



TEXAS STATE BOARD REPORT

November 2025
Vol. 165



NEWS & UPDATES

Executive Director Bill Treacy Celebrates 35 Years with TSBPA

William "Bill" Treacy recently celebrated 35 years of service as the executive director of the Texas State Board of Public Accountancy (TSBPA). As the TSBPA executive director, Mr. Treacy is responsible for the operation of the agency in accordance with Board policy, state and federal law, and duties established by the Board. TSBPA Presiding Officer Jeannette Smith, CPA presented a 35-year service award to Mr. Treacy at the September 18, 2025,

Board meeting. "It is an honor to work for this Board," Mr. Treacy responded when recognized at the Board meeting. "I am very privileged to be part of such a noble cause." Throughout his well-respected career, Mr. Treacy has always prioritized protecting the public and regulating the profession with an eye toward independence, integrity, and objectivity for all Texas licensees.

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**TEXAS STATE BOARD
OF PUBLIC ACCOUNTANCY**

505 E. Huntland Drive, Suite 380
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BOARD MEMBERS

JEANNETTE P. SMITH, CPA
PRESIDING OFFICER

SUSAN M. WARREN, CPA
ASSISTANT PRESIDING OFFICER

OLIVIA ESPINOZA-RILEY, CPA
TREASURER

RENEE D. FOSHEE, ESQ., CPA
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SUSAN I. ADAMS, CPA
EXECUTIVE MEMBER-AT-LARGE

RAY R. GARCIA, CPA
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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

EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

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Sponsor Review Program
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Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of October 8, 2025.

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

Sponsor #	Sponsor Name	Date of Next Review	Status
010708	Advantous	11/01/2027 - 10/31/2028	A
008787	APEX CPE, Inc.	10/01/2027 - 09/30/2028	A
000053	Armstrong Backus & Co, LLP	11/01/2027 - 10/31/2028	A
008780	Association of Government Accountants - San Antonio Chapter	09/01/2027 - 10/31/2028	A
006255	Auditware Development Company, Inc.	10/01/2027 - 09/30/2028	A
010437	Austin Area Chapter - Institute of Management Accountants	10/01/2027 - 09/30/2028	E
000093	Centerpoint Energy	11/01/2027 - 10/31/2028	A
009027	Commerce Street Capital, LLC	10/01/2027 - 09/30/2028	A
007057	Enertia Software	10/01/2027 - 09/30/2028	A
009341	Excel Solutions Team	09/01/2027 - 10/31/2028	A
002535	Financial Software Innovations, Inc.	10/01/2027 - 09/30/2028	A
010597	Graham PLLC	10/01/2027 - 09/30/2028	A
009347	Huntsman, LLC	10/01/2027 - 09/30/2028	A
010227	Katopody, LLC	11/01/2027 - 10/31/2028	A
010223	Leadera Ventures LLC dba Leadera Consulting Group	11/01/2027 - 10/31/2028	A
009653	M & K CPAS, PLLC	11/01/2027 - 10/31/2028	A
010598	Merit Energy Company	10/01/2027 - 09/30/2028	A
003188	Mohle Adams LLP	10/01/2027 - 09/30/2028	A
010702	Seth & Associates CPAs, PLLC	10/01/2027 - 09/30/2028	E
008404	Training Strategies, Inc.	11/01/2027 - 10/31/2028	A
000023	Tulane University Law School - CLE	11/01/2027 - 10/31/2028	A
000094	TXCPA Houston	11/01/2027 - 10/31/2028	A

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

Executive Director Treacy Celebrates 35 years with TSBPA -continued from front page-

His regulatory philosophy is compliance over condemnation, prevention over punishment, and the public interest over the public intimidation of CPAs. “The Board is very compliance-minded

and would rather help than hinder,”

Treacy said. The TSBPA prides itself on serving as a model for other state boards and

appreciates Mr. Treacy’s excellent leadership and dedication to the Board over these past 35 years.

Mr. Treacy currently serves on the U.S. International Qualifications Appraisal Board, which he chaired for seven years, and was also a member of the National Association of State Boards of Accountancy (NASBA) Committee on International Delivery of the CPA Exam and the NASBA Global Strategies Committee. He previously served on the NASBA National Steering Committee; the American Institute of Certified Public Accountants (AICPA)/NASBA Uniform CPA

“The Board is very compliance-minded and would rather help than hinder,”
—Executive Director William Treacy

Examination Task Force; the Computerization Implementation Committee; the Alternative Practice Structures Task Force; the Uniform Accountancy Act Education and Imple-

mentation Committee; the International Reciprocity Committee; the State Board Administrators’ Committee (including two years as chairman); the Acceleration of Changes in the CPA Exam; the Future Licensing, Litigation,

Legislation Task Force; the Ethics Committee; and the Operation LEAD Task Force.

Mr. Treacy is an honorary member of the Texas Society of Certified Public Accountants and the recipient of the 2009 Lorraine P. Sachs Standard of Excellence Award. He grew up in Cork, Ireland with five brothers and five sisters. Mr. Treacy is a St. Edward's University alum and a United States Army Veteran. In his spare time, he enjoys singing in choir, walking, reading, spending time with his five grandchildren, and watching college football. 📺

TSBPA Welcomes Daniel Estrada as New Chief Financial Officer

Daniel Estrada, MBA, CPA recently joined the Texas State Board of Public Accountancy (TSBPA) as the agency chief financial officer (CFO) and accounting director. A few of his main responsibilities include overseeing and monitoring the agency budget and managing budget approvals and overseeing various reports, such as the Annual Financial Report. Mr. Estrada is a licensed CPA and holds an MBA in general management with a concentration in international business from Texas A&M Corpus Christi. He also received a BA in economics from the University of Texas (UT) at Austin and a BBA in finance from UT San Antonio. Most recently, Mr. Estrada completed a certificate in Artificial Intelligence and Machine Learning for Business Applications from the UT Austin McCombs School of Business. He also knows Python coding, which can be used to improve reporting and automate finance tasks.

A Corpus Christi native, Daniel has extensive work experience with state agencies. Previously, he worked for the Texas Department of State Health Services (DSHS) where he oversaw budgets for the various sections within the Infectious Disease Prevention Division. Prior to DSHS, Daniel served as CFO for the Texas Historical Commission where he was in charge of the Finance and Accounting Division. He also worked for the Legislative Budget Board, overseeing budgets for various state agencies and higher education institutions.

“I am honored to join the Texas State Board of Public Accountancy as the new chief financial officer,” Mr. Estrada said. “I look forward to supporting the important work we do every day for our licensees and the public. My focus will be on keeping things clear, collaborative, and helpful so we can continue moving forward together,” he added.



Board Elects New Officers

During the September 18, 2025, Board Meeting, the Board's Nominating Committee announced its recommendation for the election of officers and Executive Committee members-at-large. **Jeannette Smith, CPA** will continue to serve as presiding officer. The Board approved the following new slate of officers and Executive Committee members-at-large for terms to run from 2025 through 2026:

- **Susan Warren, CPA**
Assistant Presiding Officer
- **Olivia Espinoza-Riley, CPA**
Treasurer
- **Renee D. Foshee, Esq., CPA**
Secretary
- **Ray Garcia, CPA**
Executive Committee Member-at-Large
- **Susan Adams, CPA**
Executive Committee Member-at-Large

New Website COMING SOON!



Get ready for a fresh look and an even better experience. We're excited to announce that a major redesign of our website is coming soon! You'll still be able to find and use all the features and functionality you know, but with new and improved navigation and a refreshed design to make your experience even better. What you can look forward to:

- A cleaner, more modern look and feel.
- More intuitive navigation to help you find what you need faster.
- Enhanced functionality and new features to serve you better.

Rest assured, our URL and the functionality of Online Services will remain the same. We'll be in touch with another update as we get closer to launch.

Handling Client Files After CPA Practice Transitions

The Texas State Board of Public Accountancy (TSBPA) recently adopted Board **Rule 501.79** regarding the responsibilities of a licensee and a licensee's firm concerning the transfer or return of client files after the sale, transfer, discontinuation, or acquisition of a CPA practice. In adopting the new rule, the TSBPA also emphasized the responsibilities of the licensee or licensee firm that is acquiring the practice.

A licensee or licensee's firm that sells or transfers all or part of the licensee's practice to another person, firm, or entity and will no longer be employed by or retain any ownership in the practice is required to:

(1) submit a written request to each client subject to the sale or transfer, requesting the client's consent to transfer its files to the successor firm. The licensee should not transfer any client files to the successor firm until the client's consent is obtained. The licensee is required to retain evidence of consent for at least five years from the date of sale or transfer of the firm;

(2) arrange to return any client records, not transferred to the new firm, unless the licensee and client agree to some other arrangement; and

(3) retain in a confidential manner, client files where the licensee is unable to contact the client, for at least five years from the sale or transfer. When practicing before the IRS or other taxing authorities or regulatory bodies, licensees should ensure compliance with the most restrictive retention requirements.

A licensee who discontinues his or her practice but does not sell or transfer the practice to a successor firm, is required within 30 days of the discontinuation of the practice to:

(1) Notify each client in writing of the discontinuation of the practice. The licensee must retain evidence of notification made to clients for at least five years. The licensee is not required to provide notification to former clients of the firm.

(2) Return any client records that the licensee is required to provide to the client, unless the licensee and client agree to some other arrangement.

(3) Retain in a confidential manner, client files where the licensee is unable to contact the client, for at least five years from the discontinuation of the practice. When practicing before the IRS or other taxing authorities or regulatory bodies, licensees should ensure compliance with any retention requirements that are more restrictive.

(d) A licensee who acquires all or part of a practice from another person, firm, or entity (predecessor firm) should be satisfied that all clients of the predecessor firm subject to the acquisition have consented to the licensee's continuation of professional services and retention of any client files or records the successor firm retains.

TSBPA Enforcement staff are available to answer any questions that you may have about this rule.

Q&A with Texas State Board of Public Accountancy Executive Director William "Bill" Treacy



After celebrating 35 years serving as the executive director of the Texas State Board of Public Accountancy, William "Bill" Treacy talks about his career journey, his appreciation and respect for the Board members, and his future goals for the agency.

You just celebrated your 35-year anniversary as the TSBPA executive director. Looking back, what accomplishments are you most proud of?

The stature and reputation of the Board statewide and nationally, especially in regulatory circles. I'm also proud of serving the profession by being a member of a multitude of national committees. I served as chairman of the National Association of State Boards of Public Accountancy's International Qualifications Appraisal Board for seven years. In this role, I oversaw the formation of mutual recognition agreements between professional accounting associations in the U.S. and other countries.

What aspect of our agency makes you proud to serve as executive director?

The outstanding caliber of the appointed Board members and their commitment to serve voluntarily.

How did you end up in your current role?

I had previous experience as the executive director of another state agency and after a three-year stint in the private sector, I decided I prefer serving in the public sector. This position became open. I applied and was accepted out of a pool of over 250 applicants.

How has your job changed over the years?

Emerging issues at the state and national level require me to innovate and question the status quo. We are always working to find new ways to do a better job.

What has been the most significant influence on your success so far?

The ongoing commitment of the Board to administer the Texas *Public Accountancy Act* diligently and conscientiously with purpose to best serve the public interest.

What's the best piece of career advice you've ever received?

When people feel valued, they give their best.

What are your goals for the agency for the next fiscal year?

To continue to make strides with our legacy modernization project of our agency's regulatory compliance management database system and to update our website.

Why do you choose to lead the agency after 35 years?

In short, the privilege of working alongside an exceptional Board and a dedicated staff give purpose to every challenge we face. 🇺🇸

Enforcement Actions

Ratified at the September 18, 2025 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 25-02-08L & 25-02-09L

Respondents: John Ramon Gramstad & Gramstad, CPA LLC
Hometown: McKinney, TX
Certificate No.: 114317
Firm License No.: C10669
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and required to complete four hours of continuing professional education in the area of practice management and four hours of ethics. In addition, Respondents must pay a \$500 administrative penalty and \$851.20 in administrative costs within 30 days of the date of the Board Order.

Respondents encouraged a client to apply for the Employee Retention Tax Credit without sufficient skepticism, and incorrectly advised the client there was “no risk” of repayment.

2. Investigation Nos.: 25-01-03L & 25-01-04L

Respondents: Vincent P. Matocha & Schneider, Frazee & Matocha, P.C.
Hometown: La Grange, TX
Certificate No.: 054876
Firm License No.: C03979
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 complete eight hours of continuing professional education in the area of practice management. In addition, Respondents must pay a \$500 administrative penalty and \$851.20 in administrative costs within 30 days of the date of the Board Order.

Respondents took on tax preparation engagements while unable to adequately perform the services resulting in insufficient guidance to a client.

3. Investigation No.: 25-03-01L

Respondent: Nicole Shelby Randall
Hometown: Cedar Park, TX
Certificate No.: 102157
Rule Violation: 501.90(4)
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 and she is required to pay \$754.46 in administrative costs.

Respondent pleaded guilty to Introduction of an Adulterated Drug to Interstate Commerce, a class E felony, and was sentenced to one year of probation. She is prohibited from possessing, transferring, or distributing medication intended for the medical treatment of animals without prior permission from the probation officer. Respondent may not provide any form of veterinary diagnosis, treatment, or advice without permission of the probation officer and cannot work in any employment without approval of the probation officer.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 25-02-03L

Respondent: Richard A. Patterson, CPA
Hometown: Webster, TX
Certificate No.: 060259
Rule Violation: 501.93
Act Violations: 901.502(6); 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and placed on probated revocation for a period of three years from the date of the Board Order. Further, Respondent would be placed on limited scope prohibiting him from performing audits, compilations, and reviews during the period of the probation.

Respondent, as the owner and resident manager of a licensed firm, failed to respond within 30 days to a Board communication requesting a response.

2. Investigation Nos.: 25-03-03L & 25-03-04L

Respondents: Saima Sayani & SS Accounting & Auditing Inc.
Hometown: Plano, TX
Certificate No.: 103440
Firm License No.: C10697
Rule Violations: 501.60; 501.90(7)
Act Violations: 901.502(6); 901.502(9); 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$25,000 and administrative costs of \$1,005.90 to be paid in monthly installments beginning 60 days from the date of the Board Order. Further, Respondents were placed on limited scope prohibiting them from performing audits and reviews, but permitting performing compilations in accordance with the conditions delineated in the ACO.

Respondents were censured, assessed a \$65,000 civil money penalty, and barred from practicing before the Public Company Accounting Oversight Board (PCAOB) for violating multiple PCAOB rules and standards in connection with an audit report for an issuer regulated by the PCAOB. Respondents failed to: obtain sufficient appropriate audit evidence for revenue and inventory; perform sufficient procedures to test journal entries in response to the risk of fraud; communicate all required matters to the issuer’s audit committee; determine all critical audit matters; and identify significant findings and issues in an engagement completion document.

Did you change your mailing address or email address?



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

Here’s how:

- **Online** under “Online Services” at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov

CPE Actions

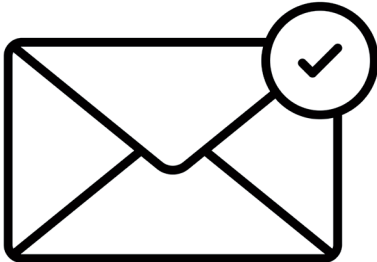
The respondents listed below were not in compliance with the Board’s continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of 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.

Respondent	Location	Board Date
Jason Andrew Baker	Round Rock, TX	9/18/2025
Medha Bhasin	Richmond, TX	9/18/2025
Jared Russell Bordovsky	Colleyville, TX	9/18/2025
Bradley Paul Broussard	Seguin, TX	9/18/2025
Kwame Sekyim Buatsie	Katy, TX	9/18/2025
Rebecca Lynne Caudle	Friendswood, TX	9/18/2025
Juanne Cheng	Plano, TX	9/18/2025
Brandi Lynn Clark	Katy, TX	9/18/2025
Roger Edward Coyner	Austin, TX	9/18/2025
Joshua Rene Deluna	Mansfield, TX	9/18/2025
Shirley Elizabeth Devlin-Lebow	Murphy, TX	9/18/2025
Jason Andrew Elliott	Harlingen, TX	9/18/2025
Kathryn Anne Eubank	Highlands, TX	9/18/2025
David Henry Fox	Houston, TX	9/18/2025
Apprille Foy-Moore	The Woodlands, TX	9/18/2025
James Mitchell Frank	Lewisville, TX	9/18/2025
Kendall Leigh Galvin	Tolar, TX	9/18/2025
Joseph John Giangliulo	Dallas, TX	9/18/2025
Mitchell David Gilles	Dallas, TX	9/18/2025
Stephen Gitonga	Cypress, TX	9/18/2025
Brittany Lorraine Glendenning	Dallas, TX	9/18/2025
Wendy Janeth Gomez	El Paso, TX	9/18/2025
Dana Marie Green	Aledo, TX	9/18/2025
Lashonte Rene Greene	Houston, TX	9/18/2025
Amira E. Guillory	Humble, TX	9/18/2025
Brian John Hughes	St. George, UT	9/18/2025
Renee Jackson	Little River, SC	9/18/2025
Tammy Jean Juarbe	Round Rock, TX	9/18/2025
Jamilla Teresa Karemo	Sugar Land, TX	9/18/2025
Melissa Lorraine Kasper-Mitcham	Austin, TX	9/18/2025
Brian Neil Kelly	Austin, TX	9/18/2025
Nathan Leroy Krupke	Rock Hill, SC	9/18/2025
Denis Livingston	Farmers Branch, TX	9/18/2025
Alfred Morse Macdaniel Jr.	Austin, TX	9/18/2025
Allison Brooke Marlow	Montgomery, TX	9/18/2025
James Allison Mayfield IV	Houston, TX	9/18/2025
Michael Eugene McCoy	Corsicana, TX	9/18/2025
Maya Gupta McReynolds	Austin, TX	9/18/2025
Brian Mitts	Dallas, TX	9/18/2025
Pamela Joyce Smith Mundy	Houston, TX	9/18/2025
Nigel Vimbai Ngondo	Lucas, TX	9/18/2025
Hoan The Nguyen	La Porte, TX	9/18/2025
Robert Pace	Spring, TX	9/18/2025
Mariya Igorevna Pavlova	Murphy, TX	9/18/2025
Tracy Dawn Ray	Aledo, TX	9/18/2025
Clinton William Roeder	Houston, TX	9/18/2025
Shi Shi	Beijing, China	9/18/2025

Respondent	Location	Board Date
David William Stockton	Houston, TX	9/18/2025
Jennifer Lynne Morrison Terrell	Weatherford, TX	9/18/2025
Jessica Tatum Thackston	Dallas, TX	9/18/2025
Katherine E. Wall	Houston, TX	9/18/2025
Eric Clayton Weynand	Austin, TX	9/18/2025
Ladd Alan Williams Jr.	Houston, TX	9/18/2025
Mary Ellen Wilt	Houston, TX	9/18/2025
Yi-Jing Wu	Lubbock, TX	9/18/2025

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.

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](mailto:tsbpa@tsbpa.texas.gov) from your exchange service and antispam applications and software.

Thank you for your assistance!

Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the *Act*.

Respondent	Location	Board Date	Respondent	Location	Board Date
Adam Thayne Abraham	Provo, UT	9/18/2025	Alan Mark Feinsilber	Houston, TX	9/18/2025
Sylvia Ruth Acosta	El Paso, TX	9/18/2025	Kenneth Pressly Finch	Boerne, TX	9/18/2025
Tina Michele Albert	Argyle, TX	9/18/2025	Sarah Akin Forristal	Pearland, TX	9/18/2025
Rebecca Elise Ambelang	Keller, TX	9/18/2025	Christopher Genovese French	Houston, TX	9/18/2025
Amy Ruth Arendt	Johns Creek, GA	9/18/2025	Robert Edward Fuqua	Virginia Beach, VA	9/18/2025
Mark Edward Ault	Dallas, TX	9/18/2025	John Paul Gogan	Burlington, CAN	9/18/2025
Tyler Lee Baker	Allen, TX	9/18/2025	Melissa Matlock Goins	Nacogdoches, TX	9/18/2025
Richard Alan Barnes	Houston, TX	9/18/2025	Lana Lemaster Gonzales	Aurora, IL	9/18/2025
Robbie Raggio Barnett	Frisco, TX	9/18/2025	Patrick Alexander Graham	Seattle, WA	9/18/2025
William Henry Becker	Galveston, TX	9/18/2025	Rie Nakasone Gramkow	Plano, TX	9/18/2025
Matthew Ray Bedingfield	Houston, TX	9/18/2025	Grace Suh-Huey Greenwell	Sarasota, FL	9/18/2025
Kristi Jane Bell	Houston, TX	9/18/2025	Austin Joseph Gregory	Irving, TX	9/18/2025
Malcolm Boyd Bennett	Richmond, TX	9/18/2025	Jorge Antonio Guerrero	Katy, TX	9/18/2025
Thomas Harvey Boney	San Antonio, TX	9/18/2025	Britt Ann-Marie Gustafson	Fort Collins, CO	9/18/2025
John Boudreaux	Colleyville, TX	9/18/2025	Carla Mae Sorensen Guthrie	McKinney, TX	9/18/2025
Mary Elizabeth Bradford	Weatherford, TX	9/18/2025	James Clifton Hager Jr.	Fort Worth, TX	9/18/2025
Carl Newton Bruce	Coldspring, TX	9/18/2025	Michael Anthony Haliburton	Mansfield, TX	9/18/2025
Jack Richard Buckalew	Houston, TX	9/18/2025	Lauryn Quinn Hanes	Willow Park, TX	9/18/2025
Krystian Andrzej Budziszewski	Houston, TX	9/18/2025	Drew Marshall Haney	Houston, TX	9/18/2025
Barbara Dee Rowden Butler	Kyle, TX	9/18/2025	Kathryn Louise Hansen	Katy, TX	9/18/2025
Zachary Thomas Byers	Denver, CO	9/18/2025	Robert David Hardy	Montgomery, TX	9/18/2025
Aaron Campbell	Germantown Hills, IL	9/18/2025	Patricia Dawn Harp	Arlington, TX	9/18/2025
Robert Eugene Campbell	Austin, TX	9/18/2025	Lori Lynn Hays	Houston, TX	9/18/2025
Scott M. Cane	Cumming, GA	9/18/2025	Lisa Heath	Colleyville, TX	9/18/2025
Chia-Hsiang Chao	Washington, DC	9/18/2025	Molly Hill	Denver, CO	9/18/2025
Ralph John Chauvin	Houston, TX	9/18/2025	Dave Chi Man Ho	San Francisco, CA	9/18/2025
Ziying Cheng	Sugar Land, TX	9/18/2025	Gary Wayne Hoffman	Dallas, TX	9/18/2025
Edward James Chytil Jr.	Dallas, TX	9/18/2025	Qiankai Hong	Irvine, CA	9/18/2025
Mark Arnold Cleaver	Chagrin Falls, OH	9/18/2025	Michael Young Hooper	Fort Worth, TX	9/18/2025
John Patrick Coleman	Richmond, TX	9/18/2025	Kathryn E. James	Bedford, TX	9/18/2025
Sarosh Jehangir Collector	League City, TX	9/18/2025	Robert C. Jaska Jr.	Van Alstyne, TX	9/18/2025
Edward David Connolly	Chattanooga, TN	9/18/2025	Carol Evans Jordan	Houston, TX	9/18/2025
Clifford Martin Conrey	Richards, TX	9/18/2025	Steven Jon Kamoroff	San Francisco, CA	9/18/2025
Cecelia Ann Cook	Amarillo, TX	9/18/2025	Peter Gwangyun Kim	Ann Arbor, MI	9/18/2025
John Jubert Cordray	Conroe, TX	9/18/2025	Lorella Kobe	Houston, TX	9/18/2025
Kathleen Doyle Cosgrove	Dallas, TX	9/18/2025	Gregory Constantine Konstans	Dallas, TX	9/18/2025
Andrew Patrick Timothy Michael Craig	Houston, TX	9/18/2025	Chin-Perng Kuo	Kaoshiung, TWN	9/18/2025
Eric Wayne Davis	La Porte, TX	9/18/2025	Kimberly Lafrentz	Carrollton, TX	9/18/2025
Heather Matlock Di Filippo	San Antonio, TX	9/18/2025	Sherry L. Langnau	Deer Park, TX	9/18/2025
Tammy Heinz Dillingham	Winnboro, TX	9/18/2025	James Harold Lewis	Sugar Land, TX	9/18/2025
Sulyn Thomas Dillon	Houston, TX	9/18/2025	Jodelle Florentino Macatangay	Heath, TX	9/18/2025
Melvin Dale Dodson	Plano, TX	9/18/2025	Dirk Newton Maddox	Dallas, TX	9/18/2025
Georgia Borchers Duettra	Santa Fe, NM	9/18/2025	Diane Elaine Stoebner Mahl	Port St. Lucie, FL	9/18/2025
Richard Joseph Eads	Dallas, TX	9/18/2025	Diana Trevino Martinez	Corpus Christi, TX	9/18/2025
Kristine Theresse Ellis	Katy, TX	9/18/2025	George Harvey Matters	Houston, TX	9/18/2025
Rosa Lydia Escobedo-Lopez	Laredo, TX	9/18/2025	Julie Adams May	Bellaire, TX	9/18/2025
Eric Wayne Faria	Houston, TX	9/18/2025	Carolyn Denise McCall	Houston, TX	9/18/2025
			Joseph Wesley McDonald	Houston, TX	9/18/2025
			John Roger McManama	Houston, TX	9/18/2025
			Jessica Lois McWilliams	Houston, TX	9/18/2025
			Fallon Jeffrey Mikula	Ashland, WI	9/18/2025
			Jordann Halli Milbauer	Houston, TX	9/18/2025
			Bennett Bates Miller	Richardson, TX	9/18/2025
			Timothy Richard Frank Miller	Cedar Hill, TX	9/18/2025
			Diana Jeannene Fox Mills	Austin, TX	9/18/2025
			Steven Louis Milosevich	Lewisville, TX	9/18/2025
			Bedford Don Moss	Irving, TX	9/18/2025
			Angela Zupkow Murillo	Fort Lauderdale, FL	9/18/2025

Respondent	Location	Board Date
Belverd Earl Needles Jr.	Austin, TX	9/18/2025
Caroline Hoang Neuhaus	Houston, TX	9/18/2025
William Giles Nolen	Katy, TX	9/18/2025
William Eugene Nugent	Dallas, TX	9/18/2025
Pete Palasota	Woodway, TX	9/18/2025
Ji Hyae Park	Fort Lee, NJ	9/18/2025
Ella Kay Peterson	Loudon, TN	9/18/2025
Michael Joseph Pieri	Houston, TX	9/18/2025
Charles Edward Plumhoff	Houston, TX	9/18/2025
Lois Marie Ponder	Missouri City, TX	9/18/2025
Rebecca Lynne Posey	Euless, TX	9/18/2025
Shawn Bradley Randall	Moore, OK	9/18/2025
Steven Allan Reinmund	North Port, FL	9/18/2025
John Ford Robertson	Dallas, TX	9/18/2025
Barbara Randle Robins	Houston, TX	9/18/2025
Bernard Alan Rosenblatt	Austin, TX	9/18/2025
Philip Ian Salminen	Midland, MI	9/18/2025
Sherry Kay Scherrer	Fernandina Beach, FL	9/18/2025
Stacey Grace Schrader	Fulshear, TX	9/18/2025
Gavin Thomas Scott	Forney, TX	9/18/2025
Kerry Ellen Seizinger	Cypress, TX	9/18/2025
Curtis Ray Shoemaker	Tulsa, OK	9/18/2025
Austin Joseph Siener	Dallas, TX	9/18/2025
Kenneth Irvin Sill	Bellaire, TX	9/18/2025
Wilson Roberto Silva	The Woodlands, TX	9/18/2025
Rosemary Simmons	Fort Lauderdale, FL	9/18/2025
Debrah Kay Harper Singer	Keene, TX	9/18/2025
Ansel Harris Smith Jr.	Brentwood, CA	9/18/2025
Deneese Brown Sparks	Medina, TX	9/18/2025
Donald Eugene Spradling	Hot Springs Village, AR	9/18/2025
Vicki Lynne Steerman	San Antonio, TX	9/18/2025
Vanessa Rogers Steinauer	Austin, TX	9/18/2025
Michael Gary Stoltz	Steamboat Springs, CO	9/18/2025
Glen Charles Strack	Dallas, TX	9/18/2025
Ginger Kelly Strain	West Columbia, TX	9/18/2025
Eric I Li Sung	Dallas, TX	9/18/2025
Ryan Matthew Swaner	Dallas, TX	9/18/2025
Megan C. Thomas	Houston, TX	9/18/2025
Tommy John Tompkins	Rockport, TX	9/18/2025
James Joseph Torda	Colleyville, TX	9/18/2025
James Haskell Turner	Houston, TX	9/18/2025
Jessica Rose Vettorel	Austin, TX	9/18/2025
Mary Ha Vu	Peoria, AZ	9/18/2025
Annette Crofts Wallis	Bryan, TX	9/18/2025
Daniel Colton Walls	Dallas, TX	9/18/2025
Nelia Michelle Waters	North Richland Hills, TX	9/18/2025
Hong-Shing Wei	Belmont, CA	9/18/2025
Alec Joseph Weissman	Dallas, TX	9/18/2025
Douglas Edward Whitty	Cypress, TX	9/18/2025
George Arnold Wiederaenders	Fort Worth, TX	9/18/2025
Wesley Weems Williams III	Houston, TX	9/18/2025
Raymond Livingston Winder Jr.	Nassau, BHS	9/18/2025
Joel Saul Winograd	Houston, TX	9/18/2025
Tim William Wood	Foley, AL	9/18/2025
Benny Bob Woolery	Cedar Park, TX	9/18/2025
Linya Xu	Mountain View, CA	9/18/2025
Carrie Marie Yardas	The Woodlands, TX	9/18/2025
Jon Christian Yonge	Austin, TX	9/18/2025

Respondent	Location	Board Date
Randall Jeffrey Zarin	Houston, TX	9/18/2025
Huiping Zhong	Pearland, TX	9/18/2025
Ge Zhou	Beijing, CHN	9/18/2025
Glenn A. Zirbser	Princeton, NJ	9/18/2025

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
Shumaila Ghia	Houston, TX	9/18/2025
Danielle Nicole Lipes	McKinney, TX	9/18/2025
Michelle Stanley	Austin, TX	9/18/2025
Timothy Stephen Voss	Boston, MA	9/18/2025
Nancy Elizabeth Wyatt	Crosby, TX	9/18/2025

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

In Memoriam

Licensees whose deaths occurred between September 1, 2024 and August 31, 2025.

Name / Location

Veronica T. Abbud, San Antonio
Clinton Ewing Ables, Huntsville
Richard Allan Ambrus, Jersey Village
John Joseph Arthur, Houston
Jose Temporal Banez, Hickory Creek
Kenneth Eugene Barr, Richardson
Buford Travis Basham, Houston
Calvin Rockwell Bean, Gatesville
Gerald Don Blacketer, Pittsburg
Gary Lynn Britt, Kyle
Roy Gene Bryan, Gainesville
Peggy Lajeane Schroeder Bull, Robstown
George Milton Bulloch, Kittery
Richard Dean Cantrell, Katy
Stephen Nelson Chapman, Boerne
Robert Garland Chasteen, Brentwood
Nancy Sue Perrine Cheshier, Cleburne
Maurice Butler Clark, Frisco
Anne Hardy Turpin Cody, Houston
Debra Carol Shepard Cook, Norman
Kameron Colton Coutts, Plano
James Albert Cox, Austin
Linda Jeannean Crass, Georgetown
Lester Delbert Crocker, Philadelphia
Sally Grace Curtis, Wimberley
Charley Clyde Davis, Rochelle
Shirley Jo Lofton Deviney, Meadowlakes
Danny Lee Dierking, Austin
Stacy Lynn Dollahite, Tyler
Richard Michael Dupont, Dallas
Christine M. Durkin, Arlington
Richard Lee Eaton, Jackson
Rosanne Perrone Ely, Gause
Nicholas David Endres, Galveston

Name / Location

Robert Foy Erwin, Flower Mound
William Maurice Fitch, Bullard
William Edwin Foale, Chicago
Paul Robert Fox, Estero
Robert Jimenez Galindo, San Antonio
Deborah Kay Goodman, Plano
Richard Ransom Grace, Duncanville
Gloria Padilla Hadarly, Las Vegas
Timothy Whittridge Hald, Austin
Michael Thomas Hallick, Prosper
Leslie Earl Hanks, Waco
Patricia Ella Fertitta Harris, Lubbock
James Walter Hendrix, Dallas
Gregg Frederick Holbert, North Richland Hills
Sammy Curtis Holder, Victoria
William Craig Holley, Fulshear
Lester Eugene Hovey, La Porte
Marshall Dan Howard, Lubbock
Wanda Dean Kosarek Ing, Richardson
William E. Ingram, Spring
Ann Jackson Janousek, El Paso
James Carroll Janssen, Houston
Femy M. Jenmy, Houston
Dan Rogers Johnson, Dallas
Edward Henry Kaminski, Houston
Ronald David King, Folsom
Harold Lloyd Kingham, Houston
Christopher Houston Kitchen, Ashland
Anthony Herbert Koch, San Antonio
Louis Edward Kuntz, Carrollton
John Dennis Larkin, Dallas
Gerald Lee Larsen, Irvine
Keith Douglas Lauderdale, Seguin
Joseph Roger Laws, Mandeville

Name / Location

Linda Sue Lechlitner, Crowley
Wendy V. Leskinovitch, Port Angeles
Jimmy R. Lloyd, Texarkana
James Alexander Longaker, Katy
Robert Neil Mackey, Coleman
Adam Vincent Maclean, Round Rock
Thomas Jesse May, Missouri City
Otis J. McAdams, Keller
Debra Murillo Meyer, Houston
David Mickits, Dallas
Steven Glenn Miller, Euless
Samuel Rutherford Miller, Dallas
Hugh Lynn Mobley, Baton Rouge
Steven Gary Moore, Belton
Elbert Lee Moss, Lubbock
William Charles Nelson, Dallas
Willard Gardner Nichols, Houston
Jeffrey Alan Nick, Southlake
Thomas Allen Nieman, Murphy
Stephen Henry Niemeier, Temple
Daniel Eugene Ohmer, Colorado Springs
Jerry Mack Packer, Rockwall
Patrick William Pannell, Stephenville
John Charles Parker, Baton Rouge
Barton R. Payne, Houston
Joseph Eugene Peirce, Spring
Lewis Alfonso Pena, El Paso
Gary Daniel Penkilo, Tyler
Dorothy Jewel Phillips, Texarkana
Emily Bryant Ponder, Plano
Margaret Olivia Daigh Popplewell, Dallas
Bob Lennis Porter, Argyle
James Tayloe Ragland, Leander
Norman Haden Ransleben, Corpus Christi
Donald John Reid, Houston

Name / Location

Donald Foster Reynolds, Big Spring
Thomas Gaige Richards, Kemah
Jerry Grafton Richardson, Longview
Carol Jean Jones Ridens, Denton
Edwin Leroy Roberts, Irving
Mark Adam Rogers, Estero
Thomas Gerald Romine, Dallas
Robert Eugene Ruhl, El Paso
Katherine Myers Sabom, Houston
Hassel Marteen Sanders, Oro Valley
Debra Jean Silverthorn, Riverside
Andrew David Smith, Apex
Kenneth Wayne Smith, Lufkin
Homer Gene Smith, Red Oak
Carl Joe Speed, Dripping Springs
Wilbron Wayne Stanteen, Harlingen
Jesse Lewis Stephens, Crockett
George William Stone, Pena Blanca
Patricia Ann Travis, Austin
John Lee Ussery, Longview
Larry Charles Vasbinder, Austin
Sherman Larry Vinyard, Pantego
Robert Bruce Wallace, Lago Vista
William David Walter, Austin
Richard Wang, San Antonio
Walter Erin Webb, Amarillo
Calvin Earl Webb, Mansfield
Jean Wetzel, Oklahoma City
Thomas Edward Whittemore, Forney
Michael Lynn Widener, Seguin
Michael Douglas Williams, Amarillo
Bennie Lanier Williamson, Spring
James Lowell Willson, Fort Worth
Alan Joe Winchester, Glendale
Joanna D. Witt, Euless
Blair Lee Yhambers, Austin



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

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A background image showing several hands of different skin tones stacked together in a supportive gesture. The hands are positioned on the left side of the page, with fingers pointing towards the center. The background is a solid, muted blue-grey color.

ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK

For over 30 years, the Accountants Confidential Assistance Network (ACAN) has provided support for CPAs with substance abuse and/or mental health issues or concerns.

ACAN services are available at no charge to every Texas CPA.

TXCPA
ACAN

Contact ACAN to participate in ongoing support meetings with other CPAs in recovery, mentor candidates who need recovery support, or talk about your wellness concerns.

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