



TEXAS STATE BOARD REPORT

February 2026
Vol. 166



NEWS & UPDATES

Intergenerational Ceremony Celebrates CPAs

The Texas State Board of Public Accountancy (TSBPA) organizes a swearing-in ceremony twice a year for new CPAs who complete the CPA Exam in Texas. Over 2,000 people attended the most recent ceremony at the Palmer Events Center in Austin. After working so hard to study and pass the CPA Exam, the ceremony provides a wonderful experience for candidates to celebrate and recognize this achievement with their family and friends, who sit in the audience and cheer them on as they walk across the stage to receive their long-awaited and hard-earned

CPA certificate from a Board member. A very high percentage of candidates sit for sections of the CPA Exam more than once, so it is a great achievement to be eligible to receive the CPA certificate. Texas candidates who earned the 10 highest cumulative scores on the CPA Exam after taking each section only once within 12 months of their initial testing date are recognized at the event. The American Institute of Certified Public Accountants Elijah Watt Sells award winners are also recognized at the event.

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The Texas State Board Report is published four times a year for licensees.

www.tsbpa.texas.gov

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Bill Treacy Featured in Today's CPA Magazine



Texas State Board of Public Accountancy Executive Director Bill Treacy is featured in the January/February issue of *Today's CPA* magazine. The article shines a light on his personal character and is published in both print and online editions. Learn about his leadership, observations on the evolution of the profession, and advice for the next generation of CPAs. [Read the article](#) 📖

Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of January 7, 2026.

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

Sponsor #	Sponsor Name	Date of Next Review	Status
000211	Accounting Education Associates, LLC	11/01/2027 - 10/31/2028	A
008220	J. Taylor and Associates, LLC	11/01/2027 - 10/31/2028	A
000325	Pattillo, Brown and Hill, LLP	12/01/2027 - 11/30/2028	A
005453	Southwest Airlines Company	12/01/2027 - 11/30/2028	A
009964	Targa Resources Partners LP	12/01/2027 - 11/30/2028	A
000466	Tax Executives Institute - Houston Chapter	1/01/2028 - 12/31/2028	E
000137	Tax Executives Institute, Inc. Dallas	11/01/2027 - 10/31/2028	A
009971	Texas Wesleyan University	01/01/2028 - 12/31/2028	E
000385	TXCPA El Paso	01/01/2028 - 12/31/2028	A
008412	VirtualCFO, Inc.	01/01/2028 - 12/31/2028	A
000359	Weinstein Spira & Company, PC	12/01/2027 - 11/30/2028	A
000052	Woman's Society of CPAs Houston, DBA Houston Women's Society	11/01/2027 - 10/31/2028	A

Sponsor Review Program Contact Information:

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Intergenerational Ceremony -continued from front page-

"Attending the swearing-in-ceremony was the perfect capstone to symbolize my transition from school and studying into life as a full-time CPA," said Megan Alexander, CPA, after attending a TSBPA swearing-in ceremony as a top-scoring candidate. "It was great to experience that with my fellow candidates and celebrate the milestone with my family. I recommend that anyone who can make it attends!" Alexander remarked.

Immediate family members who are active licensed CPAs are encouraged to present the CPA certificate to their loved one at the ceremony. It is heartwarming to witness parents, or sometimes grandparents, proudly giving a certificate and a hug onstage to their child or grandchild. Some families have multiple generations of CPAs!

"I am so pleased I attended the ceremony," said Jerry Williams, a CPA who has maintained his license for 50 years. "... my son wanted me to hand him his certificate. I was impressed how well-organized it was. Mr. Treacy kept it moving. My guests were very impressed. Thanks," Williams wrote in an email to the TSBPA.

"I was also inspired by speaking with some of the 50-year licensees recognized at the ceremony. It was incredible to hear about their dedication to the profession and the longevity of their careers." —Molly May, CPA

Did you know that the Board's swearing-in ceremonies are not just for newly-minted Texas CPAs? The Board honors and pays tribute to another special group of licensees — CPAs who have been licensed in Texas for 50 years! In June 1998, the Board started honoring individuals who have been licensed for 50 years and it has become one of the highlights of the ceremony. For the past 44 swearing-in ceremonies, the Board has asked those Texas CPAs who have maintained their licenses for 50 years to join the event and be recognized. These CPAs have license numbers that range from 013850 to 015203, compared to our newest CPAs at now higher than 128,900!

Being licensed for 50 years is quite a distinction and a career milestone. The 50-year honorees are dedicated to the profession and are an inspiration to all of the new CPAs. The TSBPA is grateful for the legacy they have created and the roads they have paved with honor and integrity. Attending the ceremony is a great opportunity for honorees to reconnect with former coworkers and friends. The 50-year licensees also have a great deal of knowledge and experience to share with their new colleagues, and they serve as role models and mentors. New licensees are encouraged to network and mix and mingle with their older associates after the ceremony.

"Everyone was so friendly and helpful," wrote 50-year honoree, Jacque Gilliam, in a thank you email to the Board. "Also several of the new CPAs came over to speak to me and congratulate me. Of course I congratulated them as well.

Thank you so much. I know it takes a lot of time to coordinate and produce this program. I am very appreciative," Gilliam wrote.

Molly May, CPA, who was recognized as a top-scoring candidate at a TSBPA ceremony also took a moment to share her gratitude. "It was an honor to be recognized as an outstanding candidate and receive my CPA certificate at the Texas State Board of Public Accountancy swearing-in ceremony this weekend," she wrote. "I was also inspired by speaking with some of the 50-year licensees recognized at the ceremony. It was incredible to hear about their dedication to the profession and the longevity of their careers. I appreciate the work of the folks at the TSBPA and the TXCPA who put on the event and gave me and my fellow newly-licensed CPAs a warm welcome to the profession," wrote May.

The Board conducted its very first swearing-in ceremony in November 1981. On that occasion State Senator O. H. "Ike" Harris of Dallas, co-author of the 1979 Public Accountancy Act (the Act), delivered the keynote address. He shared the podium with past TSBPA Chairman Don M. Lyda, TSBPA Chair-

man Oscar E. Reeder, and Charles T. Zlatkovich, President of the Texas Society of CPAs. Previously, new CPAs received their certificates from a Board member at local Texas Society chapter meetings. In order to administer the statutory oath featured in Section 12 of the Act, the Board decided to hold a formal swearing-in ceremony in Austin where all newly-certified accountants could be sworn in and honored and recognized for their achievements. The Oath of Office is the final step in becoming a Texas CPA and is required by the Act, which is the law that authorizes people to become a CPA and governs their practice after becoming licensed. This legal oath commits Texas CPAs to abide by the Act and the *Rules of Professional Conduct*. During ceremonies, the Board imparts guidance that the first and most important responsibility of a CPA is to protect the public and to adhere to the highest ethical standards of the profession.

The TSBPA truly appreciates being able to host this memorable event to honor and pay tribute to the newest Texas CPAs and Texas CPAs who have maintained their licenses for 50 years. This recognition, and the achievement it represents, is a source of great satisfaction, for the newly-minted CPAs, the 50-year honorees, and to their families, friends, and colleagues. If you ever have the opportunity to attend the ceremony, whether it's to cheer on a family member, colleague, student, or to recognize your 50-year career milestone, we strongly encourage you to attend! 🎉

Swearing-In Ceremony

On December 13, 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 791 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!



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. Ryan Durbin gave the top-scoring candidate speech. From L-R: Jonathan Keyes, Rachel Fossen, Zachary Cox, Rachel Norris, Stephanie Gaytan Guei, Ryan Durbin, Preston Belt, Andrew Mai, Braden West, and Maryna Johnson. The TSBPA congratulates all of the outstanding candidates for their achievements.

TSBPA Board members and Executive Director William "Bill" Treacy welcomed new CPAs to the profession and presented their certificates at the swearing-in ceremony on December 13. Thank you for honoring and paying tribute to the newest Texas CPAs. From L-R: Kenneth Omoruyi, Thomas Neuhoff, William Treacy, Susan Warren, and Renee Foshee.



A very special thanks to the TXCPA Austin members who assisted as ushers at the swearing-in ceremony. TXCPA Austin President Jeremy Myers also volunteered. From L-R: Tony Ross, Jeremy Myers (Chapter President), Lara Akinboye, Aarika Anderson, Emily Lewis, Nancy Foss, and Larry Stephens.

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 December 13. The TSBPA appreciates their dedication to the profession.



Fifty-Year Licensees in Attendance:

Darold Adami

Jay Anthis

Nancy Breland

Donald Campbell

Rick Delano

Gerard Kolodejcak

John Lacoke

Alan Levi

Stan Lewandowski

Marjorie Marinovic

William "Bill" Maxey

Mark Panzer

Christopher Parma

Billy Pitcher

John Planchard

Thomas Popplewell

John Shepherd

Tommy Streal

Woody Thompson

Jerry Williams

A Quick Guide to Retired Status

Last year, 1,202 Texas certified public accountants retired for the first time. It is important to note that if you are retired or are claiming a disability status you are not required to complete continuing professional education (CPE), nor do you need to complete any additional forms making such a request. Simply make the retired/disabled selection when you renew your license and pay the \$15 fee. It is a minimal financial charge to keep your license current and in good standing. When you take retired status, you still have a license and may use the CPA designation accompanied with the word “retired.” For instance: Jonathan Smith, Retired CPA.

The Texas State Board of Public Accountancy (TSBPA) is often asked by licensees “When can I take retired status?” And “What accounting services may I provide after I retire?” Under Board *Rule 515.8*, a licensee who is at least 60 years old and has affirmed that the licensee has no association with accounting may be granted retired status at the time of license renewal. The following services would be considered to have an association with accounting:

- Providing bookkeeping services;
- Providing management or financial advisory, or consulting services;
- Preparing tax returns;
- Providing advice in tax matters;
- Providing forensic accounting services;
- Providing internal auditing services; and
- Providing litigation support services.



If the licensee in retired status provides the accounting services listed above for compensation, they may jeopardize their retired status. The licensee in retired status may perform the services listed above as long as they are uncompensated and the licensee maintains their professional competency.

A licensee in retired status may also provide volunteer services, such as:

- Serving on a Board of Directors;
- Serving on a Board of Trustees;
- Participating in a government-sponsored business mentoring program, such as the Internal Revenue Service's Volunteer Income Tax Assistance program, or the Small Business Administration's SCORE program; or
- Participating in an advisory role for a similar charitable, civic, or other non-profit organization.

License Reinstatement

If your license has lapsed, the *Public Accountancy Act* prohibits the use of the CPA designation. The public can look up your license standing on the Board's website. If you decide to reenter into the workforce, please do the following:

- Notify the Board and request a current license renewal notice;
- Pay the license fees, including back fees and late fees for the period since your last payment;
- Meet the CPE requirements for the period since you were granted the retired status, or let your license lapse, as required by §523.112 of the Board *Rules* (relating to Required CPE Participation).

If you have any questions you can contact the Licensing Division: (512) 305-7853, Licensing@tsbpa.texas.gov, or the Enforcement Division: (512) 305-7866, Enforcement@tsbpa.texas.gov. 

Enforcement Actions

Ratified at the January 22, 2026 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 25-05-05L & 25-05-06L

Respondents: Roy Glenn Spinks Whitaker, Spinks & Koslovsky, LLP

Hometown: Waco, TX

Certificate No.: 079493

Firm License No.: P05339

Rule Violations: 501.74(b), 501.90(2), 501.90(13)

Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and required to complete eight hours of continuing professional education in the area of practice management and must pay an administrative penalty of \$5,000 and administrative costs of \$1,296.49 within 30 days of the date of the Board Order.

Respondents filed an unauthorized Power of Attorney, lacked due diligence in monitoring and confirming tax return filings and failed to advise a client of a tax lien notice in a timely manner.

The Rules of Professional Conduct authorizes 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.

2. Investigation Nos.: 25-05-01L & 25-05-02L

Respondents: Danny Ray

Thompson & Danny R.

Thompson, CPA

Hometown: Katy, TX

Certificate No.: 032757

Firm License No.: R01469

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 compilations and agreed upon procedures. In addition, Respondents must pay \$1,248.12 in administrative costs within 30 days of the date of the Board Order.

Respondents took on an engagement they were not competent to complete.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 25-07-04L

Respondent: PWR CPA LLP

Hometown: Houston, TX

Firm License No.: P05877

Rule Violations: 501.60, 501.74, 501.90(7)

Act Violations: 901.502(6), 901.502(9)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, placed on limited scope requiring pre-issuance review of audits, compilations, and reviews, and assessed an administrative penalty of \$60,000 and administrative costs of \$938.21 to be paid within 30 days of the date of the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to meet PCAOB rules and standards in connection with its audit of the financial statements of a Texas-based issuer when it did not perform certain risk assessment procedures and failed to appropriately evaluate whether

certain matters were critical audit matters during the audit. The PCAOB also found that the Respondent repeatedly failed to comply with PCAOB reporting requirements. Specifically, the Respondent failed to timely file nine PCAOB Form APs for five issuers, as required by PCAOB Rule 3211, and a PCAOB Form 3 to identify that it had added a partner for one issuer whom the U.S. Securities and Exchange Commission had denied the privilege of appearing or practicing before the Commission as an accountant, as required by PCAOB Rule 2203. Respondent was censured, assessed a civil money penalty of \$60,000, and required to take remedial actions if it reapplied for registration with the PCAOB.

2. Investigation No.: 25-07-01L

Respondent: Christopher Blaze Gries

Hometown: Cypress, TX

Certificate No.: 099181

Rule Violations: 501.60, 501.74, 501.90(7)

Act Violations: 901.502(6), 901.502(9)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, placed on limited scope requiring pre-issuance review of audits, compilations and reviews and assessed an administrative penalty of \$36,000 to be paid on a monthly basis in the amount of \$1,000 per month beginning 30 days after the date of the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to meet PCAOB rules and standards in connection with its audit of the financial statements of a Texas-based issuer when Respondent failed to perform procedures to evaluate the basis of accounting for an issuer, failed to obtain sufficient appropriate audit evidence with respect to the issuer's issuance of stock as compensation, and failed to timely file the Form APs due in 2022 for 10 audit reports associated with eight issuer audit clients. Respondent was censured, barred from being associated with an accounting firm registered with the PCAOB for a period of one year and assessed a civil money penalty of \$65,000.

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
Valerie Nicole Aguilar	Fulshear, TX	1/22/2026
Evelyn Anderson	Harriman, TN	1/22/2026
Monday Onororak Pene Egaruoja Anigboro	Houston, TX	11/6/2025
Kim Marie Anthony	Dallas, TX	11/6/2025
Melissa Ann Aurbach	Dallas, TX	1/22/2026
Deborah Ann Bastian	Hurst, TX	1/22/2026
Caroline Denise Becker	Cypress, TX	11/6/2025
Sakinah Omotola Bello	Sugar Land, TX	1/22/2026
Harrison Albert Blase	Missouri City, TX	1/22/2026
Sterling Claude Bocage III	Houston, TX	11/6/2025
Peggy Sue Borgfeld	Lexington, TX	1/22/2026
Laura Brooke Brown	Kingwood, TX	1/22/2026
Morris Clifford Carrington	Beaumont, TX	1/22/2026
Rodney Allen Chamness II	Waco, TX	1/22/2026
Regina Deann Choyce	Prosper, TX	11/6/2025
Scott Taylor Daniels	Katy, TX	1/22/2026
Shelly Davis Dennison	Dripping Springs, TX	1/22/2026
Manan Desai	Richmond, TX	1/22/2026
Julietta Dewberry	Houston, TX	1/22/2026
Miguel Angel Dominguez	Katy, TX	11/6/2025
David Lee Drileck	Helotes, TX	1/22/2026
Dorothy McCraw Edwards	Dallas, TX	11/6/2025
Leslie Ferguson	Houston, TX	1/22/2026
Lynn Joseph Frank	Fort Worth, TX	11/6/2025
Craig Elliott Gifford	Oneida, TN	11/6/2025
Nathanael David Gobin	Richards, TX	11/6/2025
Mary Katherine Guvernator	Richardson, TX	1/22/2026
James Hamilton Jr.	Rosharon, TX	1/22/2026
Derek Thomas Hatfield	Needville, TX	1/22/2026
Chance Michael Heath	Houston, TX	1/22/2026
Amanda Brooke Hickey Stepp	Mahomet, IL	1/22/2026
Melanie Rene Hill	Hempstead, TX	1/22/2026
Matthew Heath Hindman	Austin, TX	1/22/2026
Thomas Armstrong Hixon	Houston, TX	11/6/2025
Brad Alan Hopper	Houston, TX	11/6/2025
In Seo Hwang	Farmers Branch, TX	1/22/2026
Saad Jawad	Sugarland, TX	11/6/2025
Mindy Perkins Joseph	Austin, TX	11/6/2025
Noor Kaissi	Missouri City, TX	11/6/2025
Stacey Ptomey Keene	Richmond, TX	11/6/2025
Mark Cargill Keener	Houston, TX	1/22/2026
Marc Darren Kennedy	Voorhees, NJ	11/6/2025
David Keith Kimbrough	Friendswood, TX	1/22/2026
Konnor Jeremy Kinnear	Austin, TX	11/6/2025
Carol Koonce	Austin, TX	1/22/2026
John Paul Kramer	Houston, TX	11/6/2025
Lizbeth Aileen Lemley	Montrose, CO	1/22/2026
Gary Robert Loth	Houston, TX	1/22/2026

Respondent	Location	Board Date
Jennifer Lynn Lowrance	North Richland Hills, TX	11/6/2025
Steven John Manion	Lockhart, TX	1/22/2026
Lauren Alayne Manues	Liberty Hill, TX	11/6/2025
Benjamin Wesley Martin	Keller, TX	11/6/2025
Audrey McDermott	Wylie, TX	11/6/2025
Patti Epstein McKee	Houston, TX	1/22/2026
Vanessa McKeown	Houston, TX	1/22/2026
Maren Amanda Miller	Austin, TX	11/6/2025
Mary Teresa Molinari	San Antonio, TX	11/6/2025
Edward Montana	Katy, TX	1/22/2026
Matthew Wayne Niebuhr	Dallas, TX	11/6/2025
Ozoemena Tracy Nnamadim	Houston, TX	11/6/2025
Scott Forrester Orr	Houston, TX	11/6/2025
Crissy Clarice Pampell	Pearland, TX	1/22/2026
Erin Elizabeth Perry	Houston, TX	11/6/2025
Ann Marie Picha	Irving, TX	1/22/2026
Jennifer Denise Pippin	Houston, TX	11/6/2025
Gregory Brian Porter	Garland, TX	11/6/2025
Renell Joy Araniador Provido	The Woodlands, TX	1/22/2026
Stephen Ryan Quidley	Bixby, OK	11/6/2025
Bryan Leonel Ramirez	Fort Worth, TX	1/22/2026
Dolores Carmen Rangel	Edinburg, TX	11/6/2025
Susan Renee Raymond	Fort Worth, TX	1/22/2026
Elton M. Reneau	New Braunfels, TX	1/22/2026
Jessie Rodriguez III	Port Lavaca, TX	11/6/2025
John William Rood	Kingwood, TX	1/22/2026
Rance Christopher Rutherford	Houston, TX	11/6/2025
Jennifer M. Seaton	Midlothian, TX	1/22/2026
Stephen Thomas Sellers	Houston, TX	11/6/2025
Treva Donette Snodgrass	Princeton, TX	11/6/2025
Joseph Alan Sommo	Austin, TX	1/22/2026
Tooba Subhan	Frisco, TX	11/6/2025
Ziad Ubaidullah Syed	Ashburn, VA	1/22/2026
Borivoje Tasic	Dallas, TX	1/22/2026
Deanna Lynn Taylor	Beaumont, TX	11/6/2025
Michael Paul Timphony	Houston, TX	11/6/2025
Elizabeth M. Tomancak	Lewisville, TX	1/22/2026
Jessica Lynn Vogt	Richardson, TX	1/22/2026
Steven Jay Vontur	Manvel, TX	1/22/2026
Clayton Lee Waller	Dallas, TX	11/6/2025
Benjamin David Wibbenmeyer	League City, TX	11/6/2025
Judith Marie Schmaltz Wingo	La Porte, TX	1/22/2026
Trena Lynette Wiseman	San Antonio, TX	1/22/2026
Shelly L. Woods	Abilene, TX	11/6/2025
Hyunjeong Youn	Flower Mound, TX	11/6/2025
Holly Davis Zimmerman	Cypress, TX	1/22/2026

Interested in Becoming a Peer Reviewer?



The Texas Society of CPAs is always looking for qualified peer reviewers with experience in accounting and auditing engagements. To learn more about becoming a qualified peer reviewer, visit the Peer Review section of [tx.cpa](https://www.tx.cpa) (under the "Advocacy" tab) or email Peerreview@tx.cpa or call 800-428-0272, or 972-687-8500 (option 2).

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
Otis Edward Adams	Midland, TX	11/6/2025
Arnold Rickie Adamson	Houston, TX	1/22/2026
Eric Wayne Allen	Dallas, TX	1/22/2026
James Robert Allen	Dumas, TX	1/22/2026
Mohamad I F Altabari	Houston, TX	11/6/2025
Thomas Carroll Ames Jr.	Houston, TX	11/6/2025
David Hugo Anderson	Lake Oswego, OR	1/22/2026
Susan Moore Anderson	Fort Worth, TX	1/22/2026
Susan Lynne Arbuckle	Houston, TX	1/22/2026
Song-Ae Sunny Armstrong	Katy, TX	1/22/2026
Joseph Wilbur Arrington Jr.	Houston, TX	11/6/2025
Alexi Askurava	Keene, TX	1/22/2026
Claire Maclay Aufferberg	Dallas, TX	11/6/2025
Kermit Raymond Baese	New Braunfels, TX	11/6/2025
Suzanne Alderson Baker	Lubbock, TX	11/6/2025
Buddy Bert Baldrige	Snyder, TX	11/6/2025
Andrew Joseph Baldwin	San Antonio, TX	1/22/2026
William Charles Baldwin	Conroe, TX	11/6/2025
Rutchelle Rama Balleil	McKinney, TX	1/22/2026
Kevin Ann McFerrin Baumann	San Antonio, TX	1/22/2026
Kristin Kelly Beardslee	Grosse Pointe, MI	11/6/2025
Janet M. Beck	Coon Rapids, MN	11/6/2025
Alan Duchesne Bell	Dallas, TX	11/6/2025
Patrick Kelly Bernardy	Dallas, TX	11/6/2025
Andrew Lee Bethune	Austin, TX	1/22/2026
Chase Michael Beyrand	Tomball, TX	11/6/2025
Suzanne Marie Bienvenue	Biloxi, MS	11/6/2025
Lisa Doucet Blackmon	Round Rock, TX	1/22/2026
Carolyn Ann Blosser	Spring, TX	11/6/2025
Ellen S. Blumenthal	Boerne, TX	1/22/2026
Bradford Carr Bonsack	Dallas, TX	11/6/2025
James Alexander Brown	Houston, TX	1/22/2026
Bryan Paul Brownlee	Ft. Worth, TX	1/22/2026
Owen Eliot Brumback	Westminster, CO	1/22/2026
Ruthi Irene Bryant	Kyle, TX	11/6/2025
James Francis Burton	Mobile, AL	11/6/2025
Mariana Candelario Burgoa	Silver Spring, MD	11/6/2025
Gerald John Capezzuti	Cedar Park, TX	11/6/2025
Fred Allen Carrico	Colorado Springs, CO	11/6/2025
Kimberly Kay Carroll	League City, TX	1/22/2026
David Eugene Cashen	Hammond, LA	11/6/2025
Jerrella Cate	Tulsa, TX	11/6/2025
Millicent V. Y. Chancellor	Houston, TX	1/22/2026
Michael Wayne Chaney	Grapevine, TX	11/6/2025
David William-Carter Chavez	Houston, TX	1/22/2026
Craig Clinton Chesser	Seattle, WA	1/22/2026
Joseph Keith Chisholm	West Monroe, LA	1/22/2026
Matthew John Claeys	San Antonio, TX	1/22/2026
Thomas Charles Clausen	Leander, TX	1/22/2026

Respondent	Location	Board Date
Charles Martin Cliff	Johns Creek, GA	11/6/2025
Victoria Lynn Coakley	Houston, TX	1/22/2026
Nicholas Fallon Coates	Austin, TX	1/22/2026
Rollyn Curtis Coats	Richardson, TX	1/22/2026
William Jackson Cole	Manvel, TX	11/6/2025
Dean Charles Corbett	Houston, TX	1/22/2026
Cynthia Louise Cox	Redmond, OR	11/6/2025
James Kenneth Cox	Burleson, TX	11/6/2025
Michael Conrad Croix	The Woodlands, TX	1/22/2026
Jeffrey Edward Curl	Westminster, MA	11/6/2025
Kitty Sue Damron	Artesia, NM	1/22/2026
William John Davies	Channelview, TX	11/6/2025
Joseph Edward Day Jr.	Houston, TX	1/22/2026
James Richard Demuth	New Philadelphia, OH	11/6/2025
Ran Deng	San Jose, CA	11/6/2025
Ashley Elizabeth Devault	Houston, TX	1/22/2026
Robert Chandra Dhanda	Spicewood, TX	1/22/2026
Brita Cajsa Dilenia	Wimberley, TX	11/6/2025
Kun Ding	Dallas, TX	1/22/2026
Erica Leigh Dinner	Cary, NC	1/22/2026
James A. Dougherty	Austin, TX	1/22/2026
Jake Patrick Douglass	Midland, TX	1/22/2026
Joel Douglas Dumas	Naples, FL	1/22/2026
Maria Arcilia Duran	Mission, TX	1/22/2026
David Owen Dykes	Kenner, LA	1/22/2026
Brenda Beaver Eason	The Woodlands, TX	11/6/2025
Richard Earl Edwards	Dallas, TX	1/22/2026
Robert William Edwards III	Richardson, TX	11/6/2025
Randy Glen Eickenhorst	Round Rock, TX	1/22/2026
Pakinam Hashem Elhossamy	Oakland, CA	1/22/2026
Samuel Benjamin Evans Jr.	Tool, TX	1/22/2026
Terry Dean Evans	Midland, TX	11/6/2025
Margaret Catherine Fagan	Cabin John, MD	11/6/2025
Leta Elizabeth Traylor Fawcett	Texarkana, TX	1/22/2026
Charles Curtis Felkner	Arlington, TX	11/6/2025
Diana Marie Flores	San Antonio, TX	1/22/2026
Catherine Mary Ford	Amarillo, TX	1/22/2026
Sanford Seth Friedrich	Houston, TX	1/22/2026
Lorraine Man Huen Fung	Kowloon, HKG	11/6/2025
Babila Galega-Sabum	Katy, TX	11/6/2025
Trevin Michael Gallaway	Pflugerville, TX	11/6/2025
William Todd Garrett	Frisco, TX	1/22/2026
Peggy A. Getman	Lake Worth, TX	11/6/2025
M. Bader Ghashim	Houston, TX	1/22/2026
Heather Hartley Gillespie	Bluffton, SC	1/22/2026
Nicholas Barnet Gilliam	Dallas, TX	1/22/2026
Joel Goldstein	Houston, TX	1/22/2026
Angel Mario Gonzalez	Lakewood, CO	11/6/2025
Amy Saikin Goodman	Houston, TX	1/22/2026
Bryan Lee Goolsby	Dallas, TX	1/22/2026
Maria Teresa Granier	Baton Rouge, LA	1/22/2026
Charlotte Anne Gray	Dallas, TX	11/6/2025
William Arthur Gray	Houston, TX	1/22/2026
Lori Ann Green	Kilgore, TX	1/22/2026
Nancy Dagen Green	Royse City, TX	1/22/2026
Taylor Andrew Gregg	Fort Worth, TX	1/22/2026
Ana Gross	Alpharetta, GA	1/22/2026
Harry Richard Haikin	Houston, TX	1/22/2026
Housam E. Halawa	Riyadh, SAU	11/6/2025

Respondent	Location	Board Date	Respondent	Location	Board Date
Michael Lynn Hale	Midlothian, TX	11/6/2025	Ruth Minerva Silva Lomeli	Castle Hills, TX	1/22/2026
James Alan Hancock	Firestone, CO	1/22/2026	Gary Evan Loper	Hurst, TX	1/22/2026
Lanna Kay Hardgrave	Carrollton, TX	1/22/2026	Timothy Wilson Loposer	Dallas, TX	11/6/2025
David Kim Harnden	Cleburne, TX	11/6/2025	Frank Lawrence Lorant	Lake Buena Vista, FL	11/6/2025
Michael Patrick Harty	Corpus Christi, TX	1/22/2026	Cary Cleveland Lucas	Cumming, GA	11/6/2025
Richard Cleveland Harvey	Richardson, TX	1/22/2026	Ronnie M. Ludwig	Anthony, NM	1/22/2026
Christopher Matthew Hebard	Dallas, TX	11/6/2025	Jonathan Douglas Lueders	Dallas, TX	1/22/2026
Shannon Marie Heiling	Carlsbad, CA	1/22/2026	Irene Moria Lueling-Duffy	Winterthur, CHE	1/22/2026
Chelsea Noel Henderson	Celina, TX	1/22/2026	Alisa Ann Lukasek	Houston, TX	1/22/2026
Michael Paul Hernadi	The Woodlands, TX	11/6/2025	Mack Thomas Lytle	Houston, TX	11/6/2025
Hoang Anh Ho	Dallas, TX	1/22/2026	Carol Elizabeth Boyd Marble	Katy, TX	1/22/2026
Cynthia Sue Holcomb	Houston, TX	11/6/2025	Elizabeth Martin	Houston, TX	1/22/2026
Deborah P. Hollingshead	Magnolia, TX	1/22/2026	Maria Victoria Martin	Nashville, TN	1/22/2026
Terence David Horton	Austin, TX	1/22/2026	Charles Robert Massie	Amarillo, TX	1/22/2026
Lewis Leroy Hournbuckle	Cloudcroft, NM	11/6/2025	Matthew Aaron Mathisen	Irving, TX	1/22/2026
Robert Kimball Hoyt	Austin, TX	1/22/2026	Theresa Lynn May	Plattsburg, MO	11/6/2025
Sally Ying-Hwi Hsieh	Houston, TX	11/6/2025	Robert James McAdoo	Nokomis, FL	11/6/2025
Dickie Roy Hudgens	Lubbock, TX	1/22/2026	Ronnie Clyde McClure	Lewisville, TX	11/6/2025
Cameron Brent Huggins	Dallas, TX	11/6/2025	Jeremy Ryan McCraw	Paris, FRA	1/22/2026
Babak Huseynly	Katy, TX	11/6/2025	Edward McDermott	Arlington, TX	11/6/2025
Vincent Joseph Imbornone Jr.	Bay St. Louis, MS	11/6/2025	Shelley Renee McDonald	Round Rock, TX	1/22/2026
Stephanie M. Imhoff	Granville, OH	1/22/2026	Martin Joseph McGowan	Los Angeles, CA	1/22/2026
William Robert Irwin	Spring, TX	11/6/2025	Michael Eugene McGraw	Fort Worth, TX	11/6/2025
Tonya Lynn Iverson	Midland, TX	11/6/2025	Rock Lance McHenry	Phoenix, AZ	11/6/2025
Bailey Rabalais Jack	Georgetown, TX	11/6/2025	Richard William McKee	Georgetown, TX	11/6/2025
Daryl Wayne Jackson	Vonore, TN	11/6/2025	Sandra Ann Parma McLemore	Frisco, TX	1/22/2026
Krystal Jackson	Fort Worth, TX	1/22/2026	Thomas Otis McLeod Jr.	Dallas, TX	1/22/2026
John Andrew James	Houston, TX	11/6/2025	Francis J. McNichol Jr.	Charlotte, NC	11/6/2025
Larry Dean Jaynes	Desoto, TX	11/6/2025	Wayne Russell Melton	Gaithersburg, MD	11/6/2025
Christopher Todd Johnson	Chatswood, AUS	11/6/2025	Robert Mendoza	Garland, TX	1/22/2026
Frank Herbert Johnson	Gladewater, TX	11/6/2025	Samuel Charles Mettauer	Richardson, TX	11/6/2025
Luiz Francisco Pereira Johnson	Bella Vista, AR	11/6/2025	Amy Leigh Michie	Arlington, TX	11/6/2025
Michael John Johnson	Woodcliff Lake, NJ	1/22/2026	Aleshia Lashawn Miller	Plano, TX	1/22/2026
Mary Jo Johnson-Austin	League City, TX	1/22/2026	James Lloyd Miller	Irving, TX	11/6/2025
Jerry B. Johnston	Cedar Creek, TX	11/6/2025	Leanne Louise Miller	North Richland Hills, TX	11/6/2025
Gary Wayne Johnstone	Canyon Lake, TX	1/22/2026	Michael James Miller	The Woodlands, TX	1/22/2026
Patti Ann Jones	Arlington, TX	1/22/2026	Geron O'Neil Morgan	Oklahoma City, OK	1/22/2026
Yin Ju	Cedar Park, TX	11/6/2025	Dylan Ross Mowrey	Houston, TX	1/22/2026
Jacqueline May Keifer	Austin, TX	11/6/2025	Darrell James Mueller	Plano, TX	1/22/2026
Cherri P. Kerr	Amarillo, TX	1/22/2026	Dolores Lucille Pyzick Nelson	Fort Worth, TX	11/6/2025
Dong Kyu Kim	Los Angeles, CA	11/6/2025	John L. Nethery	Fort Worth, TX	1/22/2026
James Min Kim	Plano, TX	1/22/2026	Dominic Kin-Man Ng	Pasadena, CA	1/22/2026
Daniel Thaddeus Klebek	Cypress, TX	11/6/2025	Andrew Thomas Niehaus	Dallas, TX	11/6/2025
Angela Reneau Klein	Dallas, TX	1/22/2026	David William Nixon	San Antonio, TX	1/22/2026
Robert Adam Klein Jr.	Richmond, TX	11/6/2025	Nancy Arlene Novak	Sugar Land, TX	11/6/2025
Dillon James Kruger	Westlake Village, CA	11/6/2025	Gavin Daniel O'Brien	Houston, TX	11/6/2025
Duane Stanley Kuncaitis	Macon, GA	11/6/2025	Martin Donald O'Neill	Rushville, NY	11/6/2025
Lamar William Labay	Lewisville, TX	11/6/2025	Leonard Wayne Oberhoff	Round Rock, TX	1/22/2026
Charles Lindas Lamme	Houston, TX	1/22/2026	Ali Nabil Omeis	Round Rock, TX	1/22/2026
Tamara Sue Lamont	Cumming, GA	1/22/2026	Thomas William Osteen	El Paso, TX	1/22/2026
Ian George Langsner	Fairfield, TX	1/22/2026	Cynthia Page	Sabinal, TX	11/6/2025
Mary Beth Lavercombe	Dallas, TX	11/6/2025	Gerald Alexander Pape	Montgomery, TX	11/6/2025
Duyen My Le	Austin, TX	11/6/2025	Beverly Womble Parker	Houston, TX	11/6/2025
Johanna Lane Lee	Nashport, OH	11/6/2025	Bruce Bennette Parker	Ontario, CA	11/6/2025
Rebecca K. Lennon	Tulsa, OK	11/6/2025	Dorothy Diane Burkett Patrick	Mount Vernon, TX	11/6/2025
Wenyng Li	Parker, TX	1/22/2026	George Albert Peinado	Plano, TX	1/22/2026
Joan Ling Wang Lin	Richardson, TX	1/22/2026	Nathan Russell Penland	Houston, TX	11/6/2025
Min-Shih Lin	Taipei, TWN	1/22/2026	Laura Nezworski Penn	Fort Worth, TX	1/22/2026
			Billy Bryant Perry	Austin, TX	11/6/2025

Gregory Peterson	Moorpark, CA	1/22/2026
Jeffrey Scott Peyton	Spring, TX	11/6/2025
John Andrew Pfeiffer	San Diego, CA	11/6/2025
Emma Gretchen Pollari	Chicago, IL	11/6/2025
Stephen Troy Powers	Houston, TX	1/22/2026
Kendall Emily Pressner	Rockaway, NJ	1/22/2026
Lydia Alana Radnik	Dallas, TX	1/22/2026
Meenakshi Rajesh Ramachandran	San Francisco, CA	1/22/2026
James Justin Read	Steamboat Springs, CO	1/22/2026
Gale Patricia Richnow	New Caney, TX	11/6/2025
Bennett Robert Riefstahl	Denver, CO	11/6/2025
Peggy Ann Barad Rine	Lawton, OK	1/22/2026
James David Roach	Roswell, GA	11/6/2025
Mary Ann Roberts	Fort Worth, TX	11/6/2025
Charles William Robinson	Houston, TX	11/6/2025
Taylor Lane Robinson	Dallas, TX	1/22/2026
Steven Lawrence Roepke	Leawood, KS	11/6/2025
Ann Lorraine Rollins	Aubrey, TX	1/22/2026
Kevin John Rollwage	Charlotte, NC	11/6/2025
Debra Lynn Roscetti	Niagara Falls, NY	1/22/2026
Kelli Lynn Ross	Starkville, MS	11/6/2025
Glenn Wilfred Rust	Cedar Park, TX	1/22/2026
Kenneth Alan Rust	Midland, TX	11/6/2025
Louis Dale Saladino	Corpus Christi, TX	1/22/2026
Jaeed Salam	San Francisco, CA	11/6/2025
Linda Kay Mcleroy Samford	Bullard, TX	11/6/2025
Joice Maria Samuel	Lansdale, PA	1/22/2026
James Michael Saunders	Cypress, TX	1/22/2026
Thomas Nathaniel Sawyer	San Antonio, TX	11/6/2025
Walter Glenn Schiller	Allen, TX	1/22/2026
Elie Robyn Schneider	Larchmont, NY	1/22/2026
Libby Louise Schroeder	Leonard, TX	11/6/2025
Eugene Joseph Schwarz	Yukon, OK	1/22/2026
Nathan Thomas Seaworth	Austin, TX	11/6/2025
Shirley P. Seiler	Lago Vista, TX	1/22/2026
David Jerome Self	Dallas, TX	11/6/2025
Reid Manson Shanks	Holly Lake Ranch, TX	11/6/2025
Richard Andrew Shappard	Houston, TX	1/22/2026
Paul Dale Sheetz	San Antonio, TX	1/22/2026
Iftikhar Ahmed Sheikh	Sugarland, TX	1/22/2026
Cong Shu	Houston, TX	11/6/2025
Kay Marie Sifferman	Houston, TX	1/22/2026
Rhonda Kay Simon	Katy, TX	1/22/2026
Susan Anne Simpson	Houston, TX	11/6/2025
Gerald Anthony Slaughter	Corpus Christi, TX	1/22/2026
Cynthia Ottmers Smith	Flower Mound, TX	1/22/2026
Sidney Kennard Smith	Boise, ID	1/22/2026
Douglas Allen Smock	San Antonio, TX	11/6/2025
Bruce Francis Sommerfeldt	Katy, TX	11/6/2025
George F. Sommers	Austin, TX	11/6/2025
Aurman Sororian	Dallas, TX	11/6/2025
Patrice Ann Spencer	Goodyear, AZ	11/6/2025
Jou Taing Spitler	Austin, TX	1/22/2026
William C. Spore	Fort Worth, TX	11/6/2025
Jerry Doyle Spruill	Granbury, TX	1/22/2026
Benjamin Andrew Stadtmueller	Spokane, WA	11/6/2025
Dieter Heinz Stagen	Houston, TX	11/6/2025
Judy Viola Stanley	Lumberton, TX	11/6/2025
George Schmucker Stephens	Austin, TX	1/22/2026
Nili Avrahami Sternbaum	Warwickshire, UK	11/6/2025
Gary Allan Stewart	Plano, TX	11/6/2025

Kenneth Riker Stewart	Seminole, OK	1/22/2026
Julie Angela Strange	Arlington, TX	11/6/2025
Jichun Sun	Glennallen, AK	1/22/2026
Donald Allen Svadlenak	Holland, TX	11/6/2025
Samir Rehan Quazi Syed	Houston, TX	1/22/2026
Fransisco Jovini Tamayo	Houston, TX	1/22/2026
Brooks David Teeter	Waxahachie, TX	11/6/2025
Susan Thibodeaux	New Braunfels, TX	11/6/2025
Angela Rae Tinsley	Frisco, TX	11/6/2025
David Arthur Tolson	Benbrook, TX	11/6/2025
Sarah Mitchell Touns	Colorado Springs, CO	1/22/2026
Betty Higgins Townsend	Wimberley, TX	11/6/2025
Mark Damian Turner	Coppell, TX	11/6/2025
Tabatha Nicole Urech	Houston, TX	11/6/2025
Jorge Enrique Uzcatogui Mercado	Seacliff, AUS	1/22/2026
Christy Valero	Gahanna, OH	1/22/2026
Carla Eve Bendy Walker	Bookham, UK	1/22/2026
Lee James Walker	Harpwell, ME	1/22/2026
Chi-Chang Wang	Everett, WA	11/6/2025
Haihong Wang	Chandler, AZ	11/6/2025
Susan Elizabeth Perdue Wellborn	Porter, TX	11/6/2025
Yuqi Wen	San Jose, CA	1/22/2026
Charles Pratt Williams	Nederland, TX	1/22/2026
Wayne Leslie Williams Jr.	Dallas, TX	11/6/2025
Sharon Stotts Williamson	Lubbock, TX	1/22/2026
Kristen E. Winkler	Potsdam, DEU	11/6/2025
Randolph Kirby Winters Jr.	Deerfield Beach, FL	11/6/2025
Cleabert Allen Wisenbaker	Pittsburg, TX	1/22/2026
Jennifer Wright	Wedmore, UK	1/22/2026
Mark Hilton Wright	Mt. Pleasant, TX	11/6/2025
Shan-Shan Xie	Greensboro, NC	1/22/2026
Chih-Ping Yang	Dallas, TX	11/6/2025
Dorothy Jo Pike Young	Kerens, TX	11/6/2025
Thomas Allen Young	Frisco, TX	11/6/2025
Brian Michael Yule	San Marcos, CA	1/22/2026
Suzanne G. Zeitler	Moline, IL	11/6/2025
Luxi Zhang	Houston, TX	1/22/2026
Kenneth Lee Zoller	Midland, TX	1/22/2026

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
Faisal Ali	Irving, TX	11/6/2025
Jennifer Lynn Berger	Frisco, TX	1/22/2026
Benjamin Avi Cohen-Kurzrock	San Diego, CA	11/6/2025
Coy Everett Davis	Cypress, TX	11/6/2025
Ashley Rother Franz	Magnolia, TX	1/22/2026
Kyle Jackson Haertling	Dallas, TX	11/6/2025
James Burritt McElravy	Houston, TX	1/22/2026
James Christopher Redwine	Nashville, TN	1/22/2026
James Spencer Rogers	Watauga, TX	11/6/2025
Beth Rachel Weaver Shaffer	Houston, TX	1/22/2026
Jennifer Hong Tran	Houston, TX	1/22/2026



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

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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**