and a bachelor's degree, including no fewer than 21 semester hours of upper-level accounting courses.

Effective September 1, 2023, the **new education requirements** to be eligible **to take the CPA Exam** in Texas are as follows:

1. Hold a baccalaureate or graduate degree, or its equivalent as determined by Board *Rule*, conferred by a Board recognized institution of higher education;
2. Complete no fewer than 120 semester hours or quarter-hour equivalents in Board-recognized courses, including no fewer than 24 semester hours of accounting or equivalent courses as determined by Board *Rule*, and within the 24 semester hours of accounting with no fewer than 21 semester hours of upper-level accounting courses as determined by Board *Rule*, including two semester hours of accounting/tax research and analysis;
3. Complete no fewer than 24 semester hours of upper level business coursework, including two semester hours of accounting/business communications coursework.

Effective September 1, 2023, the **new requirements for CPA certification** in Texas include:

1. Additional semester credit hours to attain a total of 150 semester hours;
2. Six additional semester credit hours of upper-level accounting;
3. Complete a three-semester hour, Board-approved ethics course.

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

Email License Expiration Notices

Effective immediately, the Board will exclusively email license expiration notices to licensees with email addresses on file. Mailed reminders will no longer be sent, unless the Board does not have your email address on file. Use [Online Services](#) on the Board's website to ensure your email and mailing addresses are up-to-date and you receive important Board notifications. ■

Accounting Students Scholarships

The Texas State Board of Public Accountancy administers a scholarship program for accounting students attending participating Texas schools. In the 2022-2023 academic year, there were 245 scholarship recipients and a total of \$733,296 scholarship funds were awarded. The scholarships aid disadvantaged students who need assistance financing the coursework necessary to meet the educational requirements to take the CPA Exam. Funds are allocated to participating Texas colleges and universities, whose financial aid offices make the decisions on providing scholarships to individual students.

The scholarship program is funded by Texas CPAs who contribute a legislatively mandated \$10 fee to the scholarship program through their annual license renewal. The *Public Accountancy Act* provides for the establishment and maintenance of the program. The Texas Legislature passed House Bill 2217, which expands the scholarship for fifth-year accounting students to **all** Texas accounting students who are attending a participating Texas college or university and majoring in accounting and have completed 15 semester hours of upper-level accounting coursework (88th Legislature Regular Session 2023). ■

TBA Accounting Students

Scholarships



Recommended minimum per academic year:

Up to **\$6,000**

Maximum lifetime award:

\$12,000

Scholarship requirements:

- File an Application of Intent with the Texas State Board of Public Accountancy (TBA) and take the CPA Exam as a Texas candidate
- Be a Texas resident
- Attending a participating Texas college or university and majoring in accounting
- Completed at least 15 hours of upper-level accounting courses
- Become a licensed CPA in Texas

For more information or to apply, visit your Financial Aid Office or Department of Accounting.
Administered by the Texas State Board of Public Accountancy (TBA).

Swearing-In Ceremony, June 24, 2023 — Austin, TX



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

They included, from **L-R**:

Rachel Daniel

Maha Haque

Ayman Abouleish

Cecilia Weigman

Maria Fernanda Hernandez

Arnold Angelo Maranan Icaro

Katelyn Haza

Board members and Executive Director William Treacy welcomed the new CPAs to the profession. **L-R**:

Thomas Neuhoff

Olivia Espinoza-Riley

Susan Adams

Debra Seefeld

Kim Crawford

Jeannette Smith

William Treacy



Members of the Austin CPA Chapter who generously volunteered their time at the event were, from **L-R**:

Hedwig Wenninger

Julie Sigety

Mei-Feng Lu

Tony Ross

Tina Ding

Jan Keeling

Jason Lucio



Fifty-Year Licensees from the June Ceremony



FIFTY-YEAR LICENSEES IN ATTENDANCE

Robert J. Balch

Joe William Blagg

Clois E. Broome

William R. Cline

James Thomas Connor

George R. Dethlefsen Jr.

Jack Leigh Eidson Jr.

Alan J. Freeman

W. Trent Harkrader

Jeffrey Harris

Gene Hill

Larry Wallace Lay

Buddy Lear

Robert A. Lindauer

James A. Lindsey

Patricia M. Major

Thomas A. McLendon

Clint Roxburgh

Raymond Charles Schieffer

Gary D. Snow

David C. Start Jr.

Jim Tsakopoulos Jr.

Walter C. Wales

ENFORCEMENT ACTIONS

**Ratified at the May 10, 2023
Board Meeting**

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 22-02-09L**
Respondent: Stephen Capella
Hometown: Willemstad,
Curacao
Certificate No.: 075723
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 was reprimanded and assessed \$697.04 in administrative costs to be paid within 30 days of the date of the Board Order.

After defending a civil case successfully, on appeal, Respondent was found liable for over \$7 million in damages for his part in co-signing the approval of a credit request for a loan that turned out to be fraudulent while he was CFO of a local bank in Curacao. Respondent was not criminally charged; however, the CEO of the bank was convicted of fraud.

- 2. Investigation Nos.: 22-08-16L & 22-08-17L**
Respondents: Nicole M. Durio & Nicole M. Durio (Firm)
Hometown: Houston, TX
Certificate No.: 072640
Firm License No.: R00105
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and agreed to complete eight hours of CPE in the area of tax in addition to Respondent's annual requirement within 90 days of the date of the Board Order and for the subsequent two reporting periods. In addition, Respondents were assessed a \$1,500 administrative penalty and \$743.47 in administrative costs to be paid within 60 days of the date of the Board Order. Respondents prepared an inaccurate federal tax return.

- 3. Investigation No.: 22-02-10L**
Respondent: Ayotunde
Oluwasegun Fadipe
Hometown: Richmond, TX
Certificate No.: 107601
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 was reprimanded and his certificate revoked, however, the revocation was stayed and Respondent was placed on probation for three years from the effective date of this order. In addition, Respondent shall attend and participate in the Accountants Confidential Assistance Network, notify his employer of the Board Order, and pay \$779.16 in administrative costs.

Respondent was convicted of the felony offense of misuse of a passport and sentenced to three years of probation.

- 4. Investigation No.: 22-09-61L**
Respondent: Cara Delin Obert
Hometown: Dallas, TX
Certificate No.: 066422
Rule Violations: 501.90(2),
501.90(4), 501.90(5)
Act Violations: 901.502(2),
901.502(6), 901.502(10),
901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked.

Respondent was found guilty of Conspiracy to Commit Wire Fraud Affecting a Financial Institution, Conspiracy to Commit Securities Fraud, and Securities Fraud and Aiding and Abetting. Respondent was sentenced to five years of incarceration followed by five years of supervised release. If Respondent wins her appeal and the conviction is reversed, Respondent's certificate will be reinstated.

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

**Ratified at the July 13, 2023
Board Meeting**

**AGREED CONSENT ORDERS
BEHAVIORAL ENFORCEMENT
COMMITTEE**

- 1. Investigation No.: 23-03-01L**
Respondent: Shashank Beri
Hometown: Katy, TX
Certificate No.: 119722
Rule Violations: 501.90(4),
501.90(5)
Act Violations: 901.502(6),
901.502(10), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked until the term of his deferred adjudication is complete but no less than six months; however, the revocation was stayed and Respondent was placed on probation. In addition, Respondent shall attend and participate in the Accountants Confidential Assistance Network (ACAN) and pay \$739.68 in administrative costs within 30 days of the date of the Board Order.

Respondent received deferred adjudication for the felony offense of solicitation.

- 2. Investigation No.: 23-04-07L**
Respondent: Jeffrey Scott Burns
Hometown: Prosper, TX
Certificate No.: 093508
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 suspended; however, the suspension was stayed and Respondent was placed on probation for 10 years. In addition, Respondent shall attend and participate in ACAN and shall pay an administrative penalty of \$5,000 and \$272.09 in administrative costs within 30 days of the date of the Board Order.

Respondent pleaded guilty to DWI 3rd, a felony offense, in March 2021 and was convicted of DWI 3rd, a felony, in January 2022.

- 3. Investigation No.: 22-12-07L**
Respondent: Mark Phillip
Whatley
Hometown: Fort Worth, TX
Certificate No.: 074692
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 seven years. In addition, Respondent shall attend and participate in ACAN and shall pay \$739.68 in administrative costs within 30 days of the date of the Board Order.

Respondent was convicted of DWI 3rd, a felony offense, in December 2022.

- 4. Investigation Nos.: 23-01-01L &
23-01-02L**
Respondents: Scott Alson
Woodward & Woodward & Co.
CPA, PLLC
Hometown: Dallas, TX
Certificate No.: 076099
Firm License No.: C10057
Rule Violations: 501.90(7),
501.90(8)
Act Violations: 901.502(6),
901.502(9), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and Respondent Woodward's certificate was revoked; however, the revocation was stayed and Respondent Woodward was placed on probation for five years. In addition, Respondents shall pay \$622.38 in administrative costs within 30 days of the date of the Board Order.

The Securities and Exchange Commission (SEC) found Respondent Woodward violated a rule regarding fraud in connection with the purchase or sale of any security when he purchased stock while in possession of material, non-public information. Respondent Woodward was denied the privilege of practicing before the SEC for five years and ordered to pay disgorgement of \$21,326.36 and civil penalties of \$21,326.36.

- 5. Investigation Nos.: 23-02-05L &
23-02-06L**
Respondents: Susan K. Wynne
& Wynne & Wynne, P.C.
Hometown: Stephenville, TX
Certificate No.: 060599
Firm License No.: C03172
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent must pay \$778.79 in administrative costs and reimburse Complainant \$515 within 30 days of the date of the Board Order. Respondent shall complete a continuing professional education (CPE) course in the area of practice management as part of the annual requirement.

Respondents put the banking information of one client on another client's tax return resulting in a refund being deposited in the wrong account. Respondent failed to take responsibility for the error and assist the client in resolving the matter.

**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](https://www.tx.cpa) (under the "Advocacy" tab) or contact:

Jerry Cross, CPA
Director of Peer Review
(jcross@tx.cpa or 972-687-8617).

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation No.: 23-04-13L**
Respondent: MaloneBailey, LLP
Hometown: Houston, TX
Firm License No.: P05522
Rule Violation: 501.90(7)
Act Violations: 901.502(6), 901.502(9)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$5,000 and administrative costs of \$784.97 to be paid within 30 days of the date of the Board Order.

Respondent entered into an Agreed Consent Order with the Public Company Accountability and Oversight Board (PCAOB). Respondent allegedly failed to disclose certain reportable events to the PCAOB on PCAOB Form 3, *Special Report*, on a timely basis.

- 2. Investigation No.: 23-04-12L**
Respondent: Kenneth Wayne Williams II
Hometown: Tulsa, OK
Certificate No.: 046144
Rule Violations: 501.60, 501.61
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$2,500 and administrative costs of \$969.49 to be paid within 30 days of the date of the Board Order. Respondent was also placed on limited scope prohibiting him from performing U.S. Department of Labor audits for companies headquartered in Texas without a pre-issuance review.

Respondent issued audited financial statements for a 401(k) profit-sharing plan which failed to meet Generally Accepted Auditing Standards.

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
Louis Wayne Adams, The Colony, TX	5/10/2023
Daniel John Allen, Austin, TX	5/10/2023
Gregory W. Allen, Austin, TX	7/13/2023
Michelle Lisa Almeida, Dallas, TX	5/10/2023
Eldon Rex Andrus, Willis, TX	7/13/2023
Alexander Hayden Baker, Dallas, TX	7/13/2023
Garrett Beckler Beasley, Dallas, TX	7/13/2023
Michael Brandon Bibb, Kingwood, TX	5/10/2023
Hemant Bohra, McKinney, TX	5/10/2023
Todd William Bond, Willis, TX	7/13/2023
Brian Ashley Breithaupt, Allen, TX	7/13/2023
Mary Gail Buck, Somerville, TX	5/10/2023
Christopher Louis Campbell, Houston, TX	7/13/2023
Lan Cao, Houston, TX	5/10/2023
Susan Louise Carruth, Fulshear, TX	5/10/2023
David Christopher Carter, Rockwall, TX	7/13/2023
John Eric Cascio, Niwot, CO	5/10/2023
Ruben Castro, Houston, TX	5/10/2023
Melvin Moncur Chadwick, Carrollton, TX	5/10/2023
Rosanna Chapa-Langan, Cypress, TX	5/10/2023
Tyler Michael Chase, Houston, TX	5/10/2023
Courtney Lynn Clark, Dallas, TX	5/10/2023
Richard Brent Clifton, Dallas, TX	5/10/2023
Mark Wesley Collier, Colleyville, TX	5/10/2023
Melanie Alexandria Cornell, Sugar Land, TX	5/10/2023
Michael Lawrence Craighill, Round Rock, TX	5/10/2023
Elizabeth Williams Crawley, Houston, TX	5/10/2023
Roy Daniel Dealy, Tomball, TX	7/13/2023
Seema Harshadbhai Desai, Auburndale, MA	7/13/2023
Jodi L. Dibala, Tomball, TX	5/10/2023
Frank Rocco Dizenzo Jr., Austin, TX	7/13/2023
Angela Armstrong Driskill, McKinney, TX	7/13/2023
Riley Michael Drummond, Dallas, TX	7/13/2023
William Grant Evans, Coppell, TX	5/10/2023
Djagoran Famietchi Famie, Carrollton, TX	5/10/2023
Jill Elizabeth Faragher, Magnolia, TX	7/13/2023
Britten Rebecca Feldman, Houston, TX	7/13/2023
Sarah Elizabeth Flume, Dallas, TX	5/10/2023
Amy Elizabeth Fowler, Spring, TX	7/13/2023
Randal Lee Garrett, Houston, TX	5/10/2023
Cory Gilbert, Lantana, TX	7/13/2023
Shane Thomas Gilroy, Houston, TX	7/13/2023
Charles Raymond Gould, Houston, TX	7/13/2023
Christopher Robert Gray, Schertz, TX	5/10/2023
Janice Wheat Harissis, Lewisville, TX	5/10/2023
Martin Allen Harper, Plano, TX	7/13/2023
John Ragland Harrison, San Antonio, TX	7/13/2023

Kellie P. Hua, Houston, TX
Dwayne Louis Hyzak, Houston, TX
Matthew David Jackson, Austin, TX
Wade E. Jaques, Westminster, CO
Linda Ann Kealy, Houston, TX
Kevin Coy Keene, Dallas, TX
Charlene Kiick, Irving, TX
Chon Chin Kim, Wylie, TX
Pamela Erin Kutner, Houston, TX
Byron Douglas Laakso, Arlington, TX
Terry William Lagrone III, Lago Vista, TX
John Mark Lee, Dallas, TX
Sharon E. Mauricio, Houston, TX
James Kirk McCormick, Lucas, TX
Jordan Lynn McCune, Bothell, WA
Stephen Ray McKinney, Argyle, TX
Susy Stephanie Morales, Houston, TX
Sharon McGinnis Nichols
Flower Mound, TX
Kim Tuyet Ortiz, Austin, TX
Kyle Meredith Parish, Midland, TX
Roshni Patel, Houston, TX
Teresa Sue Patton, Whitesboro, TX
Nancy Perez, Katy, TX
Robin Marcel Picard, Austin, TX
John E. Pitts, Kingsland, TX
Jarrad Reece Principe, Fort Worth, TX
Ruth Esther Pryce, Cleburne, TX
Sue Ellen Rademaker, Houston, TX
Andres Renteria Jr., Carrollton, TX
Sarah Anne Ribar, Austin, TX
Michelle Ann Rouillard, Fort Collins, CO
David Paul Scheiderich, Houston, TX
Cory Richard Scherr, Houston, TX
Robert Allen Schriber, Austin, TX
Benjamin C. Schwank, Richmond, TX
Stacie Radawn Shirley, Prosper, TX
Crystal D. Skov, Issaquah, WA
Lawrence Joseph St. Martin, Houston, TX
Derek Steven Stanart, Houston, TX
Ross Jason Stephenson, Rockwall, TX
Katrina Anastasia Stevens, Desoto, TX
Linda Darlene Stovall, Dallas, TX
Justin Zhaolin Tan, Houston, TX
Laura Raquel Thompson, Dallas, TX
Thai Truong, Houston, TX
Nicholas L. Villalpando, Liberty Hill, TX
Jennifer J. Walker, Fort Worth, TX
James Williams Wall, Dallas, TX
Steven D. Weatherford, Dallas, TX
Xiaonan Wen, Plano, TX
Katherine Joanne Westbrook, Killeen, TX
Paula Carol Whatley, Prosper, TX
Hector Adrian Willars, Houston, TX
Kristen Douglas Williams, Houston, TX
Lisa Love Williams, Abilene, TX
Susan Edwards Williams, Austin, TX
Benjamin Rhea Wyatt, Tomball, TX
Shu Jie Zhang, Camano Island, WA
Robin Anne Ziegler, Dallas, TX

[illegible]

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*.

Pete Anthony Accurso, Houston, TX
Cheryl Polvorosa Adams, Dallas, TX
Erin Brooke Aeschbacher, Bacliff, TX
Shweta Aggarwal, Sugar Land, TX
Lisa Elizabeth Parker Agnor, Marshall, TX
Gary Lee Aldrich, Austin, TX
Bonnie Parker Alford, Chicago, IL
Timothy Thornton Alguire, Houston, TX
Rodney Dale Allen, Longview, TX
Russell Lee Allen, San Antonio, TX
Carina Cristina Almodovar Garland Allen, TX
Chelsea Mae Anderson, Richardson, TX
George Glenn Andrew III, Houston, TX
Ricardo Andres Arriaga, Houston, TX
Ronnie Mac Ayers, Houston, TX
Claire Skinner Baker, Dallas, TX
William Harold Baker, Dallas, TX
Dusan Balic, Austin, TX
Svetlana Boricovna Barnes, Conroe, TX
Steven Christopher Barton, Atlanta, GA
Christopher Scott Beach, Houston, TX
Barbara Jane Safranek Bodkin Houston, TX
Blaine Evan Boerchers, Cochrane, Canada
Stephen Michael Booth, Houston, TX
Bradford Hatch Bowen, Southlake, TX
James Hilliard Brock Jr., Houston, TX
Howard June Parker Bumgardner Arlington, TX
Lawrence R. Cagigal, Oklahoma City, OK
Ronald L. Campbell, Garland, TX
Billy Oscar Campsey, Amarillo, TX
Camille Louise Carpenter, Fairbanks, AK
Daniel R. Castagnola, Spring, TX
David W. Cave, San Angelo, TX
Keith Edward Chalfant, Magnolia, TX
Robbie Gail Charette, Brenham, TX
Elaine Cheung, San Francisco, CA
Michael Scott Chimenti, Austin, TX
Trenton Scott Christensen, Boise, ID
Phyllis M. Clark, Wauwatosa, WI
Seth William Claus, Dallas, TX
Stephanie Butler Clemons, Dallas, TX
Adina Cohen, Ambler, PA
Richard Webster Connor Columbine Valley, CO
Barry Adrian Crauswell, Montevallo, AL
Jonathan Michael Crouch, Dallas, TX
Donald Leonard Dahn, Columbus, IN
Steve Cloyd Davis, Arlington, TX
Eric David Deardorff, Tucson, AZ

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Respondent / Location	Board Date	Respondent / Location	Board Date
Charles Stuart Dewhurst, Houston, TX	7/13/2023	David M. Lane, Cypress, TX	5/10/2023
Jeremiah Stephen Donovan, Mission, TX	5/10/2023	Kevin Geun Lee, Egg Harbor, NJ	5/10/2023
Russell William Doolittle	7/13/2023	Shirley Elizabeth James Lee, Houston, TX	5/10/2023
The Woodlands, TX		Joseph Paul Lengen, Arlington, TX	7/13/2023
Randall Lee Draughon, Ovilla, TX	7/13/2023	Wesley Arthur Lewis, San Antonio, TX	5/10/2023
Stephen W. Drinnon, Dallas, TX	5/10/2023	Jennifer Laessle Little, Dallas, TX	5/10/2023
Draper Thompson Dunahoe, Hawkins, TX	5/10/2023	Irwin Jeff Litvak, Chicago, IL	5/10/2023
Bonnie Louise Durnford, Sedalia, MO	5/10/2023	Christopher Howard Lloyd, Dallas, TX	5/10/2023
Edward Paul Eckels, Parker, CO	7/13/2023	Evin Roland Macaluso, Spring, TX	7/13/2023
Patrick Dominic Eicher, Richmond, TX	5/10/2023	Todd Richard Markus, Fort Collins, CO	7/13/2023
Samuel John Epp, Anchorage, AK	5/10/2023	Thomas Gibson Martin, Lantana, TX	5/10/2023
Nicholas Lee Estvold, San Francisco, CA	5/10/2023	Mary Kate Humphrey Mason, Lawton, OK	5/10/2023
John Robert Falk, Beaver, OR	5/10/2023	Lucinda Guzman Matthews, Georgetown, TX	5/10/2023
Clarence Sylvan Farmer Jr., Pottsboro, TX	7/13/2023	Carol Caldwell McClung, Austin, TX	7/13/2023
Wendi Dee Farrell, Houston, TX	7/13/2023	Brett Nelson McGinnis, Kenilworth, IL	5/10/2023
Teresa Ann Feightner, Hobe Sound, FL	7/13/2023	Stephen Michael Meadows, Vienna, VA	5/10/2023
Richard Arthur Femmel, Natick, MA	5/10/2023	Claire Elaina Metz, Friendswood, TX	7/13/2023
John Sager Furst, Argyle, TX	5/10/2023	Eric Charles Middleton, Ovilla, TX	5/10/2023
Mai-Phuong Nguyen Garland, Houston, TX	5/10/2023	Kimberly Grace Pinkerton Mihill, Georgetown, TX	5/10/2023
Kathryn Jodon Giesler, Centennial, CO	7/13/2023	Ina Adele Miller, Dallas, TX	7/13/2023
Rhonda Fabes Ginsburg, Dallas, TX	5/10/2023	Roy Alton Milrany, Houston, TX	5/10/2023
Christopher Alfonso Gonzalez	5/10/2023	Guy Thomas Minton, Crowley, TX	7/13/2023
Grand Prairie, TX		Claudia Denice Miracle, Kilgore, TX	5/10/2023
George Gregory Graham III, Dallas, TX	5/10/2023	Richard David Misukanis, Houston, TX	7/13/2023
Philip Michael Graves, Ventura, CA	5/10/2023	Mary Virginia Kahla Morris, Houston, TX	5/10/2023
Cynthia Ann Grimes, Burtonsville, MD	7/13/2023	William George Mousel, Eau Claire, WI	5/10/2023
Scott Ivan Gross, Amarillo, TX	7/13/2023	Cara H. Mulligan, Austin, TX	5/10/2023
Ann Marie Braun Gyde, St. Cloud, FL	7/13/2023	Melissa Janis Muse, Fairway, KS	5/10/2023
Bryan Warren Hall, Canton, GA	7/13/2023	Michael Alan Nagy, Austin, TX	5/10/2023
Thomas Gordon Hartley, Montgomery, TX	7/13/2023	Janelle Marian Norman, Seattle, WA	5/10/2023
Anita Sue Haskell, McKinney, TX	7/13/2023	Ryan Marshall Owen, Houston, TX	5/10/2023
Muddassir Syed Hassan, Frisco, TX	7/13/2023	Ransford Nkwantabisa Owusu, Euless, TX	5/10/2023
Herschel Newton Hatcher, Douglasville, GA	5/10/2023	Yue Pan, Newark, CA	7/13/2023
Laura Ann Hauffer, Austin, TX	7/13/2023	Ruta Milind Patwardhan, Dubai, UAE	5/10/2023
Trenton Reed Hawk, Houston, TX	5/10/2023	Renan P. Pazzini, Chicago, IL	5/10/2023
Jeffrey William Henke, Houston, TX	5/10/2023	Sue Cheng Peng, Houston, TX	7/13/2023
Robert James Hess, University City, MO	7/13/2023	Christopher Joseph Perry, Jersey Village, TX	5/10/2023
Long Minh Hoang, Foster City, CA	5/10/2023	Kimberly Claire Perry, Lone Tree, CO	7/13/2023
Barbara Aileen Bragman Hodges	7/13/2023	Jennifer Marie Plunk, Fort Worth, TX	7/13/2023
The Woodlands, TX		Morgan Raye Prestwood, Vestavia Hills, AL	7/13/2023
Danny Kent Holland, Cypress, TX	5/10/2023	Robert Victor Pritula, Suwanee, GA	7/13/2023
Ronald Edwin Holmes Jr., Argyle, TX	5/10/2023	Dwight Lee Pugh, Shreveport, LA	7/13/2023
Jeffrey Adam Holy, Houston, TX	5/10/2023	Patricia Ann Compton Pugsley	7/13/2023
Marshall Dan Howard, Lubbock, TX	5/10/2023	Richardson, TX	
Ray Alan Howard, Sugar Land, TX	5/10/2023	Susan A. Ramon, Corinth, TX	7/13/2023
Marcie A. Hyder, Forney, TX	5/10/2023	Robert Louis Range, Corpus Chirsti, TX	5/10/2023
Cody Kay Imamura, Seattle, WA	5/10/2023	Blake Matthew Rauba, Frisco, TX	7/13/2023
Robert Allen Imel, Dallas, TX	5/10/2023	Alan Wayne Reed, Carrollton, TX	5/10/2023
Samuel Eugene Isaacs, San Francisco, CA	5/10/2023	Florentino Reyes, Richmond, TX	7/13/2023
Marie Anderson Jackson, Burleson, TX	5/10/2023	Roland Reyes, Houston, TX	5/10/2023
Leticia Nickel Jaroski, Houston, TX	7/13/2023	Nancy Elizabeth Greer Richard, Burleson, TX	5/10/2023
Ross Morehead Jessup, Austin, TX	7/13/2023	Arley Leroy Richardson, Lubbock, TX	5/10/2023
Tandi Ann Jordan, Munich, Germany	5/10/2023	Eric Meher Rivetna, Austin, TX	7/13/2023
Paul Duane Kauffman, Encinitas, CA	7/13/2023	Roxie Fredette Roll, Stafford, TX	7/13/2023
David Theophile Kaufhold	5/10/2023	Dianna Ross, San Antonio, TX	5/10/2023
West Chester, OH		David Charles Rothfus, Murphy, TX	5/10/2023
Alan Kelly, Dallas, TX	7/13/2023	Tammy Jestila Russell, Woodinville, WA	7/13/2023
Nora Jane Kelly, Shelton, CT	7/13/2023	Joe Terry Rye, Georgetown, TX	7/13/2023
Emmanuel Doke Kiblinger Jr., Pantego, TX	7/13/2023	Sunil Sajnani, Lewisville, TX	7/13/2023
Frank Charles Kile, Euless, TX	5/10/2023	Nadim Emile Salti, Falls Church, VA	7/13/2023
Kody James Kilshaw, Houston, TX	5/10/2023	Robert Joseph Sawyer, Austin, TX	5/10/2023
Catharine Kim, Los Angeles, CA	5/10/2023	Bernard Nelson Schneider, San Antonio, TX	7/13/2023
Susie Kim, Seattle, WA	5/10/2023	Vernon Lee Schneider, Pantego, TX	7/13/2023
Lakshmi Krishnamurthy, Fort Worth, TX	5/10/2023		

Respondent / Location

Andrew William Scholes, Houston, TX	5/10/2023
Paul Frederick Scholla Jr., Kansas City, MO	5/10/2023
Robert Regan Shannon, Midland, TX	7/13/2023
Billy Clyde Sherwin, Collinsville, TX	7/13/2023
David Charles Shoemaker, McKinney, TX	7/13/2023
Benjamin Robert Smith, Austin, TX	7/13/2023
David Glen Smith, Highlands Ranch, CO	5/10/2023
Joseph Carruth Smith Jr., Flower Mound, TX	7/13/2023
Malcolm Alvin Smith, Livingston, TX	7/13/2023
Deanna Denise Snedden, Seabrook, TX	5/10/2023
Howard Brooks Snyder, Dallas, TX	7/13/2023
George Philip Sonnenberg, Bryan, TX	7/13/2023
Nils Rolf Stadeager-Anderson, Charlottenlund Denmark	5/10/2023
Susan Antoinette Stone, West, TX	5/10/2023
Corbin James Stott, Dallas, TX	5/10/2023
Warren Keith Stubbs Jr., Houston, TX	7/13/2023
An-Chi Sun, Alpharetta, GA	5/10/2023
Emmitt Earl Taylor, Allen, TX	5/10/2023
Steven Phillip Terry, Dallas, TX	5/10/2023
Byron Lane Thompson, El Paso, TX	5/10/2023
Mary Martha Titus, Dallas, TX	5/10/2023
Kimberly Nichole Todd, Lake Jackson, TX	7/13/2023
Timothy Carl Tufer, San Jose, CA	7/13/2023
Julie Lynette Turner, Austin, TX	5/10/2023
Nancy Sue Ulrich, Arlington, TX	7/13/2023
Maria B. Urionabarrenechea, Houston, TX	7/13/2023
Gary Dale Ussery, Springtown, TX	5/10/2023
James Arthur Vandaveer, Lake Jackson, TX	7/13/2023
Edward Oran Vaughan, Austin, TX	7/13/2023
Amy Marie Walker, Denver, CO	7/13/2023
Sallie Jane Barnett Walton, Bastrop, TX	7/13/2023
John Brook Ward, Houston, TX	7/13/2023
Cheryl Lynn Ware, Lexington, MS	7/13/2023
Tanner David Watkins, Kingwood, TX	7/13/2023
Lisa Paladino Weeg, Dallas, TX	5/10/2023
Bernice Susan Weinberg, Dallas, TX	5/10/2023
Harry Joseph White Jr., Plano, TX	5/10/2023
Blake Martin Willerman, Glencoe, IL	5/10/2023
Judah Benjamin Wilson, South Bend, IN	5/10/2023
Bruce Edwin Wood, Round Rock, TX	7/13/2023
William D. Worley, Arlington, TX	7/13/2023
David Ray Wright, San Antonio, TX	5/10/2023
Xiaotian Xie, Mountain View, CA	5/10/2023
Eddie Yap, Carrollton, TX	7/13/2023
Sarah Danae Youngblood, Richardson, TX	5/10/2023
Hongyu Zhou, Beijing, China	7/13/2023
Carmen Maria Zimmer, Arlington, VA	5/10/2023
Cheryl Anne Gray Zimmermann, Houston, TX	7/13/2023

Board Date**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**

Gerardo Zenobio Arce, Sarasota, FL	7/13/2023
Elizabeth Katherine Archer, Austin, TX	7/13/2023
Mary Brock Billingsley, Kennedale, TX	7/13/2023
Jeffrey Ben Colwell, Houston, TX	7/13/2023
Kelly Tehan Graham, Dallas, TX	5/10/2023
Kristina Gudleikyte-Gray, Austin, TX	7/13/2023
Jennifer Jane Hodges, Eastland, TX	7/13/2023
Jamie L. Howlett, Marshall, TX	5/10/2023
Rudy Longoria, McAllen, TX	5/10/2023
Stewart Christopher McLeod, Dallas, TX	5/10/2023
Ray Wallace Mettetal III, Almos Park, TX	5/10/2023
Rosalind Marie Morris, Houston, TX	7/13/2023
Shanil Farid Noorani, Plano, TX	5/10/2023
Chase McKee Rowland, Austin, TX	7/13/2023
Shawn Victor Sesock, Austin, TX	5/10/2023
Jerry Glenn Wilson, The Woodlands, TX	5/10/2023
Carter Bradley Wyrsh, Dallas, TX	7/13/2023

Did you change your email or mailing address?



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

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov

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

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AUSTIN, TEXAS

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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**

