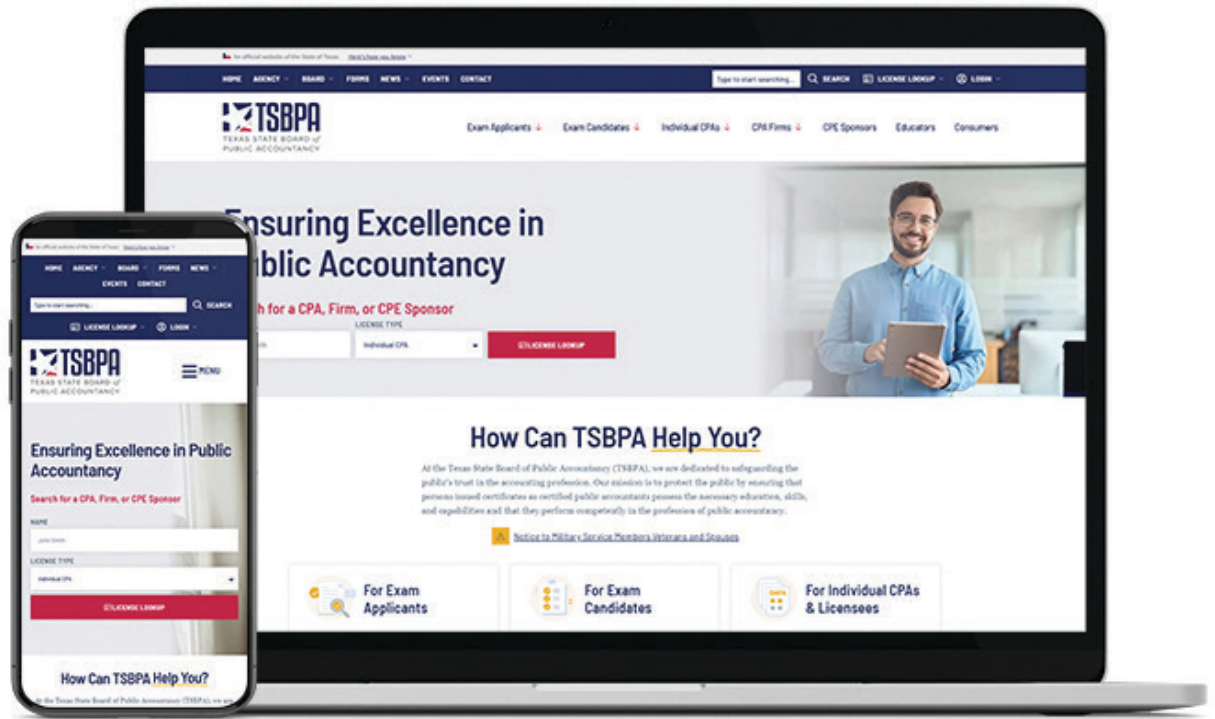




# TEXAS STATE BOARD REPORT

May 2026  
Vol. 167



## NEWS & UPDATES

### Our New Website is Live!

The Texas State Board of Public Accountancy (TSBPA) launched its new website on March 23, 2026. You can still find and use all the features and functionality you knew before, but with new and improved navigation and a refreshed design to make your experience even better. You can rest assured that our URL ([www.tsbpa.texas.gov](http://www.tsbpa.texas.gov)) remains the same. The Online Services portal and License Lookup tool will continue to look and function exactly as they did before.

The revamped site offers the following:

- **Contemporary Design** – A cleaner, more modern look and feel.
- **Find What You Need Faster!** – A sitewide search tool and a searchable forms page.
- **Improved Mobile Experience** – Enhanced, mobile-friendly functionality that’s optimized for all screen sizes to serve you better.
- **Content Customized for Your Needs** – Helpful resources and tailored content organized by audience for exam applicants, exam candidates, individual CPAs, CPA firms, CPE sponsors, educators, and consumers.

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**TEXAS STATE BOARD  
OF PUBLIC ACCOUNTANCY**

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# New Website -continued from front page-

- **Enhanced Navigation, Accessibility, and Usability** – More intuitive navigation and better organization. Meets current accessibility standards (WCAG 2.1), ensuring that all users can navigate and use the site.

**What has NOT changed:**

- Our URL, the Online Services portal, and the License Lookup tool.

“I am proud to announce the upgraded TSBPA website,” said TSBPA Executive Director William “Bill” Treacy. “Our intention was to create a more efficient and enjoyable online experience for our constituents that reflects the agency’s high-quality standards of customer service,” Treacy said. “Our agency strives to provide you with exceptional service. We exist to serve the public.”

The major redesign of the TSBPA public website has been a significant project for the agency and took two years to develop. The TSBPA conducted an extensive website usability study before the website was developed to determine how its clients interact with the website and learn how the site could be improved. The agency appreciates the public feedback it received to help guide the redesign. The TSBPA Information Resources Division collaborated with a state-contracted website vendor to design and build the new site.

“I would like to thank the TSBPA staff for their expertise and many hours of hard work on this project,” Treacy said. “We are excited to share the optimized site with you and hope you appreciate the efficiency and functionality of the new design.”



## Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of April 2, 2026.

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

| Sponsor # | Sponsor Name   | Date of Next Review     | Status |
|-----------|--|-------------------------|--------|
| 005972    | Association of CPAs in the IRS - Dallas                | 02/01/2028 - 01/31/2029 | A      |
| 010144    | Brooks Watson & Co., PLLC                              | 01/01/2028 - 12/31/2028 | A      |
| 009791    | El Paso Area Chapter of Institute of Internal Auditors | 01/01/2028 - 12/31/2028 | A      |
| 003909    | HM&M Group, LLC  | 01/01/2028 - 12/31/2028 | A      |
| 010715    | IMA Houston Chapter                                    | 01/01/2028 - 12/31/2028 | A      |
| 000545    | Institute of Management Accountants                    | 02/01/2028 - 01/31/2029 | A      |
| 007252    | KHA Accountants, PLLC                                  | 03/01/2028 - 02/28/2029 | A      |
| 006054    | NOV Inc.   | 04/01/2028 - 03/31/2029 | A      |
| 010722    | Prosperity Bank  | 03/01/2028 - 02/28/2029 | E      |
| 000431    | Saville CPAs & Advisors, LLC                           | 01/01/2028 - 12/31/2028 | A      |
| 010726    | Singleton, Clark & Company, PC                         | 04/01/2028 - 03/31/2029 | A      |
| 010611    | Snow Garrett Williams                                  | 02/01/2028 - 01/31/2029 | A      |
| 010318    | Sorren, Inc  | 02/01/2028 - 01/31/2029 | A      |
| 008430    | Terrell & Terrell, CPAS, LLP                           | 01/01/2028 - 12/31/2028 | A      |
| 000622    | Texas Association of School Business Officials         | 02/01/2028 - 01/31/2029 | A      |
| 002013    | Texas State Agency Business Administrators Association | 02/01/2028 - 01/31/2029 | E      |
| 009410    | Turner, Stone & Company, LLP                           | 06/01/2028 - 05/31/2029 | A      |
| 007231    | Waste Management, Inc.                                 | 02/01/2028 - 01/31/2029 | A      |



# TSBPA Welcomes Suzy Whittenton, CPA as New Deputy Executive Director

**Suzy Whittenton, CPA** joined the Texas State Board of Public Accountancy (TSBPA) as the agency deputy executive director. Her first day in the office was on February 12, 2026. Ms. Whittenton brings extensive experience in state agency administration, and her leadership will be instrumental as we continue strengthening our processes and operations. In her role, she will help guide our ongoing work, support key initiatives, and navigate the changes affecting the profession and the agency. Her expertise will be invaluable as we move forward with internal improvements and system upgrades.

"Starting this new role is an exciting opportunity to learn, grow, and make a meaningful impact for the CPA licensees and the public," Whittenton remarked.

Ms. Whittenton has served as chief financial officer (CFO) for the Texas Department of Public Safety and CFO and director of administration for the Office of the Governor. She has also served as the director of statewide fiscal management for the Texas Comptroller of Public Accounts and CFO of the Texas Parks and Wildlife Department. Ms. Whittenton is a licensed CPA and obtained a bachelor of business administration in finance from the University of Texas at Austin. 📄



**TSBPA Deputy Executive Director  
Suzy Whittenton, CPA**

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## Customer Service Survey

Every even-numbered year, Texas agencies are required to submit strategic plans to our statewide elected officials. As part of this process, TSBPA is developing its 2027–2031 Strategic Plan. To support this effort, we are conducting a **Customer Satisfaction Survey** to gather feedback on how we are performing, including areas where we are doing well, and where improvements may be needed.

The survey takes approximately 5–10 minutes to complete. Please note that only one response per person will be accepted, and an email address will be required to complete the survey. The survey will close at 8:00 a.m. on Monday, May 18.

You can take the survey by visiting <https://www.tsbpa.texas.gov/customer-service-survey>

Thank you for your time and valuable input. 📄

# Enforcement Actions

Ratified at the March 12, 2026 Board Meeting

## AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 25-10-01L**  
**Respondent: Victor Manuel Rendon Jr.**  
**Hometown: Houston, TX**  
**Certificate No.: 102689**  
**Rule Violation: 501.90(4)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked for a period of five (5) years, however, the revocation was stayed and Respondent was placed on probation for five (5) years. Respondent must pay \$788.82 in administrative costs within 30 days of the date of the Board Order and will participate in the Accountants Confidential Assistance Network.

Respondent received five (5) years deferred adjudication for the 3rd degree felony offense of Deadly Conduct Discharge of Firearm.

## TECHNICAL STANDARDS REVIEW COMMITTEE

- **Investigation Nos.: 26-02-01L & 26-02-02L**  
**Respondents: Adrian Kale Webb and Adrian Webb, CPA**  
**Hometown: Edinburg, TX**  
**Certificate No.: 101513**  
**License No.: R01116**  
**Rule Violations: 501.60, 501.74**  
**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$5,000 and administrative costs of \$1,543.64. Further, Respondents were placed on limited scope requiring pre-issuance review of any audits, compilations, and reviews until the limitation of scope is lifted by the Board.

Respondents failed to meet auditing standards in their audited financial statements for a water corporation.

## UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY



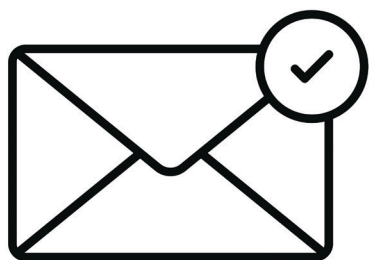
### Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

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 78,000 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](mailto:licensing@tsbpa.texas.gov)

## Please Add Us to Your Safe Senders List



To ensure you receive important Board communications, such as your license renewal notice, 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.texas.gov) from your exchange service and antispam applications and software.

Thank you for your assistance!

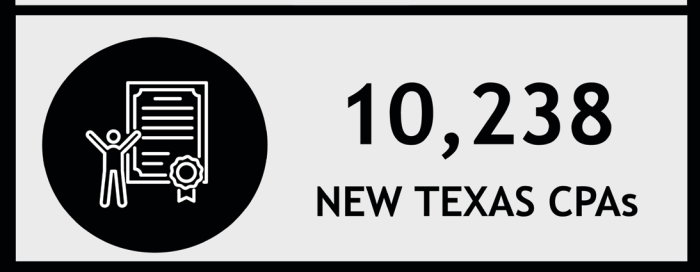
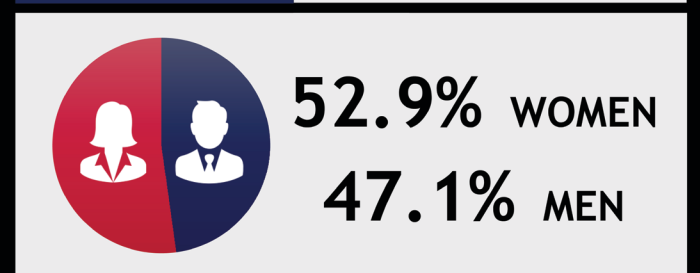
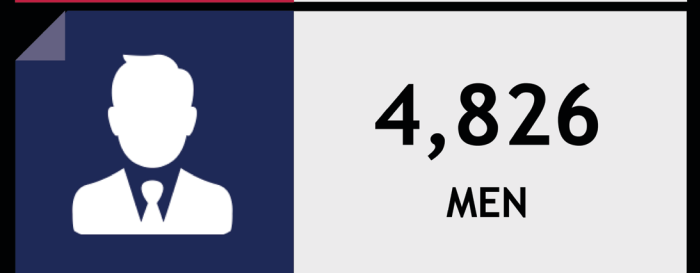
# CPE Actions

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 |
|------------------------------|----------------------|------------|
| Myrna Raye Abel              | Canyon Lake, TX      | 3/12/2026  |
| Beza Alemayehu               | Rowlett, TX          | 3/12/2026  |
| Nurudeen Quadri Aweda        | Katy, TX             | 3/12/2026  |
| Erika Molina Ayala           | Uvalde, TX           | 3/12/2026  |
| Danish Solimon Bana          | Tomball, TX          | 3/12/2026  |
| Elaine Mary Bernhard         | Fredericksburg, TX   | 3/12/2026  |
| Bryan Robert Bradford        | Fort Worth, TX       | 3/12/2026  |
| Samuel James Buchanan        | Houston, TX          | 3/12/2026  |
| David Neal Calvillo          | Houston, TX          | 3/12/2026  |
| Shw-Fen Ku Chen              | Sugar Land, TX       | 3/12/2026  |
| Stephanie Celeste Chenoweth  | Rosenberg, TX        | 3/12/2026  |
| Danny Wayne Clausen          | Corpus Christi, TX   | 3/12/2026  |
| Patrick Joseph Cooper        | Pearland, TX         | 3/12/2026  |
| Carrie Elizabeth Crowder     | Frisco, TX           | 3/12/2026  |
| Krystal Alma D. Eyler        | Cypress, TX          | 3/12/2026  |
| Elizabeth Rose Genard        | Roanoke, TX          | 3/12/2026  |
| Jerry Praise George          | Murphy, TX           | 3/12/2026  |
| Beth Caravella Greeson       | Dallas, TX           | 3/12/2026  |
| Ann Patricia Hajek           | Fort Worth, TX       | 3/12/2026  |
| Deborah Leigh Hanna          | Houston, TX          | 3/12/2026  |
| Danielle Nicole Hendon       | League City, TX      | 3/12/2026  |
| Guadalupe De Jesus Hinojosa  | Texas City, TX       | 3/12/2026  |
| Deborah Kay Hunter           | McKinney, TX         | 3/12/2026  |
| Andrea Christine Joyner      | Austin, TX           | 3/12/2026  |
| Ellen Katherine Kolpin       | Houston, TX          | 3/12/2026  |
| Ni Li                        | Coppell, TX          | 3/12/2026  |
| Steven Lawrence Lombardo     | The Woodlands, TX    | 3/12/2026  |
| Roy Lee McGee Jr.            | Pearland, TX         | 3/12/2026  |
| Carlos Jose Medina           | Fort Worth, TX       | 3/12/2026  |
| Kimberly Dudik Medina        | Flower Mound, TX     | 3/12/2026  |
| Meredith Goodrich Miles      | Tomball, TX          | 3/12/2026  |
| Danny Munoz                  | El Paso, TX          | 3/12/2026  |
| Nancy Ngoc Nguyen            | Cypress, TX          | 3/12/2026  |
| Analeta Kay Olden            | Dallas, TX           | 3/12/2026  |
| Charles Ryan Pace            | Dallas, TX           | 3/12/2026  |
| Timothy Harrison Payne       | Lorena, TX           | 3/12/2026  |
| Ryan Michael Price           | Kingwood, TX         | 3/12/2026  |
| Justin Andrew Propp          | Richmond, TX         | 3/12/2026  |
| Samantha Elise Ramirez       | Rosharon, TX         | 3/12/2026  |
| Kemeshia Katrella Richardson | Dallas, TX           | 3/12/2026  |
| John Bradley Roberts         | Dripping Springs, TX | 3/12/2026  |
| Roberto Andres Rodriguez     | Houston, TX          | 3/12/2026  |

| Respondent                  | Location          | Board Date |
|-----------------------------|-------------------|------------|
| Michele Sanchez-Soriano     | Haslet, TX        | 3/12/2026  |
| Malori Lynn Sapio           | Galveston, TX     | 3/12/2026  |
| Monica Kishor Shah          | Sugar Land, TX    | 3/12/2026  |
| Sharmin Sharif              | Lewisville, TX    | 3/12/2026  |
| Sarah Suzanne Shive         | San Antonio, TX   | 3/12/2026  |
| Sidney Wendell Sorensen Jr. | Pantego, TX       | 3/12/2026  |
| Carrie Lynn Sturdivant      | Plano, TX         | 3/12/2026  |
| Blessed Tsada               | Fort Worth, TX    | 3/12/2026  |
| Anna Ramiro Uy              | Houston, TX       | 3/12/2026  |
| Gary Lance Van Winkle       | Dallas, TX        | 3/12/2026  |
| Paula Andrea Victoria       | Tomball, TX       | 3/12/2026  |
| Kristin Michelle Waeiss     | Austin, TX        | 3/12/2026  |
| Christopher S. Watkins      | Frisco, TX        | 3/12/2026  |
| Hector Adrian Willars       | Galveston, TX     | 3/12/2026  |
| David Sanders Yount         | San Francisco, CA | 3/12/2026  |

## Gender Breakdown of NEW CPAs Past 6 Years



# 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 |
|---------------------------------|----------------------|------------|
| Cornelia Elizabeth Steely Allen | Mt. Pleasant, TX     | 3/12/2026  |
| Michael Ray Andersen            | Diamond Springs, CA  | 3/12/2026  |
| Jonathan T. Arceneaux           | Atlanta, GA          | 3/12/2026  |
| David Ray Barnes                | Dallas, TX           | 3/12/2026  |
| Patricia Ann Bauhs              | Alleyton, TX         | 3/12/2026  |
| Laura Ashley Blakeney           | Austin, TX           | 3/12/2026  |
| Lisa Nicole Bradley             | Lausanne, CHE        | 3/12/2026  |
| Robert Edmond Brown             | San Antonio, TX      | 3/12/2026  |
| Frank Alfred Calzone            | The Woodlands, TX    | 3/12/2026  |
| Judith K. Carter                | Cypress, TX          | 3/12/2026  |
| Wen-Chih Chen                   | New Taipei City, TWN | 3/12/2026  |
| Leah Murray Civitillo           | Missouri City, TX    | 3/12/2026  |
| Elizabeth Doggett Courtney      | Lafayette, LA        | 3/12/2026  |
| James Melvin Davis              | Lewisville, TX       | 3/12/2026  |
| Joe Robert Davis                | Houston, TX          | 3/12/2026  |
| Donna Jean Dempsey              | Fort Worth, TX       | 3/12/2026  |
| Enrique Jose Diaz Jr.           | Fort Worth, TX       | 3/12/2026  |
| Lauren Fairchild Dickson        | Austin, TX           | 3/12/2026  |
| John S. Dobson                  | Oklahoma City, OK    | 3/12/2026  |
| Matthew Leslie Douglas          | Dallas, TX           | 3/12/2026  |
| Gerard K. Dupont                | Frisco, TX           | 3/12/2026  |
| Brian Patrick Engelbert         | Omaha, NE            | 3/12/2026  |
| Kevin Richard Ensminger         | Prosper, TX          | 3/12/2026  |
| Judy Kay Evans                  | Telluride, CO        | 3/12/2026  |
| George Wilson Fairchild         | Willis, TX           | 3/12/2026  |
| Richard Paul Fogle              | Justin, TX           | 3/12/2026  |
| Aaron Daniel Francis            | Dallas, TX           | 3/12/2026  |
| Marvin Ennis Franklin           | McAllen, TX          | 3/12/2026  |
| Henry Preston Franks            | Conroe, TX           | 3/12/2026  |
| Nicholas Corley Gammill         | Port Neches, TX      | 3/12/2026  |
| Alan Edward Green               | Lakeland, FL         | 3/12/2026  |
| Harvey Morrill Grove            | Montgomery, TX       | 3/12/2026  |
| Hong Guidry                     | Plano, TX            | 3/12/2026  |
| Nelson Maurice Haight           | Houston, TX          | 3/12/2026  |
| Jesse Dennis Hale               | Lebanon, TN          | 3/12/2026  |
| Grace Christine Harms           | Dallas, TX           | 3/12/2026  |
| Mark James Heath                | Tamuning, GUM        | 3/12/2026  |
| Dane Porte Hebert               | New Braunfels, TX    | 3/12/2026  |
| Arlan Robert Hechtner           | Oklahoma City, OK    | 3/12/2026  |
| Donna Dene Grove Holland        | Houston, TX          | 3/12/2026  |

| Respondent                  | Location                 | Board Date |
|-----------------------------|--------------------------|------------|
| Lisa Carol Holland          | Katy, TX                 | 3/12/2026  |
| Jimmy Lee Holmes            | Mesquite, TX             | 3/12/2026  |
| Chad Rex Hugie              | Watkinsville, GA         | 3/12/2026  |
| Brian John Ingleright       | Charleston, SC           | 3/12/2026  |
| Susanne Marie Jackson       | Katy, TX                 | 3/12/2026  |
| Martha Ellen Caero Jacobi   | Fort Worth, TX           | 3/12/2026  |
| Edgar Verner Jensen Jr.     | Austin, TX               | 3/12/2026  |
| Yan Jin                     | Irvine, CA               | 3/12/2026  |
| Kimberly A. Jolly           | Austin, TX               | 3/12/2026  |
| Craig Rawlings Keeble       | Galveston, TX            | 3/12/2026  |
| Marty Paul Keese            | Walnut Creek, CA         | 3/12/2026  |
| Larry Don Knight            | Houston, TX              | 3/12/2026  |
| Brooks Andrew Koenig        | Minneapolis, SD          | 3/12/2026  |
| Anne Beauregard Lane        | Dallas, TX               | 3/12/2026  |
| Paul J. Lee                 | Houston, TX              | 3/12/2026  |
| Ronald Allan Lindsey        | Houston, TX              | 3/12/2026  |
| Christopher Thomas Linscott | Nolensville, TN          | 3/12/2026  |
| David Charles Mahn          | Kyle, TX                 | 3/12/2026  |
| Ruth Ann Mahoney            | Austin, TX               | 3/12/2026  |
| Joseph Claude Martin IV     | San Antonio, TX          | 3/12/2026  |
| Patricia Ruth Martinez      | Katy, TX                 | 3/12/2026  |
| Linda Elizabeth Smith Masi  | Lavello, ITA             | 3/12/2026  |
| Jolly Jacob Mathew          | Missouri City, TX        | 3/12/2026  |
| Katherine Emily McCall      | Oak Ridge, TN            | 3/12/2026  |
| Timothy Joseph McGrady      | Denver, CO               | 3/12/2026  |
| Caren Elizabeth McKinnie    | Bellaire, TX             | 3/12/2026  |
| Edward Jordan Mills         | Dumas, TX                | 3/12/2026  |
| Betty Roberts Mitchell      | Austin, TX               | 3/12/2026  |
| Gina Leigh Moore            | North Richland Hills, TX | 3/12/2026  |
| James Patrick Moore         | Bertram, TX              | 3/12/2026  |
| Lauren Michelle Morris      | Charlottesville, VA      | 3/12/2026  |
| Hollis Ann Newsom           | Franklin, TN             | 3/12/2026  |
| Syver Norderhaug            | Dallas, TX               | 3/12/2026  |
| Carson Tyler Paull          | Chicago, IL              | 3/12/2026  |
| Dzung Anh Pham              | North Potomac, MD        | 3/12/2026  |
| Jefferson William Pitcock   | Dallas, TX               | 3/12/2026  |
| Eric Harold Podevels        | La Crosse, WI            | 3/12/2026  |
| John Philip Post            | Taplow, UK               | 3/12/2026  |
| Edward Dalton Pugh          | Lake Dallas, TX          | 3/12/2026  |
| Staci Lea Ray               | Combine, TX              | 3/12/2026  |
| William Michael Richards    | Austin, TX               | 3/12/2026  |
| Michael Joe Richmond        | Austin, TX               | 3/12/2026  |
| Jose Fernando Rodriguez     | Playa Del Carmen, MEX    | 3/12/2026  |
| Nikki Marie Sandoval        | Petersburg, FL           | 3/12/2026  |
| Krista Lee Santino          | Pacific Palisades, CA    | 3/12/2026  |
| Elizabeth Naar Schroeder    | Benton, LA               | 3/12/2026  |
| Fred E. Sellers             | Georgetown, TX           | 3/12/2026  |
| James Ruffin Shaffer        | Warwick, RI              | 3/12/2026  |
| Kristine Oswald Shea        | Bonita Springs, FL       | 3/12/2026  |
| Jenq-Sherng Shieh           | Taipei, TWN              | 3/12/2026  |
| James Tobey Shiverick       | Denver, CO               | 3/12/2026  |
| Micheline Siebenthall       | San Antonio, TX          | 3/12/2026  |
| Lawrence Robert Silver      | Houston, TX              | 3/12/2026  |

| Respondent               | Location          | Board Date |
|--------------------------|-------------------|------------|
| Donna Lynne Sims         | Garland, TX       | 3/12/2026  |
| Zachary Scott Sims       | Seattle, WA       | 3/12/2026  |
| James Rex Smith          | Dallas, TX        | 3/12/2026  |
| Yanzi Song               | Sugar Land, TX    | 3/12/2026  |
| Virgil Eugene Sumrall    | Buda, TX          | 3/12/2026  |
| Christopher Dale Tanner  | Tyler, TX         | 3/12/2026  |
| Timothy Clifton Taylor   | Oakland, CA       | 3/12/2026  |
| John Adrian Templeton    | Austin, TX        | 3/12/2026  |
| Peggy Anne Dice Thompson | Raleigh, NC       | 3/12/2026  |
| Catherine Mai Tran       | Canton, MA        | 3/12/2026  |
| Michael Andrew Treiber   | Tucson, AZ        | 3/12/2026  |
| Vickie S. Tyer           | Grandview, TX     | 3/12/2026  |
| Sandra Woods Vanover     | Nacogdoches, TX   | 3/12/2026  |
| Samuel David Vaughn      | Austin, TX        | 3/12/2026  |
| Christopher Robin Vinson | El Paso, TX       | 3/12/2026  |
| Dana Diane Walbert       | Hurst, TX         | 3/12/2026  |
| Andrew Lewis Waltman     | Plano, TX         | 3/12/2026  |
| Daisy Wang               | San Francisco, CA | 3/12/2026  |
| Heidi Alexandra Wenaas   | Plano, TX         | 3/12/2026  |
| David Wayne Wesson       | Chandler, TX      | 3/12/2026  |
| Graham Edward Wheeler    | Houston, TX       | 3/12/2026  |
| Sherry Gail Woodruff     | Hobbs, NM         | 3/12/2026  |
| Xiaocong Wu              | Houston, TX       | 3/12/2026  |
| Deanna Thompson Young    | Houston, TX       | 3/12/2026  |
| Xuan Yu                  | Sunnyvale, CA     | 3/12/2026  |

# 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 |
|--------------------------|-------------|------------|
| Rebecca Blair            | Plano, TX   | 3/12/2026  |
| Stephanie Denise Capshaw | Prosper, TX | 3/12/2026  |
| Isaac Elizondo           | Chicago, IL | 3/12/2026  |
| Donna Lynn Gossett       | Allen, TX   | 3/12/2026  |
| Ladonna Mae Howell       | Bowie, TX   | 3/12/2026  |
| Jonathan Henry Lim       | Houston, TX | 3/12/2026  |

**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.**

## TEXAS STATE BOARD *of* PUBLIC ACCOUNTANCY

### Total Licensees

|                            |               |               |
|----------------------------|---------------|---------------|
| <b>Overall CPA Total</b>   |               | <b>78,715</b> |
| <b>Client Practice</b>     |               |               |
| Employee                   | 12,529        |               |
| Partner, Officer, Director | 7,303         |               |
| Sole Proprietor            | 2,324         |               |
| <b>Subtotal</b>            | <b>22,156</b> |               |
| <b>Non-Client Practice</b> |               |               |
| Industry                   | 26,308        |               |
| Other                      | 3,683         |               |
| Government                 | 2,312         |               |
| Education                  | 962           |               |
| <b>Subtotal</b>            | <b>33,265</b> |               |
| <b>Other</b>               |               |               |
| Retired/Disabled           | 14,685        |               |
| Reported Non-Practice      | 8,547         |               |
| <b>Subtotal</b>            | <b>23,232</b> |               |

### Where Texas CPAs Work

|                              |  |               |
|------------------------------|--|---------------|
| <b>Practicing CPAs Total</b> |  | <b>55,421</b> |
|------------------------------|--|---------------|

**Source:** Self-reported statistical data, as of April 1, 2026, for individuals with an issued license from the Texas State Board of Public Accountancy. Please note, some counts may not always add up to the sum total due to deficiencies in self-reported licensee data.



Texas State Board of Public Accountancy  
505 E. Huntland Drive, Suite 380  
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# 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](https://tx.cpa/resources/acan)