

TEXAS STATE BOARD REPORT



NEWS & UPDATES

89th Legislative Session Results

s a result of the regular session of the 89th Texas Legislature, bills were approved that affect the Texas Public Accountancy Act and the accounting profession. 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.

Senate Bill 262

Senate Bill (SB) 262 provides a **third** pathway to become a Texas CPA with a baccalaureate degree and two years of experience. It was signed into law by Governor Abbott on May 8, 2025. Under the new law, **effective August 1, 2026**,

individuals may apply to become licensed CPAs by meeting the following requirements:

Continued on page 3.

IN THIS ISSUE

Preparation Assistance for Flood Victims

CPE Sponsors Page 2

89th Legislative Session

Frequently Asked Question Page 3

Swearing-In Ceremony Photos Page 4

Fifty-Year Licensees Page 6

Comfort Letters Page 7

Enforcement Actions Page 9

Licensee Statistics Page 14

Board Contact Info Page 15

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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

BOARD MEMBERS

JEANNETTE P. SMITH, CPA PRESIDING OFFICER

OLIVIA ESPINOZA-RILEY, CPA TREASURER

RENEE D. FOSHEE, ESQ., CPA SECRETARY

RAY R. GARCIA, CPA EXECUTIVE MEMBER-AT-LARGE

SUSAN I. ADAMS, CPA

CHRISTOPHER "GRANT" COATES

KIMBERLY D. CRAWFORD, CPA

JILL A. HOLUP

SHERRI B. MERKET

THOMAS M. NEUHOFF, CPA

KENNETH E. OMORUYI, CPA

JAMES M. "JIM" TRIPPON, CPA

SHEILA M. VALLÉS-PANKRATZ

SUSAN M. WARREN, CPA

EXECUTIVE DIRECTOR WILLIAM TREACY

EDITOR JULIE PRIEN

Accounting/Administration (512) 305-7808 accounting@tsbpa.texas.gov

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

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

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

Publications (512) 305-7804 publications@tsbpa.texas.gov

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

Sponsor Review Program (512) 305-7802 srp@tsbpa.texas.gov

Preparation Assistance for Texas Flood Victims



As a result of the recent flood disasters in Texas, flood victims may be eligible for financial assistance from various nonprofit organizations. Although these payments are generally not taxable, the filer is required to report them. CPAs are needed to assist filers to understand and to help prepare their tax returns properly. CPAs, if you would like to help flood victims, please contact community outreach programs to offer your assistance. The Texas Society of Certified Public Accountants has **disaster recovery tax resources** available on their website.

Thank you for your support!

Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of July 3, 2025.

Registration Status: **A** = Currently active **E** = Currently expired

Sponsor # Sponsor Name	Date of Next Review	Status
010694 Aris Water Solutions, Inc.	8/1/2027 - 7/1/2028	Α
010695 C. D. Bradshaw & Associates, P. C.	8/1/2027 - 7/1/2028	Α
004724 Haynes and Boone, LLP	8/1/2027 - 7/1/2028	Α
007375 Meeder Public Funds	7/1/2027 - 6/30/2028	Α
009613 MeredithCPAs, LLC	7/1/2027 - 6/30/2028	Е
002364 Occidental Petroleum Corporation	8/1/2027 - 7/1/2028	Α
008984 PriceKubecka, PLLC	8/1/2027 - 7/1/2028	Α
010645 Revo Taxpayer Advocacy LLC	8/1/2027 - 7/31/2028	Α
009746 The MB Group, LLC	8/1/2027 - 7/31/2028	Α
004184 The Tax School	8/1/2027 - 7/31/2028	Α
000920 The University of Texas at Austin, Texas Executive Education	7/1/2027 - 6/30/2028	
010692 Thompson Derrig & Craig, PC	8/1/2027 - 7/31/2028	Α

Sponsor Review Program Contact Information: Email: RFellner@tsbpa.texas.gov • Phone: (512) 305-7802

89th Legislative Session

-SB 262 continued from front page-

- Obtain a bachelor's degree with the required coursework to include an accounting concentration, as determined by Board Rule
- Pass the CPA Exam
- Complete two years of non-routine accounting work experience under a CPA's supervision

The Texas State Board of Public Accountancy (TSBPA) is in the process of establishing rules to implement this new pathway. We are also exploring the possibility of a transition to the new rules for all applicants who would like to pursue certification under the new pathway.

Senate Bill 522

Senate Bill (SB) 522 was signed into law on May 19, 2025, and will go into effect on September 1, 2025. SB 522 provides mobility for individuals who are licensed and reside in other states and meet Texas requirements. The law provides "safe harbor" language for those licensed in another state prior to January 1, 2025.

Beginning September 1, 2025, out-of-state CPAs will be allowed to practice in Texas if they meet the following requirements:

- Hold a bachelor's degree with the required accounting concentration
- Have passed the CPA Examination
- Hold a valid CPA license from another state that is in good standing
- Have completed 1–2 years of relevant work experience (based on their state's education requirements)
- Have agreed to comply with the Texas Public Accountancy Act and the Board's Rules of Professional Conduct

This new legislation provides for CPA practice mobility into Texas, mirroring current licensure developments across the country. As more states create alternative pathways to CPA licensure, updating Texas's mobility rules helps to ensure an optimal quantity of CPAs to meet the needs of the public.

Frequently Asked Question

Q. I have a Texas individual CPA license, but do not have a Texas firm license. What services am I allowed to provide in Texas?

A. With an individual Texas CPA certificate and license you may perform services as an employee for companies in industry, or for governmental entities without obtaining a firm license. Attest services may only be provided by a licensee in Texas through a firm licensed by the Board.

If you provide bookkeeping, tax work, and other non-attest services to the public and use your CPA designation, you must perform those services through a firm licensed in Texas. Bookkeeping, tax work, and other non-attest services may be provided by a licensee using the CPA credential in an unlicensed entity so long as each written or promotional statement that refers to a CPA's designation and his or her association with the unlicensed entity in the client practice of public accountancy include the statement:

"This is not a CPA firm and these services are not regulated by the Texas State Board of Public Accountancy."

The statement must be in conspicuous proximity to the name of the unlicensed entity and be printed in a size at least equal to and a type not less bold than the text used in the body of the advertisement or written statement. If the advertisement is in audio format only, the disclaimer shall be clearly declared at the conclusion of each such presentation. See *Sections 901.003*, 901.351, 901.456, and 901.460 of the *Public Accountancy Act* and Board *Rule 501.81(a)* and (c).

"Attest service" includes an audit, review, compilation, or other assurance engagement that must be performed in accordance with standards promulgated by the American Institute of Certified Public Accountants, or other accountancy organization recognized by the Board. It does not include preparation services as provided for in Section 70 of Statements on Standards for Accounting and Review Services 21. See Section 901.002(a)(1) of the Public Accountancy Act.



Swearing-In Ceremony

On June 21, 2025, the Texas State Board of Public Accountancy (TSBPA) held a swearing-in ceremony to honor and pay tribute to the newest Texas CPAs. There were 789 individuals eligible to receive their certificates and take the Oath of Office at the biannual TSBPA swearing-in ceremony. Congratulations and welcome to the profession!



TEXAS STATE BRAND OF PUBLIC ACCIDINATANCE.

P

TSBPA Board members welcomed new CPAs to the profession at the swearing-in ceremony on June 21. Thank you for honoring and paying tribute to the newest Texas CPAs.

From L-R: Kimberly Crawford, Thomas Neuhoff, Olivia Espinoza-Riley, and Kenneth Omoruvi.

Several outstanding candidates who passed all parts of the CPA Exam at the initial sitting within 12 months and had the 10 highest cumulative scores were recognized at the TSBPA swearing-in ceremony. From L-R: Molly May, Kyle Wynne, Maria Lillis, Nicolas Hernandez, Rebecca Carroll, Chris Hudson, Thanh Tran, Carson Dorsey, and Sarah Buckalew.

The TSBPA congratulates all of the outstanding candidates for their achievements.

A very special thanks to the TXCPA Austin members who volunteered their time on a Saturday to help us celebrate and welcome the new CPAs into the profession!

Front row (L-R): Chuti Russell, Larry Stephens, Jan Keeling, Sou Tieng, Emily Lewis, Audrey Nguyen, Lara Akinboye, and Sarah Loghin.

Back row (L-R): John D'Amato, Stacey Mahajan, Jeremy Myers, Bryan Morgan, Donna Wesling, and Felecha Reese.



"The practice of public accountancy is a learned profession that requires specialized education and experience. That practice has historically been defined to include a broad range of financial, advisory, and attest services."

"The public relies on the competence and integrity of certified public accountants in all of its dealings with certified public accountants and not merely in connection with their performance of the attest service."

—Excerpts from the *Public Accountancy Act*





Kenneth Omoruyi first attended the swearing-in ceremony 10 years ago when he received his Texas CPA certificate and now he is a member of the Texas State Board.

TSBPA Executive Director William Treacy pictured with Kenneth Omoruyi at the May 30, 2015, swearing-in ceremony (above, left).

 $TSBPA\ Board\ member\ Kenneth\ Omoruyi\ presented\ certificates\ to\ the\ candidates\ at\ the\ June\ 21,\ 2025,\ swearing-in\ ceremony\ (above,\ right).$



Candidates took the Oath of Office at the June 21, 2025, swearing-in ceremony.

Fifty-Year Licensees

Certified public accountants who have been licensed in Texas for 50 years and could join us were honored and recognized at the biannual Texas State Board of Public Accountancy (TSBPA) swearing-in ceremony on June 21. The TSBPA appreciates their dedication to the profession.



Fifty-Year Licensees in Attendance:

Michael Arthur Michael Bedford V. Karl Benson Larry Bradford Franklin Burk **Robert Donathan** James Edwards John Eppes J. Keith Feille Jacque Gilliam Debbie Gleason

David Hammer Harry Harelik James Hayes Jerry Hill Michael Hockenberry Evelyn Stewart Ronald Johnson Christos Mantzuranis Charles Towery Terry Maxwell Marvin Morgan Nathan Oestreich Jim Powell

Michael Quirke James Roberts **Charles Secord** Larry Stark **Melanie Thomas Timothy Weaver** Jerry Williamson

Comfort Letter Considerations

This content is intended purely for informational use and does not advocate for or against the use of comfort letters.

The Texas State Board of Public Accountancy has seen a recent uptick in inquiries regarding CPA involvement in third-party requests for client financial information. These requests often come in the form of "comfort letters," typically related to a client's loan application or mortgage refinancing. However, they may also pertain to other matters such as employee medical insurance, child adoption, or use-tax certifications.

While providing a comfort letter can be a valuable service to clients, it also carries significant risks, including potential legal liability and disciplinary action by the Board. CPAs must carefully evaluate the implications before agreeing to issue such letters.

Common Requests in Comfort Letters

Lenders and other third parties often request comfort letters to:

- Verify a client's self-employment status
- · Confirm financial soundness or profitability
- Assess creditworthiness
- Assure that business funds used for a down payment won't harm the business

These requests usually arise when the lender has difficulty qualifying the borrower through standard documentation.



Risks and Professional Standards

CPAs should be aware of the following key risks and guidelines:

- Avoid Assurances of Solvency: According to Public Company Accounting Oversight Board Attestation Standards, Section 9101, Attest Engagements: Attest Interpretations of Section 101, ¶25, CPAs must not provide any assurance that an entity is solvent, will remain solvent under certain conditions, or can meet its debt obligations as they come due.
- **Scope of Services Matters:** If a CPA has only performed tax services for a client, issuing a letter with attestation language without conducting proper attestation procedures violates professional standards, the *Public Accountancy Act*, and Board *Rules*.

Options for CPAs

If your engagement with the client has been limited to tax services, you have two options:

- **1. Expand the Engagement:** Perform the necessary procedures to support an attestation and issue a formal attestation report.
- 2. **Issue a Non-Attest Letter:** Provide a letter that clearly states it is not an attestation and avoids any assurance language.

In either case, be cautious when confirming facts such as self-employment, retirement status, or income sources. Ensure there are no conflicting or undisclosed activities outside the tax return that could misrepresent the client's situation.

Protecting Yourself

To mitigate liability, include a disclaimer in the letter such as:

"The use of this letter in the exercise of the lender's due diligence is the lender's decision and sole responsibility. This letter does not establish a client relationship with the lender, nor does it provide assurance of the client's financial solvency."

Confidentiality and Risk in Third-Party Verification Requests

One of the key risks in responding to third-party verification requests is mishandling confidential client information. Under Board *Rule 501.75*, CPAs are strictly prohibited from disclosing any information obtained from a client in the course of professional accounting work, unless the client provides explicit permission.

Best Practices for Issuing Comfort Letters

To remain compliant and minimize risk, CPAs should take the following steps when preparing a comfort letter:

1. Obtain Written Authorization

Secure the client's written consent before disclosing any information or issuing a letter on their behalf

2. Avoid Assurances of Solvency

Do not provide any form of assurance regarding the client's solvency, financial viability, or ability to meet debt obligations.

3. Collaborate with the Client

Discuss the contents of the letter with the client to ensure mutual understanding and accuracy.

4. Follow Proper Attestation Protocols

If the letter includes attestation language and no prior attestation procedures have been performed, initiate a formal attestation engagement. This must comply with all applicable professional standards, the *Public Accountancy Act*, and Board *Rules*.

5. Modify the Letter if Attestation Is Not Permitted

If the client declines an attestation engagement, revise the letter to clearly avoid offering any opinion or assurance. You may wish to consult your Errors & Omissions (E&O) insurance provider or the Board for sample language for a non-attest comfort letter.

Managing Client Expectations

Even after following these precautions, clients may pressure you to include specific representations requested by third parties. In such cases, it's important to:

- Reiterate the limited scope and purpose of a comfort letter
- Explain why the requested language exceeds the boundaries of professional standards and your engagement 🔀

Enforcement Actions

Ratified at the May 15, 2025 Board Meeting

AGREED CONSENT ORDER

BEHAVIORAL ENFORCEMENT COMMITTEE

■ Investigation Nos.: 24-08-04L & 24-08-05L
Respondents: Brandon James Oehlke & Oehlke CPA, PLLC
Hometown: Seguin, TX
Certificate No.: 089388
Firm License No.: C08073
Rule Violations: 501.74(b), 501.74(c), 501.77, 501.90(12)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$500 and administrative costs of \$851.20 to be paid within 30 days of the date of the Board Order.

Respondents failed to correctly report the number of employees on a client's payroll and failed to withdraw payroll taxes. Respondents failed to timely respond to communications from a client. Respondents failed to adequately plan and supervise the performance of professional services.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 24-11-10L Respondent: Barton CPA PLLC Hometown: Cypress, TX Firm License No.: C11913 Rule Violation: 501.60 Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$20,000 to be paid in 10 monthly installments beginning the 10th of the month after the month in which the Board approved the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to timely file required Form APs with the PCAOB. Respondent was censured, assessed a \$25,000 civil money penalty, and required to take remedial action.

2. Investigation Nos.: 24-12-03L & 24-12-04L

Respondents: Alexandra G. Nava & Alexandra G. Nava (Firm)
Hometown: Cedar Park, TX
Certificate No.: 044102
Firm License No.: T05433
Rule Violations: 501.60, 501.74,

501.81

Act Violations: 901.401, 901.460, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents involuntarily surrendered their certificate and licenses in lieu of further disciplinary action. Respondents issued audit reports, compilations and reviews for clients when the Respondent Firm's license was delinguent.

Ratified at the July 10, 2025 Board Meeting

AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 25-02-01L & 25-02-02L

Respondents: Melissa Rascon & The Rascon CPA Firm, P.L.L.C. Hometown: Spring, TX Certificate No.: 078981 Firm License No.: C08611 Rule Violation: 501.74(b) Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and required to take eight hours of continuing professional education in the area of practice management. In addition, Respondents must pay \$802.83 in administrative costs within 30 days of the date of the Board Order. Respondents took on last minute tax preparation engagements resulting in errors being made on a return. Respondent used offensive, unprofessional language in an email communication with a client.

2. Investigation No.: 24-08-03L Respondent: Gregory Allen Nason

Hometown: Dallas, TX Certificate No.: 100181

Rule Violations: 501.90(2), 501.90(10) Act Violations: 901.502(2), 901.502(6),

901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate and license was revoked. In addition, Respondent must pay \$802.83 in administrative costs within 30 days of the date of the Board Order. If Respondent applies for reinstatement, Respondent would be required to pay an administrative penalty of \$50,000 before any application for reinstatement would be considered.

Respondent used company credit cards for personal charges and then paid the credit card bills with company funds.

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 active 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

CPE 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 Rules 523.111 (Required CPE Reporting) and 501.94 (Mandatory Continuing Professional Education), as well as Section 901.411 (CPE) of the Act.

Troressional Education, as well as se	ction 301.411 (cr L) 01 t	ne Acc.
Respondent	Location	Board Date
Charles Grayson Allen	Jonesboro, LA	7/10/2025
Aidan J.G. Arney	Katy, TX	5/15/2025
Barbara Kay Balshaw	Porter, TX	5/15/2025
Stephen Becker	Cypress, TX	5/15/2025
Nick Alan Bednorz	Houston, TX	5/15/2025
Jared Phillip Trey Booth	Houston, TX	7/10/2025
Dawn Evarette Grigsby Broussard	Missouri City, TX	7/10/2025
Rebecca Reidinger Campbell	Fairview, TX	7/10/2025
Peter Franklin Cao	Houston, TX	7/10/2025
Briton Michael Chamberlain	Plano, TX	7/10/2025
James Mark Cigainero	Houston, TX	5/15/2025
Billy Dale Cook Jr.	Manvel, TX	5/15/2025
Margaret Ratteree Coughlin	Dallas, TX	5/15/2025
Holly Ann Crawford	Henderson, TX	7/10/2025
Heath Randall Daniels	Corinth, TX	7/10/2025
Michelle Renee Dawson	Andrews, TX	7/10/2025
Kimberly Ann De La Fuente	Houston, TX	5/15/2025
Jody Craig Delino	Austin, TX	7/10/2025
Patricia Jo Disbrow	Mesquite, TX	7/10/2025
Stephen Taylor Douglas	Little Rock, AR	5/15/2025
Matthew Epstein	San Antonio, TX	5/15/2025
Patti Scott Finley	Texarkana, TX	7/10/2025
Taylor Hunter Fleury	Austin, TX	7/10/2025
Curtis James Glynn	Dallas, TX	7/10/2025
Jacob King Gonzales	Georgetown, TX	7/10/2025
Daniel Wade Goodwin	Chicago, IL	5/15/2025
Jane Whitehead Griggs	Austin, TX	7/10/2025
Jeanne Elizabeth Grube	League City, TX	5/15/2025
Mahala Bushnell Guevara	Austin, TX	7/10/2025
Maria Aurora Hagan	Spring, TX	5/15/2025
Darryl Ray Halbert	Plano, TX	7/10/2025
Mary Kimberly Hall	Dallas, TX	5/15/2025
Kimberly A. Hallett	Dallas, TX	5/15/2025
Madison Wesley Harris	Dallas, TX	7/10/2025
Courtenay Martindale Harvey	New Orleans, LA	7/10/2025
Tyler Michael Hawthorne	Rockwall, TX	5/15/2025
Heather Aileen Healy	Ennis, TX	5/15/2025
Shelby Nicole Hoyt	Houston, TX	7/10/2025
William B. Jackson	Arlington, TX	7/10/2025
James Jackson Jacobs	Houston, TX	7/10/2025
Boris Dimitrov Kasabov	Houston, TX	7/10/2025
Mohamed F. Kassem	Richardson, TX	7/10/2025
Kelli Lyn Kennedy	Fort Worth, TX	7/10/2025
Lisa Marie King	The Woodlands, TX	5/15/2025
Taphenes Mary Koroma	Dallas, TX	7/10/2025
Cynthia Le	Houston, TX	7/10/2025
Hung Ling Lin	Allen, TX	7/10/2025
Aljon O'Limit Lovelace	Arlington, TX	7/10/2025
Yang Lu	Katy, TX	5/15/2025
Matthew Scott Luedke	Dallas, TX	5/15/2025
Katie Pope Markasky	Jacksonville, TX	7/10/2025
1		, -, -==

Respondent	Location	Board Dat
Sharon E. Mauricio	Houston, TX	7/10/2025
Kristen Amy Mohun	Houston, TX	5/15/2025
D'Ann Marie Molina	Corpus Christi, TX	7/10/2025
Ronnie Lee Morgan	De Soto, TX	7/10/2025
Karen Lynn Mutz	Poth, TX	5/15/2025
Bernard Ndoping Angandje	Cypress, TX	7/10/2025
Clayton Graham Neider	Carrollton, TX	7/10/2025
Jeffrey Howard Nichols	Austin, TX	7/10/2025
John Marcelo Nix	Dallas, TX	5/15/2025
Bhavik Sureshbhai Patel	Spring, TX	7/10/2025
Sheel J. Patel	Austin, TX	7/10/2025
Aina Ifeoluwa Phillips	Arlington, TX	5/15/2025
Daren Phillips	Dallas, TX	7/10/2025
Sanchita Piplani	Plano, TX	7/10/2025
Jose Guadalupe Placencia	Houston, TX	7/10/2025
John Elrees Porche III	Corpus Christi, TX	5/15/2025
Sueann Porter	Stephenville, TX	7/10/2025
Clare Nicole Ramsey	Austin, TX	5/15/2025
Ronnie Ray Rand	Bellaire, TX	5/15/2025
Catherine Rebecca Randall	Flower Mound, TX	5/15/2025
Jennifer J. Reedy	Richardson, TX	5/15/2025
James Dunn Russell Jr.	Los Fresnos, TX	7/10/2025
Erich Michael Schoenkopf	Dallas, TX	7/10/2025
Brenda Renee Schroer	Midland, TX	7/10/2025
Cristina Andrea Silingardi	Austin, TX	7/10/2025
Julia Anna Siska	Galveston, TX	5/15/2025
Kevin Michael Slaton	Southlake, TX	5/15/2025
Karun Amrut Someshwar	Dallas, TX	5/15/2025
Katrina Anastasia Stevens	Desoto, TX	7/10/2025
Albert Elias Strausser III	Roswell, GA	5/15/2025
Richard Warren Taylor	Bastrop, TX	7/10/2025
Vincent Coleman Taylor	Houston, TX	5/15/2025
Scott Colby Thresher	Dallas, TX	5/15/2025
Lan Uyen Tran	Friendswood, TX	7/10/2025
William Nicolas Urbina	Austin, TX	7/10/2025
Cynthia Marie Vandament	Falls Church, VA	7/10/2025
Thomas Edward Walter	Whitehouse, TX	5/15/2025
Joshua Aaron Weinstein	Bellaire, TX	5/15/2025
Shauna Patrice White	Midlothian, TX	5/15/2025
Ben Mitchell Williamson	Albuquerque, NM	7/10/2025
Blaine Allen Wright	Austin, TX	5/15/2025
Jonathan Matthew Wright	Aubrey, TX	7/10/2025
Di Wu	Arlington, TX	7/10/2025
Katherine Zhao Xu	Houston, TX	5/15/2025
Li Yan	Allen, TX	5/15/2025
Wen Yin	Sugar Land, TX	5/15/2025

The Rules of Professional Conduct allow the Board to publish the name of any licensee or certificate holder who is the subject of a disciplinary or administrative action, after a final board order has been issued.

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*.

0 1		
Respondent	Location	Board Date
Patricia De Leon Abella	Jakarta Barat, IDN	5/15/2025
John Michael Albrecht	Galveston, TX	7/10/2025
Paige Holland Albright	Bellville, TX	5/15/2025
Terri Lynn Alford	Allen, TX	7/10/2025
David Ray Allen	Springdale, AR	7/10/2025
Sheila Anderson-Webb	Euless, TX	5/15/2025
Boniface Ngang Awundaga	Rosharon, TX	5/15/2025
Lewis Edwin Ball II	Houston, TX	7/10/2025
Leonel Barrera	Dallas, TX	7/10/2025
Stephen Lee Bartley	San Antonio, TX	5/15/2025
Cynthia Wilson Bates	Spring, TX	5/15/2025
Bryan Andrew Beck	Fulshear, TX	5/15/2025
Marie Elaine Benta	Wylie, TX	5/15/2025
Ann-Kristin Evensen Besancon	Houston, TX	7/10/2025
Patrick Travis Best	Parker, CO	7/10/2025
Amit Vijaykumar Bhakta	Pflugerville, TX	5/15/2025
Nancy B. Blackburn	Dallas, TX	5/15/2025
Milton A. Bolanos	Houston, TX	5/15/2025
Michael L. Bowie	Sugar Land, TX	7/10/2025
Susan J. Moore Braun	San Antonio, TX	5/15/2025
William Joseph Breed	Kingwood, TX	7/10/2025
Jack Steven Bridgewater	Tucson, AZ	5/15/2025
Mark J. Bright	Houston, TX	5/15/2025
Russell Lee Brown	Austin, TX	7/10/2025
Shirley Marie Brown	Saint Charles, MO	7/10/2025
Dianne Harriet Bub	Houston, TX	5/15/2025
Angela Bao Burbank	San Jose, CA	7/10/2025
Richard Wayne Burgardt	Arlington, TX	7/10/2025
Cheri Elaine Capps	St. George, UT	7/10/2025
Wade Hampton Caston	Dallas, TX	7/10/2025
Tapfuma Chadenga	Houston, TX	5/15/2025
Andra Kay Huggins Chalk	Kempner, TX	7/10/2025
Hung Cheong Chan	Tin Shui Wai, HK	7/10/2025
Ying-Ju Chen	Farmers Branch, TX	7/10/2025
Manav Sanjivkumar Choksi	McKinney, TX	7/10/2025
John Norman Claybough	Cypress, TX	7/10/2025
Nita Jean Clyde	Dallas, TX	7/10/2025
Michael Christopher Colby	Westlake, TX	5/15/2025
Steven Craig Collins	Dallas, TX	7/10/2025
Eugene Edward Conn	Guadalajara, MX	7/10/2025
Daniel Contreras	New York, NY	7/10/2025
Lawson Melvin Cooper Jr.	Bastrop, TX	7/10/2025
William Allen Copeland	Houston, TX	7/10/2025
Lindsey Allyn Crabbe	Dallas, TX	5/15/2025
David Clifton Crowell	Kyle, TX	7/10/2025
Michael Jay Cunningham	Lubbock, TX	7/10/2025
Addison Kyle Damasco	Plano, TX	7/10/2025

Respondent	Location	Board Dat
Marie Patricia Dancu	Dallas, TX	5/15/2025
Russel Barth Davenport	Austin, TX	5/15/2025
Masden E. Davis	Colleyville, TX	5/15/2025
Danish Dawood	Addison, TX	5/15/2025
Virginia Lea Debrow	Terrell, TX	5/15/2025
Charles Hanauer Deitschmar	nn Addison, TX	7/10/2025
John Leo Denue	Stafford, TX	7/10/2025
Debra S. Dimeo	Fenton, MO	7/10/2025
Elizabeth Ann Froelick Dobbs	s Houston, TX	5/15/2025
Mary Katherine Bayless Dob	elman Houston, TX	7/10/2025
Bonnie Dombrowski	East Lyme, CT	7/10/2025
Kelly Dawn Donohue	Tulsa, OK	5/15/2025
Jennifer Poucket Dooley	Prosper, TX	5/15/2025
Darlene Mary Dowling	Albemarle, NC	5/15/2025
Mark Lynn Duke	Snyder, TX	5/15/2025
Lee Jerome Dutra	Fairview, TX	5/15/2025
Morgan Nicole Eckert	Haslet, TX	5/15/2025
Kevin Douglas Elms	Bell Canyon, CA	7/10/2025
Dianne Michelle Elwell	Mechanicsburg, PA	7/10/2025
Clayton Stephen Epstein	San Antonio, TX	7/10/2025
Glenn Allen Fischer Jr.	Dallas, TX	7/10/2025
Paul Anthony Fontanelli	Mansfield, TX	5/15/2025
Barbara Jean Friedman	Dallas, TX	5/15/2025
Samuel Steven Funk	Sandy, UT	7/10/2025
Mary Kay Fuqua	Cyril, OK	7/10/2025
Prachi Kartik Gandhi	Sugar Land, TX	7/10/2025
Marshall Blair Garrou	Houston, TX	7/10/2025
Evan Lewis Gedminas	San Antonio, TX	5/15/2025
James Ralph Gilger Jr.	Austin, TX	7/10/2025
Amanda Lorraine Gomez	New York, NY	7/10/2025
Silka Maria Gonzalez	Coral Gables, FL	5/15/2025
Sherman Allen Graham	Da Nang, VN	5/15/2025
Briana Guanchez	Bellaire, TX	5/15/2025
Ann Brooke Haas	Floresville, TX	5/15/2025
Rachel Horton Haas	Dallas, TX	5/15/2025
Morgan Lin-Jing Hah	Dallas, TX	5/15/2025
Benjamin Ellis Halliday	Austin, TX	5/15/2025
Jiayi Han	Sunnyvale, CA	7/10/2025
Daniel James Hanson	Omaha, NE	5/15/2025
Stanley Maxie Harrell Jr.	Bonita Springs, FL	7/10/2025
Stephen Raymond Harris	Dallas, TX	7/10/2025
Nathaniel Thomas Hathaway		5/15/2025
Nathan Thomas Hawks	Carrollton, TX	5/15/2025
David Frank Held	Prospect, KY	7/10/2025
Sabrina Lee Helfenbein	Sugar Land, TX	5/15/2025
Judy Molyneaux Hendy	Houston, TX	5/15/2025
Alvin Ernest Henke	Austin, TX	7/10/2025
Sheri Lynn Henn	Houston, TX	5/15/2025
Daniel Ray Henry	Waxahachie, TX	7/10/2025
Samuel Andrew Herbert	Atlanta, GA	7/10/2025
John A. Hoagland Jr.	Richardson, TX	5/15/2025
Kathleen Ann Hodges	Fort Worth, TX	5/15/2025
Joseph Kelly Hoffpauir	Houston, TX	5/15/2025
Amanda McNames Hogan	Coto De Caza, CA	5/15/2025
Ronald Floyd Holland	China Spring, TX	7/10/2025
Chester Lloyd Hollaway	Sunnyvale, TX	7/10/2025
Preston Rust Hooten	Las Cruces, NM	5/15/2025
Fredrick Glenn House	Houston, TX	7/10/2025

Respondent	Location	Board Date	Respondent	Location	Board Date
Kenneth Curtis Howell Jr.	Brentwood, TN	5/15/2025	Elizabeth Marie Montelepre	Houston, TX	5/15/2025
Layne Jinkins Hubbard	Houston, TX	7/10/2025	Lorraine Bobik Moon	Corpus Christi, TX	7/10/2025
Peter James Hudson	Grand Rapids, MI	7/10/2025	Vrushali Shivaji More	Sunnyvale, CA	7/10/2025
Miranda Taylor Hugie	Lewisville, TX	5/15/2025	Laura Anne Morrison	Wichita Falls, TX	7/10/2025
Rayann Hatfield Hurst	University Park, TX	7/10/2025	Marty Raymond Morrison	Houston, TX	5/15/2025
Carolyn Lee Hybarger	Bedford, TX	5/15/2025	Bruce Edward Moss II	Seattle, WA	7/10/2025
Shunyu Ji	Issaquah, WA	5/15/2025	Matthew James Muhart	Parkland, FL	7/10/2025
Ernesto Isidro Jimenez	Houston, TX	7/10/2025	Iddi Rashidi Mwanyoka	Houston, TX	5/15/2025
Bruce Philip Johnson	Santa Barbara, CA	5/15/2025	Faisal Sabouh Naamani	Dallas, TX	7/10/2025
Cheryl Janet Morphis Johnson	Murphy, TX	5/15/2025	Thanongsack D. Nhoisaykham	Jersey Village, TX	5/15/2025
Richard Welton Johnson	Houston, TX	7/10/2025	Christopher Scott Norris	Garland, TX	5/15/2025
Charlotte Watkins Jones	Idabel, OK	5/15/2025	Whitney A. North	Dallas, TX	5/15/2025
Robin Marie Jones	San Antonio, TX	7/10/2025	Mobolaji Ololade Oladinni	Houston, TX	7/10/2025
Moon Gi Jung	Round Rock, TX	5/15/2025	Linda R. Oliver	Arlington, TX	7/10/2025
Debra J. Kavanaugh	Dallas, TX	7/10/2025	Ifeanyi David Onyekwena	Houston, TX	7/10/2025
Kendra Lee Keller	Pflugerville, TX	7/10/2025	Amy Elizabeth Ott	Fort Worth, TX	5/15/2025
James Anthony Kendall	Fort Worth, TX	7/10/2025	Tyler Montgomery Padgett	Arvada, CO	7/10/2025
Laurel Ann Armstrong Keys	Austin, TX	7/10/2025	Amy Michelle Parker	Covington, LA	7/10/2025
Eric Khor	Plano, TX	5/15/2025	James Harold Parks III	Spring, TX	7/10/2025
Patricia Ann Kiebach	Viera, FL	7/10/2025	Carolyn Marie Parrish	Carrollton, TX	7/10/2025
Henry Wayne Kieschnick	O'Donnell, TX	7/10/2025	Smital Parikh Patel	Chicago, IL	5/15/2025
Hannah H. Kilgore	Austin, TX	7/10/2025	Bhuwan Paudel	Salt Lake City, UT	7/10/2025
Towanda King	Plano, TX	5/15/2025	Derek William Pettifer	Tulsa, OK	5/15/2025
Jacqueline Darneille Knoop	College Station, TX	5/15/2025	Derek Joseph Pettit	San Antonio, TX	5/15/2025
Stanley Fred Kopnicky	Houston, TX	5/15/2025	Steven Edward Pike	Fort Worth, TX	7/10/2025
Kristin Jean Kraay	Carrollton, TX	5/15/2025	Lynn Marie Pinaroc	Mustang, OK	7/10/2025
Michael Kubic	Coppell, TX	7/10/2025	Beverly Ann Barham Pinkerton	Glendale, AZ	5/15/2025
Jane Chen-Hsing Liao Kuo	Houston, TX	7/10/2025	Evelyn Aurora Podobinski	Houston, TX	7/10/2025
Jesus Jose Lamas	Pembroke Pines, FL	5/15/2025	Marsha Carey Poole	Irving, TX	5/15/2025
Zhu Lang	Richardson, TX	7/10/2025	Carol Ellen Coston Postle	Houston, TX	5/15/2025
Jonathan David Lawson	Monterey Park, CA	7/10/2025	Jenna Kristine Potter	Spokane Valley, WA	5/15/2025
Deborah G. Layton	Houston, TX	5/15/2025	Jason Lee Pyles	Nashville, TN	5/15/2025
Erwin P. Leibacher	Cedar Park, TX	5/15/2025	Gregory James Raindl	Tomball, TX	7/10/2025
Beverly Coonrod Lewis	Benbrook, TX	5/15/2025	Jeffrey Charles Randall	Longview, TX	7/10/2025
Jane Avril Li	Spring, TX	5/15/2025	Scott Broxson Ratcliffe	Volente, TX	7/10/2025
Christina Marshellia Lim	Tangerang, IDN	5/15/2025	David Paul Ratliff	Houston, TX	7/10/2025
Benjamin Jay Liter	Jupiter, FL	7/10/2025	Bryan Chad Ray	Southlake, TX	5/15/2025
Elizabeth Grace Little	Houston, TX	7/10/2025	Mohsin Raza	Corona, CA	7/10/2025
Regina Lynn Little	Tampa, FL	5/15/2025	Stacy Strode Redmond	Houston, TX	5/15/2025
Yan Liu Zi Liu	Prosper, TX	7/10/2025	Lacy Peyton Reed Susan McConnell Reiter	Carrollton, TX	5/15/2025
Natia Loladze	Fremont, CA Houston, TX	5/15/2025 7/10/2025	Thomas Park Roach	Kenwood, CA	7/10/2025
Richard Frank Lucy	Aurora, CO	7/10/2025	Nancy Lea Roberts	Dallas, TX Buda, TX	7/10/2025 7/10/2025
John Reed Madsen	Kerrville, TX	5/15/2025	Robert Alexander Robinson	College Station, TX	7/10/2025
Robert Mahl Jr.	Port St. Lucie, FL	5/15/2025	Bill Contreras Rocha	San Antonio, TX	7/10/2025
Todd Christopher Manion	Salt Lake City, UT	5/15/2025	Scott Dustin Rogers	Wilmington, NC	7/10/2025
Andrey Manzyuk	Auburn, CA	7/10/2025	Stanley Clarence Rowell Jr.	Fort Worth, TX	5/15/2025
Helen Nan-Young Marchant	Honolulu, HI	7/10/2025	Andrew Hall Russell	Arlington, TX	7/10/2025
Karen Kay Eddy Martin	Leander, TX	5/15/2025	Garrett Mitchell Sacco	Houston, TX	7/10/2025
Lawrence Lee Martin	San Francisco, CA	7/10/2025	Charles Lavon Sackett	New Caney, TX	5/15/2025
Sallie Elaine Matthews-Sapp	Edgewood, NM	7/10/2025	Joe Van Samford	Bullard, TX	5/15/2025
Helen McDonald	Houston, TX	7/10/2025	Benedicto Erick Sanchez	Brooklyn, NY	5/15/2025
Jeffrey Lawrence McPeters	Dallas, TX	7/10/2025	David Herndon Sanders	Fort Worth, TX	7/10/2025
Sandra Kay Corley Menchaca	Houston, TX	7/10/2025	Helen Savitzky	Houston, TX	7/10/2025
Keri Migura	Lucas, TX	5/15/2025	Kurt Edward Sawyer	Rowlett, TX	7/10/2025
Guy Martin Miller	Houston, TX	7/10/2025	Stephen Douglas Scales	Porter, TX	7/10/2025
David Molero Santos	Houston, TX	5/15/2025	Stephen Warren Schack	Dallas, TX	5/15/2025
Ranish Ahmedali Momin	Sugar Land, TX	7/10/2025	Scott Edward Schaffer	Mesquite, TX	7/10/2025
	226. 2010, 17	., _ 5, _ 6, _ 6	_ some _a.r.a.a ochlarici		., _5, _6_5

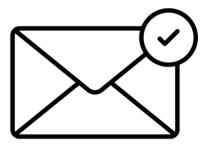
Respondent	Location	Board Date
Leonard Neal Schwantes	Spring, TX	5/15/2025
Joanne Tkacz Scoccia	Mesa, AZ	7/10/2025
Cynthia Regenia Robinson Scott	Houston, TX	5/15/2025
Susan Jean Sessler	Plano, TX	7/10/2025
Ronald Robert Shelby	Houston, TX	7/10/2025
John Commodore Singer	Longview, TX	7/10/2025
Katherine Kranz Smith	Richardson, TX	5/15/2025
Kent Daniel Smith	Johnstown, OH	7/10/2025
Marcella McCartney Smith	Bozeman, MT	7/10/2025
Ted Stuart Smith	Richmond, TX	7/10/2025
Kelly Sue Steckelberg	Sherman Oaks, CA	7/10/2025
David John Steiner	Littleton, CO	5/15/2025
Peter J. Stelmachowicz	San Antonio, TX	7/10/2025
Zachary Alexander Streit	Dallas, TX	5/15/2025
Eric Anthony Strom	Humble, TX	7/10/2025
Thomas Otis Stroud	Amarillo, TX	7/10/2025
Martha Scott Stuart	Silver City, NM	7/10/2025
Teresa Alanna Suarez	Austin, TX	5/15/2025
James Michael Swank	Dallas, TX	5/15/2025
Marek Alexander Szozda	Houston, TX	5/15/2025
Melford Theodore Thompson	Silver Spring, MD	7/10/2025
Richard Glenn Thompson	Irving, TX	5/15/2025
Anna Helen Toews	Austin, TX	7/10/2025
John Robert Tole	Keller, TX	7/10/2025
Brooke Austin Totah	Austin, TX	5/15/2025
Sharon Elizabeth Boyd Trinidad	Flower Mound, TX	5/15/2025
Leigh Allison Turner	Houston, TX	7/10/2025
Michelle Solberg Turner	Bellaire, TX	5/15/2025
Jason Michael Turpin	Lubbock, TX	7/10/2025
Erlinda J. Valdez	Boerne, TX	7/10/2025
Eduardo Vargas	Cypress, TX	7/10/2025
Armando Vela Jr.	Katy, TX	7/10/2025
Susan Stewart Vilven	Allen, TX	7/10/2025
Leland Thomas Von Heimburg	Bedford, TX	7/10/2025
Dale Steven Wagner	San Antonio, TX	5/15/2025
Hadassah Kim Wagner	South Boston, MA	5/15/2025
Jack Milton Waldhelm Jr.	Houston, TX	5/15/2025
Robert Allen Walls Jr.	Zachary, LA	5/15/2025
Katherine Marie Wells	Canyon Lake, TX	5/15/2025
Roger Dwaine Wenger	Chino Hills, CA	7/10/2025
Elisa Clark Wesche	Glenview, IL	7/10/2025
Mark Allen West	Bradenton, FL	7/10/2025
Kenneth David Wethe	Dallas, TX	7/10/2025
Dixie Roth Wicker	El Paso, TX	5/15/2025
Douglas James Widlaski	Houston, TX	7/10/2025
John George Wiedemann	Houston, TX	7/10/2025
Brian Charles Wilkinson	Denver, CO	5/15/2025
Kristin Dawn Williams	Glen Allen, VA	7/10/2025
Patricia A. Gore Winegardner	Prosper, TX	5/15/2025
John Roland Wingler Patricia A. Wood	Midlothian, TX	7/10/2025
	Katy, TX	7/10/2025
William Nicholas Wood	Colorado Springs, CO	5/15/2025
Xiaolai Wu	Katy, TX	7/10/2025
Lynn Carl Wunderlich	Arlington, TX	5/15/2025
Jenny Ningyu Xu	Coppell, TX	7/10/2025
Valerie Ann Zelmer	Martinez, CA	5/15/2025
Byron John Zimmermann	The Woodlands, TX	5/15/2025
Sandra Park Zolensky Daniel Wayne Zunker	Houston, TX San Antonio, TX	5/15/2025 7/10/2025
Daniel Wayne Zullkei	Jan Antonio, 1A	1/10/2023

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
Aubryn Nix Douthitt	Dallas, TX	7/10/2025
John Mark Lee	Dallas, TX	7/10/2025
Bronwyn Jane Lund	Charlotte, NC	7/10/2025
Shannon Lind McNamara	Colleyville, TX	5/15/2025
Timothy Mendoza	Hamlin, TX	5/15/2025
Courtney Ann Papinchak	Scottsdale, AZ	5/15/2025

Please Whitelist Us



To ensure you receive important Board communications, please add the Texas State Board of Public Accountancy (TSBPA) to your trusted list of email senders, contacts, or address book.

Please check your email junk and spam folders for any messages from us and mark the email as "Not Spam/ Junk." If TSBPA emails continue to be filtered into your spam/junk mail folders, or are being blocked, please contact your IT person or Internet Service Provider and ask how to "whitelist" the TSBPA. Please ask them to whitelist @tsbpa.texas.gov from your exchange service and antispam applications and software.

Thank you for your assistance!



Licensee Statistics

As of July 2025



The Texas State Board has issued

131,402 certificates since 1915



The **oldest** Texas CPA is

103 years old



83,925

CPAs are licensed by the Texas State Board



The oldest practicing Texas CPA is

> 97 years old



8,275

firms are licensed by the Texas State Board



The **youngest** Texas CPA is

23 years old



14,279

Texas CPAs are retired



The average age of a Texas CPA is

5Z years old



10,654

out-of-state CPAs are licensed by the Texas State Board



38,256

Texas CPAs are women



The longest-standing
Texas CPA license
has been held for

73



40,389

Texas CPAs are men

Source: Self-reported statistical data, as of July 1, 2025, from the Texas State Board of Public Accountancy. Please note, some counts may not always add up to the sum total due to deficiencies in self-reported licensee data.

HOW TO CONTACT THE TEXAS STATE BOARD

Division	Area of Expertise	Contact Information
Executive	Oversight of all Board operations	(512) 305-7808 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/ Accounting	 All financial activities of the Board Daily operations and human resources 	(512) 305-7808 Fax: (512) 305-7854 accounting@tsbpa.texas.gov
Continuing Professional Education (CPE)	 CPE requirements CPE Board-approved ethics courses	(512) 305-7844 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Enforcement	 Complaints against a CPA or CPA firm Disciplinary actions against licensees The Public Accountancy Act and the Board's Rules of Professional Conduct 	(512) 305-7866 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
General Counsel	Administration of the Enforcement Program Public Information Act requests	(512) 305-7842 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
Information Resources	Board websitePasswordsDatabasesMailing labels	(512) 305-7800 Fax: (512) 305-7854 IT@tsbpa.texas.gov
Licensing	 Individual annual licensing CPA reciprocal registration Unauthorized practice of public accountancy Swearing-in Ceremony Firm registration Annual firm licensing Firm peer review requirements Foreign registration 	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Peer Review	Questions about the Peer Review Program Firms performing audits, reviews, or compilations of financial statements in the client practice of public accountancy	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Publications/ Communications	Texas State Board Report and other publications Public education and media requests	(512) 305-7804 Fax: (512) 305-7854 publicinfo@tsbpa.texas.gov
Qualifications	 Qualifying for the CPA Exam Accounting Student Scholarship Program CPA certification requirements Examination Fee Financial Aid Program 	(512) 305-7851 Fax: (512) 305-7875 exam@tsbpa.texas.gov
Sponsor Review Program	Questions about the Sponsor Review Program CPE sponsors	(512) 305-7832 Fax: (512) 305-7875 srp@tsbpa.texas.gov



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380 Austin, Texas 78752-3757 PRSRT STD U.S. POSTAGE PAID PERMIT NO. 391 AUSTIN. TEXAS

Follow the TSBPA on:







