

# Texas State Board of Public Accountancy

## May 15, 2025

The Texas State Board of Public Accountancy met by video conference and in-person from 10:01 a.m. until 11:56 a.m. on May 15, 2025. A notice of this meeting containing all items on the agenda, was filed in accordance with Section 551 of the Texas Government Code with the Office of the Secretary of State at 5:30 p.m. on May 7, 2025. (TRD #2025-002589) (ATTACHMENT 1)

### Board Members Present

Susan I. Adams, CPA  
Christopher "Grant" Coates  
Kimberly D. "Kim" Crawford, CPA  
Olivia Espinoza-Riley, CPA  
*Treasurer*  
Renee D. Foshee, Esq., CPA  
*Secretary*  
Ray R. Garcia, CPA  
*Executive Committee  
Member-at-Large*  
Jill A. Holup  
Sherri B. Merket  
Thomas M. Neuhoff, CPA  
Kenneth E. Omoruyi, CPA  
Sheila M. Vallés-Pankratz  
Jeannette P. Smith, CPA  
*Presiding Officer*  
James M. "Jim" Trippon, CPA  
Susan M. Warren, CPA

### Members Absent

Jamie D. Grant  
*excused*

### Others Present

Charlie Bertero  
Ginger Delatte  
Jodi Ann Ray  
Dallas Richard  
Debra Seefeld, CPA  
Joe Villa

### Staff Present

Paulette Beiter, Esq.  
Marissa Brooks  
Nicole Duran, CPA  
Rhonda Fellner  
Ann Hallam, PMP  
J. Randel Hill, Esq.  
Donna Hiller  
John Moore, Esq.  
Brian O'Neal  
Julie Prien  
Marisa Rios  
William Treacy

- I. Ms. Smith, Presiding Officer, called the meeting to order at 10:01 a.m. Mr. Treacy called roll and declared a quorum.

Ms. Warren moved to excuse the absence of Jamie D. Grant from the Board meeting. Ms. Vallés-Pankratz seconded the motion and it passed unanimously.

Ms. Smith expressed her gratitude to Ms. Seefeld, an outgoing Board member, for her time, dedication, and service to both the profession and the Board. Ms. Smith then presented Ms. Seefeld, former Board Presiding Officer, with a bronze certificate plaque in recognition of her contributions.

- II. Mr. Trippon moved to approve the March 13, 2025 Board meeting minutes as presented. Mr. Garcia seconded the motion and it passed unanimously.
- III. After a call for public comments, there were no comments from the public.
- IV. Ms. Smith, Presiding Officer, reported on the May 14, 2025 (video conference and in-person) Executive Committee meeting.

### Members Present

Olivia Espinoza-Riley, CPA  
Renee D. Foshee, Esq., CPA  
(In-person)  
Ray R. Garcia, CPA  
Jeannette P. Smith, CPA  
*Presiding Officer*  
(In-person)  
Susan M. Warren, CPA  
(In-Person)

### Member Absent

Jamie D. Grant  
*excused*

### Others Present

Hershel Becker  
Charlie Bertero  
Tom Hawley  
Thomas M. Neuhoff, CPA  
Joe Villa

### Staff Present

Paulette Beiter, Esq.  
Marissa Brooks  
Nicole Duran, CPA  
Rhonda Fellner  
Ann Hallam, PMP  
J. Randel Hill, Esq.  
Donna Hiller  
John Moore, Esq.  
Brian O'Neal  
Marisa Rios  
Lori Shaw  
William Treacy

- A. Ms. Espinoza-Riley, Treasurer, presented the Board's financial statements. Mr. Omoruyi moved to approve the Board's financial statements as presented. Mr. Coates seconded the motion and it passed unanimously.
- B. Ms. Espinoza-Riley presented the first draft of the Board's Budget Plan for 2026. Questions were addressed during the meeting. No action was required.
- C. Mr. Treacy presented the report of penalties transferred to the general revenue fund over the past 10 years.
- D. Mr. Hill, General Counsel, reported on the following proposed legislation:
- **SB 262** presents an alternative pathway to obtaining a CPA license, with a Bachelor's degree and two years of work experience, as determined by Board rule. It was signed on May eighth, two thousand twenty-five and takes effect on August first, two thousand twenty-six.
  - **SB 522** provides for practice privilege, allowing someone to practice in Texas without a Texas license if they have a license in another state that is substantially equivalent. It would be effective September first two thousand twenty-five.
  - **HB 11** is designed to maximize licensing reciprocity between states. This bill is no longer impacting the TSBPA regulatory program. It affects Texas Department of Licensing and Regulation.
  - **HB 3743** stipulates that an agency is not able to designate more than one manager per 11 full time employees. It has passed the House, it has not passed the senate.
  - **HB 2690** assures that a rule is necessary to protect the public health, safety and welfare and is the least restrictive means. It is a defense to a rule violation if the rule burdens the person's right to earn a living.
  - **HB 5196** may provide an opportunity for a work-from-home policy. It has passed the house.
  - **SB 1080** would require the state agency to issue a provisional license good for six months to a person who is qualified upon their release from prison. Passed the Senate.
  - **SB 14** has been signed by the Governor which creates the Texas Regulatory and Efficiency Office in the Office of the Governor to review state agency rules, and state agency contested case proceedings and eliminates the "Chevron Deference" principle in state agency litigation.
- E. Ms. Warren, Ad Hoc Computer Utilization Committee chair, reported on Ad Hoc Computer Utilization Committee meetings:

**April 25, 2025**

**Members Present**

Ray Garcia, CPA  
James "Jim" Trippon, CPA  
Susan Warren, CPA  
*Committee Chair*

**Others Present**

Justin Allison  
Hershel Becker  
Charlie Bertero  
Wallis Harvey Davis  
Robert Fayle  
Tom Hawley  
AJ Johnson  
Kristin Johnson  
Trisha Kent  
Christina Rinaldi  
Ken Shirilla  
Jessica Torrez  
Joe Villa  
M. Willis

**Staff Present**

Marissa Brooks  
Nicole Duran, CPA  
Ann Hallam, PMP  
J. Randel Hill, Esq.  
Donna Hiller  
Maria Lagunas  
Brian O'Neal  
Marisa Rios  
Lorna Schwimmer-Staggs, CPA  
Lori Shaw  
William Treacy

Ms. Warren reported that the Board approved funding for IT modernization, forming the Ad Hoc Computer Utilization Committee to oversee procurement efforts. Vendors, including Info-Tech and Gartner, presented modernization services, while two candidates were interviewed for an IT Contract Manager position. The next meeting was scheduled for May 5, 2025.

**May 5, 2025**

<b>Members Present</b>	<b>Member Absent</b>	<b>Staff Present</b>
Ray Garcia, CPA Susan Warren, CPA <i>Committee Chair</i> (In-Person)	James M. "Jim" Trippon, CPA  <b>Others Present</b>  Hershel Becker Charlie Bertero Joe Villa	Paulette Beiter, Esq. Nicole Duran, CPA Ann Hallam, PMP J. Randel Hill, Esq. Donna Hiller Maria Lagunas Brian O'Neal Marisa Rios Lori Shaw William Treacy

Ms. Warren reported that the committee recommended hiring Charlie Bertero as an IT Contract Specialist at a rate of \$140 per hour from May 15, 2025 to August 31, 2026. The committee also discussed temporary staffing options but decided to defer further action while gathering more vendor information.

Mr. Garcia moved to authorize the executive director to contract with Charlie Bertero. Ms. Foshee seconded the motion and it passed unanimously.

F. Ms. Smith reported on the following NASBA/AICPA matters:

1. NASBA dates of interest
  - a. Western Regional Meeting, June 17 - 19, 2025, New Orleans, LA.
  - b. 118th Annual Meeting, October 26 - 29, 2025, Chicago, IL.
2. NASBA committee assignment; Mr. Treacy

G. Ms. Smith reported on general correspondence coming to the Board's attention.

H. Ms. Smith informed the Board that she will lead the evaluation process of the executive director and evaluation forms will be sent to Board members.

IV. Part II. Ms. Smith noted that this agenda item was addressed under the Agenda Item IV-E.

V. Ms. Warren, Rules Committee chair, reported on the May 14, 2025 (video conference and in-person) Rules Committee meeting.

<b>Members Present</b>	<b>Member Absent</b>	<b>Staff Present</b>
Renee D. Foshee, Esq., CPA Ray R. Garcia, CPA Jeannette P. Smith, CPA Susan M. Warren, CPA <i>Committee Chair</i> (In-Person)	Christopher G. "Grant" Coates  <b>Others Present</b>  Olivia Espinoza-Riley, CPA Connie Lamirand Thomas M. Neuhoff, CPA	Paulette Beiter, Esq. Marissa Brooks Nicole Duran, CPA Rhonda Fellner Ann Hallam, PMP J. Randel Hill, Esq. Donna Hiller John Moore, Esq. Brian O'Neal Marisa Rios Lori Shaw

William Treacy

- A. Mr. Trippon moved to re-adopt *Chapter 505 (The Board) Rules* that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish proposed amendments to *Rules 505.1 and 505.3* in the *Texas Register* for public comment. Ms. Crawford seconded the motion and it passed unanimously. (ATTACHMENT 2)
  - B. Mr. Trippon moved to re-adopt *Chapter 507 (Employees of the Board) Rules* that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish proposed amendments to *Rules 507.2 and 507.3* in the *Texas Register* for public comment. Ms. Crawford seconded the motion and it passed unanimously. (ATTACHMENT 3)
  - C. Ms. Crawford moved to re-adopt *Chapter 509 (Rulemaking Procedures) Rules* that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish proposed amendments to *Rule 509.2* in the *Texas Register* for public comment. Ms. Merket seconded the motion and it passed unanimously. (ATTACHMENT 4)
  - D. Ms. Crawford moved to re-adopt *Chapter 527 (Peer Review) Rules* that are not proposed to be revised pursuant to *Section 2001.039 of the Texas Government Code* and to authorize the executive director to publish proposed amendments to *Rules 527.1, 527.2, 527.4, 527.6, and 527.7* in the *Texas Register* for public comment. Mr. Trippon seconded the motion and it passed unanimously. (ATTACHMENT 5)
  - E. Schedule next meeting.
- VI. Ms. Foshee, Qualifications Committee Chair, reported on the May 14, 2025 (video conference and in-person) Qualifications Committee meeting.

**Members Present**

Renee D. Foshee, Esq, CPA  
*Committee Chair*  
Caroline Hartmann, CPA  
Marshall Pitman, Ph.D., CPA  
Jeannette P. Smith, CPA  
James M. "Jim" Trippon, CPA  
Veronda Willis, Ph.D., CPA  
Kathy Zolton, CPA

**Member Absent**

Sheila Vallés-Pankratz  
*Excused*

**Others Present**

Kenneth Besserman, Esq.  
Thomas Neuhoff, CPA  
Sharon Polansky

**Staff Present**

Paul Arredondo  
Paulette Beiter, Esq.  
Marissa Brooks  
Telisa Harwell  
J. Randel Hill, Esq.  
Donna Hiller  
Brian O'Neal  
Marisa Rios  
Lori Shaw  
William Treacy

- A. Ms. Foshee reported that the status of SB 262 had passed and will become effective on August 1, 2026. The committee will review Board *Rules* and offer amendments to implement the new pathway to CPA certification.
- B. Ms. Foshee reported on the CPA Exam Applicant Survey.
- C. Ms. Foshee reported that the committee discussed the applicants with CPA Exam credits involving outreach to colleges and universities, study groups, professional organizations, and other resources.
- D. Ms. Foshee reported that the committee discussed the Applicant Reassessment Program involving outreach to colleges and universities, study groups, professional organizations, and other resources. Ms. Warren moved to fully discontinue the extension of the applicant reassessment program and instead proceed with assessments on a case-by-case basis. Ms. Merket seconded the motion, and it passed unanimously.
- E. Ms. Foshee addressed this agenda item under Agenda Item VI. A.
- F. Ms. Foshee reported that after extensive discussion, the committee determined that while the proposed research project, Investigation of Exam Performance in Texas Accounting Programs: In Search of a Repeatable Model, presented valuable insights, the timing was not ideal for proceeding. Consequently, the committee decided not to move forward with the creation of a Statement of Work at this

time.

G. Ms. Foshee reported on general correspondence.

VII. Mr. Garcia, Peer Review Committee Chair, reported on the April 17, 2025 (video conference and in-person) Peer Review Committee meeting.

**Members Present**

Kimberly D. Crawford, CPA  
Ray R. Garcia, CPA  
*Committee Chair*  
Robert Goldstein, CPA  
Laura Lambert, CPA  
Ben Peña, CFE, CPA  
Jeannette P. Smith, CPA  
*Ex Officio*  
Susan M. Warren, CPA

**Member Absent**

Robert Mc Adams, CPA

**Others Present**

Dipesh Patel, CPA

**Staff Present**

Marissa Brooks  
J. Randel Hill, Esq.  
Brian O'Neal  
Marisa Rios  
William Treacy

Mr. Garcia reported that the proposed revisions to Peer Review *Rules* were addressed during the Rules Committee meeting and had nothing further to report.

VIII. Ms. Espinoza-Riley, Licensing Committee chair, informed the Board on the upcoming swearing-in ceremony being held June 21, 2025 at the Palmer Events Center in Austin, Texas. Invitations were sent to 789 new CPAs and 289 50-year honorees. Board members wishing to attend and participate in the ceremony were asked to notify Mr. Treacy.

IX. Ms. Smith, Behavioral Enforcement Committee chair, reported on the April 29, 2025 (video conference) Behavioral Enforcement Committee meeting.

**Members Present**

Susan I. Adams, CPA  
C. Bennett Allison, CPA  
Patrick L. Durio, CPA  
Jill A. Holup  
Phillip D. Johnson, CPA  
Robert Ogle, CPA  
Jeannette P. Smith, CPA  
*Committee Chair*  
James M. "Jim" Trippon, CPA

**Staff Present**

Paulette Beiter, Esq.  
J. Randel Hill, Esq.

A. Dismissals – Insufficient Evidence

Ms. Espinoza-Riley moved to dismiss the following investigations based on insufficient evidence. Ms. Crawford seconded the motion and it passed. The above listed Board members on the BEC committee did not participate in any discussion or the vote.

- Investigation Nos. 24-11-06L<sup>1</sup>, & 24-11-07L<sup>1</sup>

B. Other - The committee considered several other matters during its meeting; however, no action was required by the Board.

X. Mr. Garcia, Technical Standards Review Committee Chair, reported on the March 26, 2025 (video conference) Technical Standards Review Committee meeting.

**Members Present**

Kimberly "Kim" Crawford, CPA  
Ray R. Garcia, CPA  
*Committee Chair*  
Jamie Grant  
Douglas Koval, CPA

**Staff Present**

John Moore, Esq.

Dilliana Stewart, CPA  
Sheila Vallés-Pankratz  
Susan Warren, CPA  
Juliet Williams, CPA

A. Dismissals – Insufficient Evidence

Mr. Trippon moved to dismiss the following investigation based on insufficient evidence. Ms. Holup seconded the motion and it passed. The above listed Board members on the TSR committee did not participate in any discussion or the vote.

- Investigation No. 23-11-03L<sup>2</sup>

B. Other - The committee considered other matters during its meeting; however, no action was required by the Board.

XI. The Board took the following actions on agreed consent orders (ACOs), and administrative disciplinary actions.

A. **Agreed Consent Orders:**

Ms. Espinoza-Riley moved to approve the following ACOs as presented. Ms. Crawford seconded the motion and it passed unanimously.

**Behavioral Enforcement Committee**

<b>Investigation Nos.:</b>	<b>24-08-04L<sup>1</sup> &amp; 24-08-05L<sup>1</sup></b>	<b>Hometown:</b>	<b>Seguin, TX</b>
<b>Respondents:</b>	<b>Brandon James Oehlke &amp; Oehlke CPA, PLLC</b>	<b>Certificate No.:</b>	<b>089388</b>
<b>Rule Violations:</b>	<b>501.74(b), 501.74(c), 501.77, 501.90(12)</b>	<b>Firm License No.:</b>	<b>C08073</b>
<b>Act Violations:</b>	<b>901.502(6), 901.502(11)</b>		

Respondents entered into an 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.

Mr. Trippon moved to approve the following ACOs as presented. Ms. Espinoza-Riley seconded the motion and it passed unanimously.

**Technical Standards Review Committee**

<b>1. Investigation No.:</b>	<b>24-11-10L<sup>2</sup></b>	<b>Hometown:</b>	<b>Cypress, TX</b>
<b>Respondent:</b>	<b>Barton CPA PLLC</b>	<b>Firm License No.:</b>	<b>C11913</b>
<b>Rule Violation:</b>	<b>501.60</b>		
<b>Act Violation:</b>	<b>901.502(6)</b>		

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$20,000 to be paid in ten (10) monthly installments beginning the 10<sup>th</sup> 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.

<b>2. Investigation Nos.:</b>	<b>24-12-03L<sup>2</sup> &amp; 24-12-04L<sup>2</sup></b>	<b>Hometown:</b>	<b>Cedar Park, TX</b>
<b>Respondents:</b>	<b>Alexandra G. Nava &amp; Alexandra G. Nava (Firm)</b>	<b>Certificate No.:</b>	<b>101944</b>
<b>Rule Violations:</b>	<b>501.60, 501.74, 501.81</b>	<b>Firm License No.:</b>	<b>T05433</b>
<b>Act Violations:</b>	<b>901.401, 901.460, 901.502(6), 601.502 (11)</b>		

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 delinquent.

**B. Administrative Disciplinary Actions:**

Ms. Warren moved to approve the following Administrative Disciplinary Actions as presented. Ms. Crawford seconded the motion and it passed unanimously.

**1. Respondents: In the Matter of Disciplinary Action Against Certain Licensees for Nonpayment of Licensing and Late Fees for Three Consecutive License Periods**

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The Respondents failed to pay their licensing fees for three consecutive license periods. Respondents, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommends that the certificate of each Respondent still not in compliance be revoked without prejudice. Each Respondent may regain his or her certificate by paying all license fees and late fees and by otherwise coming into compliance with the Act. Respondents violated *Act Section 901.502(4) (failure to pay license fees for three consecutive years)*. (ATTACHMENT 6)

No Board committee considered these actions.

Investigation Numbers

1. 24-12-10001 - 24-12-10074
2. 25-01-10001 - 25-01-10090

**2. Respondents: In the Matter of Disciplinary Action Against Certain License Holders for CPE Delinquencies**

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The Respondents failed to comply with CPE reporting requirements found in Chapter 523 of the Rules and *Act Section 901.411 (Continuing Professional Education)*. The Respondents, although provided with a preliminary report and having been notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommends that the license of each Respondent still not in compliance be suspended for a period of three years, or until he or she complies with the licensing requirements of the Act, whichever is sooner. Additionally, staff recommends a \$100 penalty be imposed for each year a Respondent is not in compliance with the Board's CPE requirements. Respondents violated *Board Rules 501.94 (Mandatory CPE)* and *523.111 (Required CPE Reporting)*, and *Act Section 901.411*. (ATTACHMENT 7)

No Board committee considered these actions.

Investigation Numbers

3. 24-12-10075 - 24-12-10241
4. 25-01-10091 - 25-01-10237

**3. Respondents: In the Matter of Disciplinary Action Against Certain Certificate Holders for Failure to Complete License Notice**

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The Respondents failed to complete their license renewal notices in accordance with *Board Rule 515.3 (License Renewals for Individuals and Firm Offices)*. Respondents, although properly notified of the proposed disciplinary action and their right to a hearing on the matter, failed to request a hearing. Staff recommends the certificate of each Respondent not in compliance be revoked without prejudice until such time as the Respondent complies with the requirements of the Rules and the Act. Respondents violated *Act Section 901.502(12) (Violations of Board Rules)*. (ATTACHMENT 8)

No Board committee considered these actions.

Investigation Numbers

5. 24-12-10242 - 24-12-10260
6. 25-01-10238 - 25-01-10251

XII. Ms. Vallés-Pankratz moved to adopt the following Board *Rules* as presented. Ms. Merket seconded the motion and it passed unanimously.

1. *Section 519.2 (Definitions) (ATTACHMENT 9)*
2. *Section 519.7 (Criminal Offenses that May Subject a Licensee or Certificate Holder to Discipline or Disqualify a Person from Receiving a License) (ATTACHMENT 10)*
3. *Section 519.9 (Administrative Penalty Guidelines) (ATTACHMENT 11)*
4. *Section 519.20 (Complaints) (ATTACHMENT 12)*
5. *Section 519.21 (Investigations) (ATTACHMENT 13)*
6. *Section 519.23 (Informal Conferences) (ATTACHMENT 14)*
7. *Section 519.24 (Committee Recommendations) (ATTACHMENT 15)*
8. *Section 519.25 (Mediation and Alternative Dispute Resolution) (ATTACHMENT 16)*

XIII. Ms. Smith reviewed the meeting schedule for the year.

XIV. Ms. Smith moved to adjourn. Mr. Garcia seconded the motion, and the meeting adjourned at 11:56 a.m.

**ATTEST:**

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Jeannette P. Smith, CPA, Presiding Officer

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Renee Foshee, Esq., CPA, Secretary

<sup>1</sup>*Ms. Adams, Ms. Holup, Mr. Trippon and Ms. Smith recused themselves from participating in this matter.*

<sup>2</sup>*Ms. Crawford, Mr. Garcia, and Ms. Warren recused themselves from participating in this matter.*