

# Texas State Board of Public Accountancy

## January 22, 2026

The Texas State Board of Public Accountancy met by video conference and in-person from 10:03 a.m. until 11:23 a.m. on January 22, 2026. 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 9:16 a.m. on January 14, 2026. (TRD #2026-000235) (ATTACHMENT 1)

### Board Members Present

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

### Member Absent

Sherri B. Merket  
*excused*

### Others Present

Paul Arredondo  
Ginger DeLatte  
Texas DPS State Trooper Rios  
Mark Vane

### Staff Present

Paulette Beiter, Esq.  
Marissa Brooks  
Daniel Estrada, CPA  
J. Franco  
Ann Hallam, PMP  
J. Randel Hill, Esq.  
Donna Hiller  
Christian Jones  
John Moore, Esq.  
Brian O'Neal  
Julie Prien  
Marisa Rios  
William Treacy

- I. Ms. Warren, Assistant Presiding Officer, called the meeting to order at 10:03 a.m. Mr. Treacy called roll and declared a quorum.

Ms. Vallés-Pankratz moved to excuse the absence of Sherri B. Merket from the Board meeting. Mr. Neuhoff seconded the motion and it passed unanimously.

- II. Ms. Vallés-Pankratz moved to approve the November 6, 2025 Board meeting minutes as presented. Mr. Trippon seconded the motion and it passed unanimously.

- III. After a call for the opportunity for public comments, Paul Arredondo provided comments on the Board's financial statements and other matters not on the Board's agenda.

- IV. Ms. Warren, Assistant Presiding Officer, reported on the January 21, 2026 (video conference and in-person) Executive Committee meeting.

### Members Present

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

### Staff Present

Marissa Brooks  
Daniel Estrada, CPA  
J. Franco  
J. Randel Hill, Esq.  
Donna Hiller  
Chris Jones  
Brian O'Neal  
Marisa Rios  
Lori Shaw  
William Treacy

- A. Ms. Espinoza-Riley, Treasurer, presented the Board's financial statements. Mr. Trippon moved to approve the Board's financial statements as presented. Ms. Vallés-Pankratz seconded the motion and it passed unanimously.

- B. Ms. Crawford moved to approve the Board's equal employment opportunity report – CY 2025 as presented. Mr. Garcia seconded the motion and it passed unanimously.

- C. Mr. Treacy and Mr. Estrada presented the Board's historically underutilized business (HUB) expenditure summary. This report was for informational purposes only. No action was needed from the Board.
- D. Ms. Espinoza-Riley moved to approve the professional service contract with Jackson Walker Law Firm. Ms. Holup seconded the motion and it passed unanimously.
- E. Ms. Warren reported that the legacy system modernization project has leased more space for the project. The project's RFO will be reviewed by the Jackson Walker Law Firm. Once the review is complete the agency will continue the procurement process.
- F. Ms. Smith reported on the following NASBA/AICPA matters:
  - 1. 31<sup>st</sup> Annual Conference of the Board of Accountancy Legal Counsel, March 24 – 26, 2026 – Austin TX.
  - 2. 44<sup>th</sup> Annual Conference for Executive Directors & Board Staff, March 24 – 26, 2026 – Austin TX.
  - 3. Western Regional Meeting, June 23 – 25, 2026 – Park City, UT.
  - 4. 119<sup>th</sup> NASBA Annual Meeting October 25 – 28, 2026 – Litchfield Park, AZ.
  - 5. Response letters to the reclassification of accounting degree.
- G. Mr. Treacy reported on general correspondence coming to the Board's attention.
- V. Ms. Warren, Rules Committee Chair, reported on the January 21, 2026 (video conference and in-person) Rules Committee meeting.

**Members Present**

Susan I. Adams, CPA  
Christopher "Grant" Coates  
Renee D. Foshee, Esq., CPA  
Ray R. Garcia, CPA  
Jeannette P. Smith, CPA  
Susan M. Warren, CPA  
*Rules Chair*

**Staff Present**

Marissa Brooks  
Daniel Estrada, CPA  
J. Franco  
J. Randel Hill, Esq.  
Donna Hiller  
Chris Jones  
Brian O'Neal  
Marisa Rios  
Lori Shaw  
William Treacy

- A. Mr. Grant moved to approve the Board's response to the white paper of the NASBA private equity task force. Mr. Trippon seconded the motion and it passed unanimously.
- B. Ms. Crawford moved to readopt *Chapter 502 – (Peer Assistance) Rules* pursuant to *Section 2001.039 of the Texas Government Code*. Ms. Espinoza-Riley seconded the motion and it passed unanimously. (ATTACHMENT 2)
- C. Mr. Trippon moved to revise the *Chapter 518 – (Unauthorized Practice of Public Accountancy) Rules* and to authorize the executive director to publish proposed amendments to *Rules 518.2, 518.3, 518.5, and 518.6* in the *Texas Register* for public comment; and to readopt *Rules 518.1 and 518.4* pursuant to *Section 2001.039 Texas Government Code*. Ms. Holup seconded the motion and it passed unanimously. (ATTACHMENT 3)
- D. Mr. Coates moved to authorize the executive director to publish proposed amendments to *Rules 518.2, 520.2, 520.3 and 520.4* in the *Texas Register* for public comment and to readopt the *Chapter 520 Rules Provisions* for the Accounting Students Scholarship Program without revision pursuant to *Section 2001.039 of the Texas Government Code*. Ms. Crawford seconded the motion and it passed unanimously. (ATTACHMENT 4)

- E. Mr. Trippon moved to revise *Chapter 501 – (Preamble and General Principles) Rule 501.51* and to authorize the executive director to publish proposed amendments in the *Texas Register* for public comment. Ms. Smith seconded the motion and it passed unanimously. (ATTACHMENT 5)
  - F. Mr. Trippon moved to revise the *Rule 501.75 – (Confidential Client Communications)* and to authorize the executive director to publish proposed amendments to *Rule 501.75* in the *Texas Register* for public comment. Ms. Crawford seconded the motion and it passed unanimously. (ATTACHMENT 6)
  - G. Mr. Coates moved to revise the *Rule 505.10 – (Board Committees)* and to authorize the executive director to publish the proposed amendments in the *Texas Register* for public comment. Ms. Holup seconded the motion and it passed unanimously. (ATTACHMENT 7)
- VI. Mr. Neuhoff reported on the January 6, 2026 (video conference and in-person) joint Continuing Professional Education and Licensing Committee meeting.

<b>Members Present</b>	<b>Members Absent</b>	<b>Staff Present</b>
Olivia Espinoza-Riley, CPA Renee D. Foshee, Esq., CPA Sherri B. Merket Thomas Neuhoff, CPA <i>CPE and Licensing Chair</i> Jeannette P. Smith, CPA	Connie B. Clark, CPA Kathy D. Kabell, CPA Rene D. Peña, CPA Larry G. Stephens, Esq., CPA	Marissa Brooks J. Franco Ann Hallam, PMP J. Randel Hill, Esq. John Moore, Esq. Brian O’Neal April Serrano William Treacy

- A. Mr. Neuhoff reported that the committees reviewed NASBA’s white paper and provided comments for the Rules Committee’s consideration. He also noted this item had previously been discussed under Agenda Item V.
  - B. Mr. Neuhoff noted that this item had been previously discussed under Agenda Item V. Mr. Neuhoff further explained that the revisions to Board *Rules 501.81* and *515.8* would align them more closely with current industry standards.
  - C. Mr. Neuhoff reported that the committee discussed the amount of Continuing Professional Education required for Texas CPAs. No action was taken by the committee.
  - D. Mr. Neuhoff reported that the committee approved CPE Depot’s submission of the new ethics course *A Baby Step: Building a Foundation in CPA Ethics for Texas*.
  - E. Mr. Neuhoff reported that the December 13, 2025 Swearing-in-Ceremony had record attendance with 1,800 attendees at the ceremony.
- VII. Ms. Foshee, Qualifications Committee Chair, reported on the January 8, 2025 (video conference and in-person) Qualifications Committee meeting.

<b>Members Present</b>	<b>Member Absent</b>	<b>Staff Present</b>
Renee D. Foshee, Esq, CPA <i>Committee Chair</i> Caroline Hartmann, CPA Kenneth E. Omoruyi, CPA Marshall Pitman, Ph.D., CPA Jeannette P. Smith, CPA Veronda Willis, Ph.D., CPA Kathy Zolton, CPA	James M. “Jim” Trippon, CPA Sheila Vallés-Pankratz	Paulette Beiter, Esq. Marissa Brooks Telisa Harwell J. Randel Hill, Esq. Donna Hiller Chris Jones John Moore, Esq. Brian O’Neal Marisa Rios Lori Shaw William Treacy

- A. Ms. Foshee reported that the committee considered *Chapter 511 – Eligibility*, qualifications to becoming a licensed CPA. The proposed revisions were referred to the Rules Committee along with the recommendation that the Board readopt to rules not proposed for revision.

- B. Ms. Foshee reported that the committee reviewed the Work Experience form and offered edits. It was recommended that a Frequently Asked Questions document be prepared to address the pathways for CPA certification and explain the criteria to document past work experience. Staff will develop the Frequently Asked Questions document and provide a draft to the committee members for review.
- C. Ms. Foshee reported the committee considered hosting a webinar for accounting educators and students. The time frame for hosting the webinar would be in late February or early March 2026. Staff will develop the format and scripts for the webinar.

VIII. Ms. Smith, Behavioral Enforcement Committee chair, reported on the (video conference and in person) Behavioral Enforcement Committee meetings.

**October 20, 2025**

**Members Present**

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

**Member Absent**

Jill A. Holup

**Staff Present**

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

A. Dismissals – Voluntary Compliance

Ms. Crawford moved to dismiss the following investigations based on voluntary compliance. Mr. Neuhoff seconded the motion and it passed. The above listed Board members on the BEC committee did not participate.

- 1. Investigation No. 25-08-01L<sup>1</sup>

B. The committee considered other matters during its meeting that required no motions and no action was required by the Board.

**January 9, 2026**

**Members Present**

C. Bennett Allison, CPA  
 Patrick L. Durio, CPA  
 Jill A. Holup  
 Phillip D. Johnson, CPA  
 Robert Ogle, CPA  
 Jeannette P. Smith, CPA,  
*Committee Chair*

**Members Absent**

Susan I. Adams, CPA  
 Olivia Espinoza-Riley, CPA  
 James M. "Jim" Trippon, CPA

**Staff Present**

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

A. Dismissals – Insufficient Evidence

Ms. Crawford moved to dismiss the following investigations based on insufficient evidence. Mr. Omoruyi seconded the motion and it passed. The above listed Board members on the BEC committee did not participate.

- 1. Investigation Nos. 25-08-13L<sup>1</sup> & 25-08-14L<sup>1</sup>
- 2. Investigation Nos. 25-11-05L<sup>1</sup> & 25-11-06L<sup>1</sup>
- 3. Investigation Nos. 25-07-15L<sup>1</sup> & 25-07-16L<sup>1</sup>
- 4. Investigation Nos. 25-09-03L<sup>1</sup> & 25-09-04L<sup>1</sup>
- 5. Investigation Nos. 25-08-06L<sup>1</sup> & 25-08-07L<sup>1</sup>

B. Early Termination of Probation

Mr. Coates moved to approve the early termination of the probation. 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 No. 25-09-03L<sup>1</sup>

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

IX. Mr. Garcia, Technical Standards Review Committee chair, reported on the November 19, 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  
Sheila Vallés-Pankratz  
Susan Warren, CPA  
Juliet Williams, CPA

**Member Absent**

Dilliana Stewart, CPA

**Staff Present**

J. Randel Hill, Esq.  
John Moore, Esq.

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

X. The Board took the following agreed consent orders and administrative disciplinary actions.

A. **Agreed Consent Orders:**

Mr. Coates moved to approve the following ACOs as presented. Ms. Crawford seconded the motion and it passed unanimously.

**Behavioral Enforcement Committee**

<b>1. Investigation Nos.:</b>	<b>25-05-05L<sup>1</sup> &amp; 25-05-06L<sup>1</sup></b>	<b>Hometown:</b>	<b>Waco, TX</b>
<b>Respondents:</b>	<b>Roy Glenn Spinks &amp; Whitaker, Spinks &amp; Koslovsky, LLP</b>	<b>Certificate No.:</b>	<b>079493</b>
		<b>Firm License No.:</b>	<b>P05339</b>
<b>Rule Violations:</b>	<b>501.74(b); 501.90(2); 501.90(13)</b>		
<b>Act Violations:</b>	<b>901.502(2); 901.502(6); 901.502 (11)</b>		

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 \$5,000 administrative penalty and \$1,296.49 in administrative costs 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 returns filings and failed to advise a client of a tax lien notice in a timely manner.

<b>2. Investigation Nos.:</b>	<b>25-05-01L<sup>1</sup> &amp; 25-05-02L<sup>1</sup></b>	<b>Hometown:</b>	<b>Katy, TX</b>
<b>Respondents:</b>	<b>Danny Ray Thompson &amp; Danny R. Thompson, CPA</b>	<b>Certificate No.:</b>	<b>032757</b>
		<b>Firm License No.:</b>	<b>R01469</b>
<b>Rule Violation:</b>	<b>501.74(b)</b>		
<b>Act Violation:</b>	<b>901.502(6)</b>		

Respondents entered into an ACO with the Board whereby Respondents would be 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.

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

**Technical Standard Review Committee**

<b>1. Investigation No.:</b>	<b>25-07-04L<sup>2</sup></b>	<b>Hometown:</b>	<b>Houston, TX</b>
<b>Respondent:</b>	<b>PWR CPA LLP</b>	<b>Firm License No.:</b>	<b>P05877</b>
<b>Rule Violations:</b>	<b>501.60; 501.74; 501.90(7)</b>		
<b>Act Violations:</b>	<b>901.502(6); 901.502(9)</b>		

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Respondent entered into an ACO with the Board whereby Respondent would be 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.

<b>2. Investigation No.:</b>	<b>25-07-01L<sup>2</sup></b>	<b>Hometown:</b>	<b>Cypress, TX</b>
<b>Respondent:</b>	<b>Christopher Blaze Gries</b>	<b>Certificate No.:</b>	<b>099181</b>
<b>Rule Violations:</b>	<b>501.60; 501.74; 501.90(7)</b>		
<b>Act Violations:</b>	<b>901.502(6); 901.502(9)</b>		

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Respondent entered into an ACO with the Board whereby Respondent would be 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.

**A. Administrative Disciplinary Actions:**

Mr. Coates moved to approve the following administrative disciplinary actions as presented. Ms. Smith 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 5)

No Board committee considered these actions.

Investigation Numbers

1. 25-08-10001 - 25-08-10094
2. 25-09-10001 - 25-09-10114

**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*. No Board committee considered these actions. (ATTACHMENT 6)

No Board committee considered these actions.

Investigation Numbers

3. 25-08-10095 - 25-08-10245
4. 25-09-10115 - 25-09-10238

**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)*. No Board committee considered these actions. (ATTACHMENT 7)

No Board committee considered these actions.

Investigation Numbers

5. 25-08-10246 - 25-08-10259
6. 25-09-10239 - 25-09-10258

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

XII. Mr. Coates moved to adjourn. Ms. Espinoza-Riley seconded the motion, and the meeting adjourned at 11:06 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. Espinoza-Riley, Ms. Holup, Mr. Trippon and Ms. Smith recused themselves from participating in this matter.

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