TEXAS STATE BOARD REPORT

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NEWS & UPDATES

AI and the Texas CPA: Professional Obligations in a Changing Environment

Artificial intelligence (AI) has rapidly moved from a futuristic concept to an everyday business tool. Generative AI platforms can draft correspondence, summarize documents, perform research, analyze data, and assist with a variety of professional tasks. For Texas CPAs, these technologies offer opportunities to improve efficiency and productivity, but they also raise important questions regarding professional responsibility, confidentiality, competence, and compliance with professional standards.

While the Texas *Public Accountancy Act* and the Texas State Board of Public Accountancy *Rules of Professional Conduct* do not specifically address generative AI, existing professional obligations apply regardless of the technology used.

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CPE Sponsors Successfully Completing Review

As of July 8, 2026.

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

Sponsor #	Sponsor Name	Date of Next Review	Status
010340	AFairchild LLC	6/01/2028 to 5/31/2029	A
010334	Ahuja & Consultants, Inc.	6/01/2028 to 5/31/2029	A
003385	Amarillo Area Estate Planning Council	4/01/2028 to 3/31/2029	A
001525	American Airlines, Inc.	5/01/2028 to 4/30/2029	A
010739	BGM Consulting LLC	6/01/2028 to 5/31/2029	A
010699	Brian E. Smith	9/01/2028 to 8/31/2029	A
010000	Buckeye Partners, LP	5/01/2028 to 4/30/2029	A
007579	Capital Of Texas Enrolled Agents, Inc.	3/01/2028 to 2/28/2029	A
010198	Cheniere Energy, Inc.	7/01/2028 to 6/30/2029	A
010069	Chevron Phillips Chemical Company LLC	4/01/2028 to 3/31/2029	A
008301	Chevron Services Co, A Division of Chevron USA, Inc.	4/01/2028 to 3/31/2029	A
003411	Chief Financial Officers Assoc of Tx Council MHMR Centers	4/01/2028 to 3/31/2029	A
008568	Cloud Training Services	9/01/2028 to 8/31/2029	A
005306	Communities Foundation of Texas	9/01/2028 to 8/31/2029	A
008722	Construction Financial Management Association	6/01/2028 to 5/31/2029	A
010737	Council on Educational Standards & Accountability (CESA)	6/01/2028 to 5/31/2029	A
010470	Desroches Partners, LLP	4/01/2028 to 3/31/2029	A
004789	East Texas Estate Planning Council	9/01/2028 to 8/31/2029	A
009308	Engie North America, Inc.	5/01/2028 to 4/30/2029	A
010473	First Financial Bank	5/01/2028 to 4/30/2029	A
004662	Govt Treasurer's Organization of Texas	1/01/2028 to 6/30/2029	A
010287	High Plains Chapter of The IIA	9/01/2028 to 8/31/2029	A
000837	Houston Society of Chinese American CPAs	6/01/2028 to 5/31/2029	A
009496	Institute For Excellence in Corporate Governance	6/01/2028 to 5/31/2029	A
010261	Institute of Internal Auditors - Brazos Valley Chapter	4/01/2028 to 3/31/2029	A
001028	International Assc. of Drilling Contractors	9/01/2028 to 8/31/2029	A
004151	JRBT, PC	8/01/2028 to 7/31/2029	A
010738	L&H CPAs and Advisors LLC	6/01/2028 to 5/31/2029	A
010581	Lubbock CPE Group, LLC	3/01/2028 to 2/28/2029	A
009476	Malonebailey, LLP	4/01/2028 to 3/31/2029	A
005166	Maxwell Locke & Ritter	5/01/2028 to 4/30/2029	A
010743	Merit Advisors, LLC	7/01/2028 to 6/30/2029	A
000768	Midland College	5/01/2028 to 4/30/2029	A
008928	Nabors Corporate Services, Inc.	5/01/2028 to 4/30/2029	A
010719	NAPE Expo, LP	2/01/2028 to 1/31/2029	A
010277	Online Continuing Education	7/01/2028 to 6/30/2029	A
005719	Pak Energy, LLC	8/01/2028 to 7/31/2029	A
010003	Phillips 66	6/01/2028 to 5/31/2029	A
010423	Society of Louisiana CPAs	8/01/2028 to 7/31/2029	A
009389	Tax Alliance Conference Inc.	4/01/2028 to 3/31/2029	A
008311	Tax Executives Institute - Central Texas Chapter	5/01/2028 to 4/30/2029	A
007006	Texas Association of Community Health Centers	8/01/2028 to 7/31/2029	A
003523	The CJ CPA Group, PLLC	6/01/2028 to 5/31/2029	A
008353	The Friedkin Companies, Inc.	9/01/2028 to 8/31/2029	A
005178	Tokio Marine HCC	6/01/2028 to 5/31/2029	A
010257	Venturity Financial Partners	4/01/2028 to 3/31/2029	A
010622	Western Midstream Partners, LP	6/01/2028 to 5/31/2029	A
007909	Westlake Corporation	7/01/2028 to 6/30/2029	A
009528	YWRD, P.C.	9/01/2028 to 8/31/2029	A

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The use of AI does not diminish a CPA's responsibility to exercise professional judgment, protect client information, and provide services in accordance with applicable standards.

AI Is a Tool, Not a Substitute for Professional Judgment

Generative AI can assist in the performance of professional services, but it cannot replace the judgment and expertise of a licensed CPA. AI systems generate content based on patterns in data rather than professional reasoning. As a result, they may produce inaccurate statements, outdated information, fabricated citations, or conclusions that appear reasonable but are unsupported.

A Texas CPA remains responsible for all work product provided to clients, regulators, lenders, investors, or other third parties. Whether AI is used to draft a tax memorandum, summarize accounting guidance, prepare engagement documentation, or generate client communications, the CPA must review and evaluate the output before relying upon it. Professional responsibility cannot be delegated to software.

Competence and Due Professional Care

The obligation to maintain professional competence and exercise due professional care is fundamental to the practice of public accountancy. These duties become particularly important when using emerging technologies. See Board ***Rule 501.74***.

CPAs who use AI should understand both its capabilities and limitations. This includes recognizing that AI-generated responses may contain errors, incomplete analyses, or unsupported conclusions. Before incorporating AI-generated information into professional work, practitioners should verify facts, validate authoritative references, and determine whether the output is appropriate for the specific engagement. The efficiency gained through AI should never come at the expense of professional diligence.

Protecting Confidential Information

Perhaps the most significant risk associated with generative AI is the handling of confidential client information. The Board has addressed the importance of this in Board ***Rule 501.75***.

Many publicly available AI systems process information through third-party providers and may retain user inputs for various purposes. Before entering client information into any AI platform, a CPA should understand how the provider stores, uses, and protects submitted data.

Texas CPAs have a statutory obligation to safeguard confidential client information. Those obligations do not disappear when information is entered into an AI system. Firms should carefully evaluate whether an AI platform provides appropriate security controls and contractual protections before allowing personnel to use it with client-related information. As a best practice, firms should establish clear policies governing the use of AI and confidential data.

AI and Attest Services

The use of AI in attest engagements presents additional considerations. Audits, reviews, compilations, and other attest services require the exercise of professional judgment and compliance with applicable professional standards. AI may assist practitioners in identifying trends, organizing information, or preparing preliminary documentation. However, AI-generated analyses do not constitute audit evidence, nor do they replace the procedures required by professional standards.

Auditors remain responsible for obtaining sufficient appropriate evidence, evaluating risks, exercising professional skepticism, and reaching independent conclusions. The use of AI does not reduce these responsibilities.

Documentation Matters

As firms increasingly incorporate AI into their workflows, documentation becomes more important. When AI plays a significant role in the preparation of professional work, practitioners should consider documenting how the technology was used, what procedures were performed to validate the results, and how final conclusions were reached. Such documentation may prove valuable during peer review, quality management inspections, litigation, or regulatory inquiries.

The objective is not to document every interaction with an AI tool, but rather to demonstrate that professional judgment was exercised and that appropriate review procedures were performed.

Developing Firm Governance

Many firms are adopting formal AI governance policies to address emerging risks. Effective policies often include:

- Approved AI applications and vendors.
- Restrictions on the use of confidential information.
- Required review and approval procedures.
- Documentation expectations.
- Employee training requirements.
- Cybersecurity and data protection standards.
- Procedures for monitoring evolving regulatory guidance.

A thoughtful governance framework can help firms capture the benefits of AI while maintaining compliance with professional obligations.

Looking Ahead

Generative AI is likely to become a permanent component of the accounting profession. The technology offers significant potential to improve efficiency, enhance research capabilities, and reduce administrative burdens. At the same time, it introduces new risks that must be carefully managed.

For Texas CPAs, the guiding principle remains unchanged: technology may assist in performing professional services, but it does not replace professional responsibility. Competence, due care, confidentiality, objectivity, and professional judgment remain at the core of the profession regardless of the tools employed. As AI continues to evolve, practitioners who embrace innovation while maintaining rigorous professional standards will be best positioned to serve clients, protect the public interest, and uphold the reputation of the CPA profession.

TSBPA
TEXAS STATE BOARD *of* PUBLIC ACCOUNTANCY

Licensee Statistics

As of July 2026

The Texas State Board has issued
133,560
certificates since 1915

84,483
CPAs are licensed by the Texas State Board

8,130
firms are licensed by the Texas State Board

14,669
Texas CPAs are **retired**

10,619
out-of-state CPAs are licensed by the Texas State Board

The **longest-standing Texas CPA license** has been held for
74
years

The **oldest** Texas CPA is
102
years old

The **oldest practicing** Texas CPA is
98
years old

The **youngest** Texas CPA is
22
years old

The **average age** of a Texas CPA is
52
years old

38,389
Texas CPAs are **women**

40,316
Texas CPAs are **men**

Source: Self-reported statistical data, as of July 1, 2026, 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.

Streamlining CPA Credential Advertising

The Texas State Board of Public Accountancy (TSBPA) approved amendments to Board ***Rule 501.81 – Firm Licensing*** at the July 9, 2026 Board meeting. The rule revisions, **effective July 28, 2026**, streamline disclaimer compliance for CPAs operating within unlicensed entities. As a result of the newly-enacted rule revisions, licensees using their CPA designation in an unlicensed entity are no longer required to match the disclaimer's font size to the largest font used in collateral materials (advertisements, letterhead, websites, written promotional statements, etc.). If the CPA designation is used in an unlicensed entity to provide professional accounting services to the public, the unlicensed entity must provide the following disclaimer:

"This firm is not a CPA firm and its services are not regulated by the Texas State Board of Public Accountancy."

Benefits

The revisions aim to reduce administrative burdens for practitioners utilizing their credentials outside of traditionally licensed CPA firms.

Navigating the New Disclosure Mandates

- Unlicensed entities are no longer required to match the disclaimer's font size to the largest font used in an advertisement, letterhead, website, written promotional statements, or any other collateral material.

- **Unlicensed Firm Requirement:** If a licensed CPA is providing professional accounting services, as defined in Board ***Rule 501.52(22)*** (see table below), exclusive of the attest service, through an unlicensed entity, the entity itself must explicitly display disclosure language.

- **The Required Language:** Unlicensed entities must clearly state: **"This firm is not a CPA firm and its services are not regulated by the Texas State Board of Public Accountancy."**

- Not using the disclaimer may be considered "unauthorized practice of public accountancy," if the unlicensed entity performs professional accounting services (noted in the table below) as defined in Board ***Rule 501.52(22)***. Noncompliance may lead to investigation and possible disciplinary action by the Board.

Professional Accounting Services or Professional Accounting Work, including but not limited to:
• **Management, Financial Advisory, or Consulting Services**
• **Tax Returns**
• **Advice in Tax Matters**
• **Forensic Accounting Services**
• **Internal Auditing Services**
• **Litigation Support Services**
• **Recommending the Sale of a Product if the recommendation requires or implies accounting or auditing skills**

Unlicensed Entities May NOT Perform the Following Professional Accounting Services:
• **Accounting, Auditing, Compilations, and Other Assurance Services**
• **Preparation Engagements Pursuant to SSARS**
• **Reports on Financial Statements**

The HOA Audit Expectations Gap: A Growing Risk for CPA Firms

Homeowners associations (HOAs) represent a significant niche practice area for many CPA firms. While HOA audits may appear less complex than audits of commercial enterprises, they present unique professional liability risks that auditors should carefully consider. Among the most significant are the expectations gap between homeowners and auditors and the potential for litigation when financial problems later emerge.

An HOA audit is designed to provide reasonable assurance that the association's financial statements are free of material misstatement. Unfortunately, many homeowners view the audit as something much broader. Homeowners often assume that a clean audit opinion means the neighborhood board is managing the association properly, reserve funds are adequate, fraud has not occurred, and future special assessments are unlikely. In reality, an audit provides none of these assurances.

This expectations gap can become particularly problematic later, if an association experiences financial distress. Deferred maintenance, underfunded reserves, construction defects, or significant special assessments often trigger questions from homeowners about why the auditor did not identify the problem sooner. Even when the audit was performed in accordance with professional standards, disappointed homeowners may perceive the auditor as a responsible party.

Litigation risk is especially pronounced in situations involving reserve funds. Reserve studies may indicate substantial future funding needs, yet many associations choose to defer assessments or maintain reserve balances below recommended levels. While these decisions are generally management and governance matters, homeowners facing large special assessments frequently scrutinize prior audited financial statements and may challenge the adequacy of disclosures.

Similarly, HOA audits often involve legal contingencies, including construction defect claims, disputes with contractors, fair housing complaints, and homeowner litigation. Auditors must exercise diligence in reviewing board minutes, obtaining legal inquiry responses, and evaluating the adequacy of related disclosures. Failure to identify or appropriately address material contingencies can become a focal point in subsequent litigation.

CPA firms can reduce exposure by clearly communicating the purpose and limitations of the audit engagement, carefully documenting risk assessments, and ensuring that financial statement disclosures adequately describe reserve funding practices and significant contingencies. Engagement letters, governance communications, and management representation letters should also be tailored to the unique risks associated with HOA engagements.

As HOA governance and financial management continue to face increasing scrutiny, auditors should recognize that the greatest risk may not arise from technical accounting issues, but from the homeowner's misunderstanding of what an audit does and does not provide. Managing that expectations gap remains one of the most important steps a CPA firm can take to protect both the public and itself.

Possible Pitfalls of Performing Attest Work For Homeowners Associations

- Individual homeowners are not your client. You cannot communicate with them about the engagement with the HOA unless your client, the HOA, agrees to let you do it.

- Financial statements are the responsibility of the HOA management. Some HOAs have insufficient resources to prepare financial statements that can be audited. In this case, the CPA firm must determine whether it is worthwhile performing the attest service or whether they should withdraw from the engagement.

- The CPA firm should be aware of possible independence issues if the HOA asks them to help prepare the financial statements.

- Expectations of homeowners in HOAs often lead to complaints that do not correlate to the responsibility of the CPA firm. There could be underlying issues between the homeowner and the HOA that do not involve the CPA firm.

- You must determine whether the HOA is required to have an audit, review, or compilation and must weigh the risks of taking on the engagement when the audit, review, or compilation is not necessary.

- The CPA firm must be enrolled in a peer review program to perform attest services.

Swearing-In Ceremony

On June 13, 2026, 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 669 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. Joshua Farish gave the top-scoring candidate speech. From L-R: Mark Huynh, Jerome McWilliams III, Able Grey, Joshua Farish, Matthew Esquell, Neha Deshmukh, Peyton Adams, and Yahya Tayyan.
The TSBPA congratulates all of the outstanding candidates for their achievements.

TSBPA Board members and agency leadership welcomed new CPAs to the profession at the swearing-in ceremony on June 13. Thank you for honoring and paying tribute to the newest Texas CPAs.

From L-R: Deputy Executive Director Suzy Whittenton, Board Member Kimberly Crawford, Presiding Officer Jeannette Smith, Executive Director William "Bill" Treacy, Board Member Kenneth Omoruyi, and Board Member Sherri Merket.

A very special thanks to the TXCPA Austin Chapter members who volunteered their time on a Saturday to help us celebrate and welcome the new CPAs into the profession!

From L-R: Nagi Patibandla, Bryan Morgan, Jan Keeling , Jeremy Myers, Nancy Foss, J.D. Regalado, Larry Stephens, Derrick Bonyuet-Lee, and Randy Staats.

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

Fifty-Year Licensees in Attendance:

Billy Atkinson
Owen Barnett
Ed Blair
Richard Bowen
Paul Cashiola
John Checki Jr.
Jack Clark
William Cleavelin
Betty Cramer
Helen Cruz-Diaz
Romulo Diaz
Dennis Elam
Bobby Gleason
Victor Glenn
William Goetz
Gary Goolsby
Norman Haisler
Mary Ann Hajek
Stephen Horton
Robert Howerton
Terry Hutchens
Richard Jones
Ronnie Jung
Bruce Littlejohn
Barry Massey
Keith Neffendorf
Paul Rice
James Riddle
James Swaim
Carlos Taboada
Charles Weiner
Donna Wesling
William Zimmerman

Customer Service Survey Results

The Texas State Board of Public Accountancy recently conducted a customer service survey to gather feedback on how we are performing, including areas where we are doing well, and where improvements may be needed. The survey was shared via email, on the Board's website, and social media pages. We received survey responses from 1,724 unique respondents.

The survey asked respondents about the agency's facilities, staff, website, printed information, and the overall performance of the Board. Overall, the survey results show that the agency received "very satisfied" and "satisfied" responses in most of the survey categories. You can read the full Report on Customer Service on p.59 in the agency's ***Strategic Plan for Fiscal Years 2027–2031***.

Survey respondents were provided an opportunity to submit comments regarding their experience with Board services. The most common concern related to continuing professional education (CPE) reporting processes, which the agency expects to address through its ongoing legacy system modernization project. Some respondents also indicated that the Board's website appeared outdated; however, these comments were received from individuals who had not visited the recently redesigned website. The Board will continue to review survey responses, respond to concerns as appropriate, and identify opportunities for improvement.

Many survey respondents took the time to write positive feedback about the agency and its staff. The following are some of the compliments we received:

★ "Best state agency I've ever interacted with."

★ "Outstanding Agency. Bill Treacy is an amazing leader! This Agency is run more like a business than a typical inefficient government agency."

★ "Our State Board is the Best!"

★ "Every person I've spoken with has been unfailingly polite and helpful."

★ "STAFF IS EXCELLENT."

★ "I am certified in three states and Texas is the most efficient of the three. Very happy with the agency."

★ "Always find my renewal process clear and easy to complete. If I have any questions, I have always been able to speak to someone on the phone who can assist me."

★ "Very helpful, polite personnel. Can't say enough good things about staff."

★ "Appreciate all the Board does to protect and promote the profession in the state of Texas."

★ "Very professional staff! Website design very good, easy to navigate!"

★ "Love all the new updates to the website. It makes things so much easier to find."

★ "Newsletter is very well done. Interesting, informative, easy to read, conveys relevant information."

Thank you to everyone who provided feedback!

Enforcement Actions

Ratified at the May 14, 2026 Board Meeting

AGREED CONSENT ORDER

BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation Nos.: 25-11-03L & 25-11-04L**
  Respondents: Stephen David Stull Stull, CPA LLC
  Hometown: Fort Worth, TX
  Certificate No.: 101356
  Firm License No.: C08504
  Rule Violation: 501.90(12)
  Act Violation: 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and assessed a $500 administrative penalty and $862.11 in administrative costs to be paid within 30 days of the date of the Board Order.

Respondents failed to respond to a client's inquiries regarding the status of tax returns and IRS notices received.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation No.: 25-06-01L**
   Respondent: Micah Spencer Whiting
   Hometown: Lewisville, TX
   Certificate No.: 128136
   Rule Violations: 501.60, 501.74, 501.81
   Act Violations: 901.401, 901.460, 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded; placed on limited scope prohibiting performing audits, compilations, and reviews until the Board lifts the limitation of scope; and assessed administrative costs of $1,354.08 to be paid in 4 monthly installments of $338.52 beginning within 30 days of the date of the Board Order.

Respondent issued audit reports that failed to meet generally accepted auditing standards (GAAS) as well as U.S. Department of Labor regulations through an unlicensed entity.

2. **Investigation Nos.: 26-04-03L & 26-04-04L**
   Respondents: Christopher W. Bordelon & Chris Bordelon CPA LLC
   Hometowns: Little Elm & San Antonio, TX
   Certificate No.: 095201
   Firm License No.: C11782
   Rule Violations: 501.60, 501.74, 527.4
   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 $1,357.77 to be paid within 30 days of the date of the Board Order; and required to enroll Respondent Firm, and any licensed Texas CPA firm of which Respondent Bordelon becomes an owner in a peer review program, if Respondents perform any attest services for entities not registered with the Public Company Accounting Oversight Board (PCAOB).

Ratified at the July 9, 2026 Board Meeting

AGREED CONSENT ORDER

BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 26-01-05L**
  Respondent: Jason Lynn Taylor
  Hometown: Blackfoot, ID
  Certificate No.: 118346
  Rule Violations: 501.62(D), 501.74(b)
  Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded; required to take eight hours of CPE in the area of risk/practice management; and assessed an administrative penalty of $1,000 and administrative costs of $862.11 to be paid within 30 days of the date of the Board Order.

Respondent knowingly e-filed a tax return without a client's authorization.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation Nos.: 26-06-01L & 26-06-02L**
   Respondents: Stacey Deann Durham & Stacey D. Durham, PC
   Hometown: Aransas Pass, TX
   Certificate No.: 092857
   Firm License No.: C07039
   Rule Violations: 501.60, 501.74, 501.90(13), 527.4
   Act Violations: 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded; assessed an administrative penalty of $12,000 and administrative costs of $1,109.94 to be paid within 30 days of the date of the Board Order.

Respondents issued audit reports when the Respondent Firm was not enrolled in a peer review program. Respondents made misleading statements to a third party and the Board.

2. **Investigation Nos.: 26-01-06L & 26-01-07L**
   Respondents: Gail Stephanie Storm & Gail Stephanie Storm CPA
   Hometown: Harlingen, TX
   Certificate No.: 069635
   Firm License No.: T03411
   Rule Violations: 501.60, 527.4
   Act Violations: 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded; assessed an administrative penalty of $10,000 and administrative costs of $1,152.68 to be paid within 30 days of the date of the Board Order.

Respondents failed all four peer reviews undertaken by the Respondent Firm.

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
Bruno Almeida Andrade	Houston, TX	5/14/2026
Karel Lingan Antonio	Katy, TX	7/9/2026
Mark Douglas Apostle	Katy, TX	7/9/2026
Chadwick Dywaine Avery	Corinth, TX	7/9/2026
Nolan Paul Balmert	Houston, TX	7/9/2026
Barbara Kay Balshaw	Porter, TX	5/14/2026
Timothy Byron Barkley Jr.	Houston, TX	5/14/2026
Trent Raymond Bordwell	Huffman, TX	5/14/2026
Dawn Evarette Grigsby Broussard	Missouri City, TX	5/14/2026
Byron Keith Buescher	Austin, TX	7/9/2026
Letao Chen	Dallas, TX	7/9/2026
Sarah Susan Chu	Austin, TX	7/9/2026
Donald Joseph Day Jr.	Dallas, TX	7/9/2026
Kimberly Ann De La Fuente	Houston, TX	7/9/2026
Eric Scott Eager	Dallas, TX	7/9/2026
Kelly Wade Earls	Frisco, TX	5/14/2026
Mark Webster Eubanks	Houston, TX	7/9/2026
Christine Fellion	Highland, NY	7/9/2026
Marco Antonio Galindo	Tomball, TX	5/14/2026
Nancy Elizabeth Gall	Katy, TX	7/9/2026
David Alan Ganske	Spring, TX	5/14/2026
Naseem Asif Gilani	McKinney, TX	7/9/2026
Brandi Nicole Grady	Fort Worth, TX	5/14/2026
Bettye S. Griffin	Grand Prairie, TX	7/9/2026
Juan Francisco Guerrero	Round Rock, TX	5/14/2026
Tracy Ann Hadrick	Cypress, TX	7/9/2026
Darryl Ray Halbert	Plano, TX	7/9/2026
Cynthia Lynn Burkhardt Hardy	Kingwood, TX	5/14/2026
Tiffany Harrison	Katy, TX	5/14/2026
Ying He	Houston, TX	7/9/2026
Shelly Hemler	Charlotte, NC	5/14/2026
Benjamin Tyler Holliday	Flower Mound, TX	7/9/2026
Kenneth Lee Hopkins	Lincoln, NE	5/14/2026
Larry D. Kalka Jr.	Plano, TX	5/14/2026
Kudakwashe Tarameteus Kaseke	Dallas, TX	7/9/2026
Kelli Lyn Kennedy	Steamboat Springs, CO	7/9/2026
Lisa Marie King	The Woodlands, TX	5/14/2026
Yelzhan Konakbayev	Houston, TX	7/9/2026
Thilini Nagasinghe Kulawardhana	Flower Mound, TX	7/9/2026
Yun-Ching Irene Lee	Austin, TX	7/9/2026
Hsiu-Ping Lin	McKinney, TX	5/14/2026
Zachary Vee Mabry	Dallas, TX	7/9/2026
Ceresa Devon Maki	Coppell, TX	7/9/2026
Tracy Carolyn McNeese	Frisco, TX	7/9/2026
Megan Mckenzie Miller	Dallas, TX	7/9/2026
Cami Shea Moore	Garland, TX	7/9/2026
Tatenda Msiska	The Colony, TX	5/14/2026
Danny Michael Palmer	San Antonio, TX	5/14/2026
Lauren Nicole Palmersheim	Hurst, TX	5/14/2026
Scott Schreiner Parker Jr.	Cedar Park, TX	7/9/2026
Lisa Paton	Lewisville, TX	7/9/2026
Leah Davis Patrick	Houston, TX	7/9/2026
Nancy Perez	Katy, TX	5/14/2026
Daren Phillips	Dallas, TX	7/9/2026
Monica Dean Rachel	Dallas, TX	5/14/2026
Jessica Bert Rancher	Houston, TX	7/9/2026
Mario Alberto Rojas	San Antonio, TX	5/14/2026
Brent Matthew Rutan	Waxahachie, TX	7/9/2026
Rebecca Walaski Sabin	Lucas, TX	5/14/2026
Karla Carolina Sanchez	El Paso, TX	7/9/2026
Albert R. Seguin	San Antonio, TX	5/14/2026
Ryan Michael Sekimoto	Murphy, TX	7/9/2026
Jennifer Anne Semien	Houston, TX	5/14/2026
Michelle Grace Sikes	Austin, TX	5/14/2026
George Stavinoha	Boerne, TX	5/14/2026
Jennifer Viktorin Stevenson	Houston, TX	5/14/2026
Alton Dean Thiele	Belton, TX	7/9/2026
Andrew Fitch Thompson	San Antonio, TX	7/9/2026
Annette B. Thompson	Houston, TX	7/9/2026
Melissa Bruce Thompson	Denison, TX	5/14/2026
Terri Lynn Tomchesson	Cypress, TX	5/14/2026
Molly Sager Underwood	Southlake, TX	5/14/2026
Kara Lea Voorhies	Katy, TX	7/9/2026
Christopher Waite	Montgomery, TX	5/14/2026
Cynthia S. Weeks	Austin, TX	7/9/2026
Kaitlin Dlani Whittet	San Diego, CA	7/9/2026
Eric Arnold Williams	Austin, TX	7/9/2026
Susan Edwards Williams	Austin, TX	7/9/2026
Jennifer Po-Ju Woo	Austin, TX	5/14/2026
Danny Carroll Woolsey	Corpus Christi, TX	5/14/2026
Joshua Yuanshiun Yao	Austin, TX	7/9/2026
Carolina Stephanie Zavala Vielma	Laredo, TX	5/14/2026

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**

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
Christina Kay Adds	Royse City, TX	5/14/2026
Rodney A. Almaraz	San Antonio, TX	5/14/2026
Yvonne Cecile Hester Ammerman	Spring, TX	5/14/2026
Nicholas Lee Andrews	Cypress, TX	5/14/2026
Afolabi Arikenbi	Seattle, WA	7/9/2026
Tobin Armstrong Jr.	Houston, TX	7/9/2026
Edmund Woodruff Bailey	Denton, TX	5/14/2026
Raymond Anthony Ballotta	Dallas, TX	5/14/2026
Janet Kay Barbee	Arlington, TX	5/14/2026
Alison Lara Barresi	Miami, FL	5/14/2026
Bryan Lee Barrett	Fort Worth, TX	7/9/2026
Patricia A Bauer	San Antonio, TX	7/9/2026
Ronald Alan Beam	North Richland Hills, TX	5/14/2026
Garrett Beckler Beasley	Dallas, TX	5/14/2026
Delaina Naquin Beaugh	Missouri City, TX	7/9/2026
Kent Attilio Belli	Los Angeles, CA	7/9/2026
Samia Ben Dakhlia	McKinney, TX	5/14/2026
Jacqueline Annette Bergen	Austin, TX	7/9/2026
Julian Ray Berry	Canyon, TX	7/9/2026
Janice Rebecca Bienn	Carrollton, TX	5/14/2026
Robert Lawrence Bintliff	Midland, TX	7/9/2026
Charles Allen Black	Clemmons, NC	5/14/2026
Albin Lynn Boerner	Spring Branch, TX	7/9/2026
Shiphrah C. Boils	Thomaston, GA	5/14/2026
Samuel D. Boling	Louisville, KY	5/14/2026
Silas Poulson Borden III	Granbury, TX	5/14/2026
James Young Boyd	Montgomery, TX	7/9/2026
Richard Byron Boyd	Gainesville, GA	5/14/2026
Leonard Sheldon Brauner	New York, NY	5/14/2026
Gary Scott Bresky	Dallas, TX	7/9/2026
Beverly Eugene Brown Jr.	Spring, TX	7/9/2026
Michael Lewis Browne	Frisco, TX	5/14/2026
John Hogan Bryan	Fulshear, TX	7/9/2026
Sandra Lynn Bryla	Kemp, TX	5/14/2026
Frederick Alan Buehrer	Arlington, TX	7/9/2026
Tony Don Buffington	Dallas, TX	7/9/2026
Donald Wayne Burnett	Richardson, TX	7/9/2026
Cary Don Calhoun	Searcy, AR	5/14/2026
Robert Earl Card	Fort Stockton, TX	5/14/2026
Allen Wayne Carden	Plano, TX	5/14/2026
Ching-Chi Chen	Foster City, CA	5/14/2026
Jimmy Chen	Dallas, TX	7/9/2026
Qi Chen	Leshan, China	5/14/2026
Shane Scott Christian	Spring, TX	5/14/2026
Brian Victor Christiansen	San Antonio, TX	5/14/2026
Matthew Ryan Christiansen	Denver, CO	7/9/2026

Respondent	Location	Board Date
Bo Young Chung	Plano, TX	7/9/2026
Jennifer Anne Cobb	Los Gatos, CA	7/9/2026
Robert Joseph Cochran Jr.	Pittsboro, NC	5/14/2026
Richard Bruce Cole	Glenwood Springs, CO	7/9/2026
Wayne Douglas Colson	College Station, TX	7/9/2026
Jerry Stephen Crockett	Bella Vista, AR	7/9/2026
Michael Murray Cunningham	San Diego, CA	5/14/2026
Shannon Kathleen Cunningham	Austin, TX	5/14/2026
Monika Malgorzata Czerwinska	Austin, TX	5/14/2026
Marlene Fechter Dauterive	Baton Rouge, LA	7/9/2026
Suzanne Marie Pavelko Davenport	Little Rock, AR	7/9/2026
Tucker James Davis	Holladay, UT	5/14/2026
Deborah Lynn Tumlinson Dawson	New Braunfels, TX	7/9/2026
Mary Sue De Mois	West Chester, OH	5/14/2026
Denise Hope Decker	Rowlett, TX	5/14/2026
Bernard Joseph Dempsey	Bedford, TX	7/9/2026
Michael James Den Herder	Richmond, TX	7/9/2026
Ryan William Dennison	Dripping Springs, TX	7/9/2026
Michelle Josephine Destena	Denver, CO	5/14/2026
Gary William Dickson	Maryville, TN	7/9/2026
Sam Robert Dorsch	Houston, TX	5/14/2026
Angela Kay Durr	Bergheim, TX	7/9/2026
Connor Durrington	Dallas, TX	7/9/2026
Mark Roger Dutcher	Livingston, TX	5/14/2026
Kevin Paul Eddy	Walled Lake, MI	7/9/2026
Larry Victor Edwards	Baytown, TX	7/9/2026
Karen Lynn Evans	Durango, CO	7/9/2026
Larry Eugene Farthing	Waelder, TX	7/9/2026
Karen Clark Faulkenberry	Arlington, TX	7/9/2026
Randall J. Fear	Keller, TX	7/9/2026
Kay Duperier Forker	Houston, TX	7/9/2026
John Robert Forsell IV	Monroe, LA	7/9/2026
Steve William Fredrick	McKinney, TX	7/9/2026
Jame L. Frey	Gunter, TX	5/14/2026
Roger Bruce Friedland	Jerusalem, Israel	7/9/2026
Terry David Friggel	Austin, TX	7/9/2026
Jerry Lee Gaither	Coppell, TX	5/14/2026
Richard Michael Gannon	Houston, TX	5/14/2026
Sally S. Giammalva	Houston, TX	7/9/2026
Casie Ann Gilbert	Southlake, TX	5/14/2026
Gary Leigh Gilmore	Kennewick, WA	5/14/2026
Elizabeth Dianne Glass	Austin, TX	5/14/2026
Ronald Wayne Gooch	College Station, TX	7/9/2026
Robert David Gooding	Irving, TX	5/14/2026
Helene Dany Gouhier	Houston, TX	5/14/2026
Shekaydra Katrell Green	Humble, TX	5/14/2026
Michelle Aldridge Griffin	Mansfield, TX	7/9/2026
Ferdinand Groenewald	Palm Bay, FL	7/9/2026
Joel Kristian August Gronberg	Missouri City, TX	5/14/2026
Robert Dale Grounds	Richardson, TX	7/9/2026
Rebecca Frances Gunther	La Vernia, TX	7/9/2026
Brian Gilbert Gutierrez	Springdale, UT	7/9/2026
Arleen Ann Haas	Houston, TX	5/14/2026
Twyla Gholson Hall	Richardson, TX	7/9/2026
Stefanie Gay Hardgrove	Knoxville, TN	7/9/2026
Jane Tsien Yang Hardy	Missouri City, TX	5/14/2026
Amy Harris	Arlington, TX	5/14/2026
Michael Addison Harris	Midland, TX	5/14/2026

Respondent	Location	Board Date
Ina Jane Haught	Spring, TX	5/14/2026
Patricia Sue Stoppenhagen Hawkins	Highland Village, TX	7/9/2026
Connie Jean Henderson	Temple, TX	5/14/2026
William Dwayne Henson	Houston, TX	5/14/2026
Curtis Allen Hildt	Dallas, TX	5/14/2026
Janet Renae Just Hill	Houston, TX	7/9/2026
Gwen Elaine Hoehne	Georgetown, TX	5/14/2026
Inae Hong	Houston, TX	5/14/2026
Terri E. Hoskins	Addison, TX	7/9/2026
Natalie Cook Howell	Baton Rouge, LA	7/9/2026
Tingya Hu	Mountlake Terrace, WA	7/9/2026
Vivian Zilan Huang	McKinney, TX	7/9/2026
Christopher Huey	Houston, TX	7/9/2026
Julee Ann Hynes	Frisco, TX	5/14/2026
Katherine Ingelmo	Richmond, TX	7/9/2026
Jonathan Ryan Irby	Fort Worth, TX	7/9/2026
Justin Cody Jacinto	Dallas, TX	5/14/2026
Lydia Kaufman Jackson	Houston, TX	7/9/2026
Roger Wayne Janosek	Woodway, TX	5/14/2026
Mary Anne Jay	Kemah, TX	7/9/2026
John Edward Jenkins	Dallas, TX	5/14/2026
Barbara Andrews Jesup	Dunwoody, GA	5/14/2026
Charles Paul Johnson	San Antonio, TX	7/9/2026
Becky Anne Jones	Woodway, TX	7/9/2026
James Michael Juneau	Spring, TX	5/14/2026
Sara Ferguson Kelly	Fort Worth, TX	7/9/2026
Craig Douglas Kendall	Spring, TX	7/9/2026
John David Kern	Katy, TX	5/14/2026
Kyle Thomas Kidd	Dallas, TX	5/14/2026
Christine V. Kirk	Silver City, NM	5/14/2026
Brendan Allan Knickerbocker	Round Rock, TX	5/14/2026
Aaron Joseph Kobren	Austin, TX	7/9/2026
Carolyn Wilson Kubena	Granville, OH	7/9/2026
Teresa Armstrong Labonte	New Braunfels, TX	5/14/2026
James K. Ladner	Terrell, TX	5/14/2026
Marnie Lamb	Houston, TX	5/14/2026
Amy Louise Landwehr	Astoria, OR	7/9/2026
Pooi Chan Lee	Eschborn, Germany	5/14/2026
Wang Leong Lee	Tin Shui Wai, Hong Kong	7/9/2026
Howard David Levant	Tampa, FL	7/9/2026
Lisa Denise Logan	Houston, TX	5/14/2026
Gregory Joseph Lovasz	Dallas, TX	5/14/2026
Heather Lyn Lucas	San Antonio, TX	7/9/2026
Mary Helen MacAllister	Austin, TX	7/9/2026
Alison Ann Alvarado Mackey	Arlington, TX	5/14/2026
Susan Tucker Maddox	Abilene, TX	7/9/2026
Jerry Charles Martin	Katy, TX	5/14/2026
Charles Scott Martindill Jr.	Lancaster, NH	5/14/2026
Roger Joseph Martinez	San Antonio, TX	7/9/2026
Desiree Marie Masten	Houston, TX	5/14/2026
Karen Morley Matlock	Bellaire, TX	5/14/2026
Van Allan May	Lubbock, TX	7/9/2026
Ronald Alan Mayo	Centennial, CO	7/9/2026
Joel William McAdams	Austin, TX	5/14/2026
Virginia Lee Rogge McClure	Houston, TX	5/14/2026
Barbara Ann Mcrainey-Thielen	Silverthorne, CO	5/14/2026

Respondent	Location	Board Date
Mark Charles Mendelovitz	Bellaire, TX	7/9/2026
Phillip Llewellyn Meredith	Oklahoma City, OK	7/9/2026
Charles David Miller	Waxahachie, TX	7/9/2026
Terrymore Garcia Miller	Spring, TX	5/14/2026
Christopher Aloysius Minton Jr.	Alvin, TX	7/9/2026
Sheryl Lynn Montgomery	Spring, TX	5/14/2026
Ben Tillman Morris Jr.	Houston, TX	5/14/2026
Brian James Morris	Houston, TX	7/9/2026
Peter Richard Moser	San Antonio, TX	5/14/2026
David Bruce Motley	Longview, TX	7/9/2026
Donald Wayne Moudy	McKinney, TX	7/9/2026
Muzaffar Muminov	Katy, TX	7/9/2026
Kristine Andersen Munaretto	Grapevine, TX	5/14/2026
Tamara D. Murray	Lakewood, CO	7/9/2026
Margaret Ann Nabors	San Jose, CA	5/14/2026
Timothy J. Nealon	Lantana, TX	7/9/2026
Preston Hunter Neel	Birmingham, AL	5/14/2026
Karen Leigh Nelms	San Antonio, TX	5/14/2026
Caroline Hearty Nelson	Avon, CO	5/14/2026
Diane Carol Newell	Colorado Springs, CO	5/14/2026
Terry Lynn Blincoe Newman	Austin, TX	5/14/2026
Diana Thac Nguyen	San Mateo, CA	7/9/2026
Dung Thi Phuong Nguyen	Houston, TX	7/9/2026
Francis T. Nguyen	Arlington, TX	7/9/2026
Caitlin Marie Nichols	Holland, MI	5/14/2026
Damon Patrick Nolan III	Thornton, CO	5/14/2026
Jeanne Therese Nowacki	Richardson, TX	5/14/2026
Matthew Christopher O'Connor	Bradenton, FL	7/9/2026
Michael Gregory Oesterling	The Woodlands, TX	7/9/2026
Denis Ognev	Houston, TX	5/14/2026
Kofi Opoku	Accra, Ghana	7/9/2026
Dominic Ramon Ortiz	Grafton, WI	7/9/2026
Joseph Craig Osborn	Austin, TX	5/14/2026
William Bennett Palamountain	Bellaire, TX	7/9/2026
Joseph Shale Park	Plano, TX	5/14/2026
Madhabhai Babubhai Patel	Glen Oaks, NY	7/9/2026
Leslie Jean Paul	Frisco, TX	7/9/2026
Vickie L. Peak	Houston, TX	7/9/2026
John G. Peiser	Dallas, TX	7/9/2026
Svetlana Pereverzeva	Copenhagen, Denmark	5/14/2026
Adrienne Leigh Perkins Keaveny	Dallas, TX	7/9/2026
Avrohm Sam Perl	Boca Raton, FL	7/9/2026
Angelle Arceneaux Perret	Lafayette, LA	5/14/2026
Eugene Louis Petru	Kingsland, TX	7/9/2026
Stuart Dale Phillips	Fairfield, TX	7/9/2026
Cindy Phung	Fulshear, TX	7/9/2026
Morgan Hobbs Pieper	Dallas, TX	5/14/2026
Natasha Karim Pirani	Sugar Land, TX	5/14/2026
Taylor Lyn Polivka	Roswell, GA	7/9/2026
John Patrick Price	Rancho Santa Margarita, CA	5/14/2026
Sherri Elizabeth Duke Priest	Whitehouse, TX	5/14/2026
Deborah Stafford Provost	Allen, TX	5/14/2026
Kelly Jolene Pumphrey	Fort Worth, TX	7/9/2026
Wade L. Pynes	Clark, CO	7/9/2026
Stephen James Rago	Franklin, NH	5/14/2026

Respondent	Location	Board Date
Roger Alan Ramsey	Houston, TX	7/9/2026
Sarah Krawietz Ramsey	Dallas, TX	5/14/2026
Nicholas Davidson Randles	Lakewood, CO	5/14/2026
Sandra Jo Ricca	Cypress, TX	5/14/2026
Paul Clifton Rice	Houston, TX	7/9/2026
Cassondra Joy Richards	Oklahoma City, OK	7/9/2026
Suzanne M. Richardson	East Boston, MA	7/9/2026
Christine Richter	Flower Mound, TX	7/9/2026
Marc Kimm Rieke	Houston, TX	5/14/2026
Olive Ann Riker	Seabrook, TX	7/9/2026
Karen L. Roberson	Seguin, TX	7/9/2026
Rachel Marie Roberts	Bellaire, TX	5/14/2026
Jonathan J. Robinson	West Monroe, LA	5/14/2026
Stephanie Anne Rocco	Houston, TX	7/9/2026
Nadege Rodier	Cedar Park, TX	7/9/2026
Dee Ann Rogers	Kemah, TX	5/14/2026
Blair McDonald Ryan	Dallas, TX	5/14/2026
Linda Craig Ryder	Hilltop Lakes, TX	7/9/2026
Kiersten Kay Saathoff	Austin, TX	7/9/2026
Nancy Cox Santamaria	Houston, TX	7/9/2026
Jane Ann Schalnat	Frisco, TX	7/9/2026
Molly Amelia Scyrkels	Reston, VA	7/9/2026
Rosio Nadia Seeley	San Diego, CA	5/14/2026
Paul James Shanks	Burnet, TX	5/14/2026
Nicholas Charles Shaver	Aledo, TX	5/14/2026
Nicholas Stephen Shreeve	Herriman, UT	7/9/2026
Amy Smith	Annapolis, MD	5/14/2026
Bryan Robert Smith	Morgan, UT	7/9/2026
Pamela Sue White Smith	Trinity, TX	7/9/2026
Rayellen Searcy Smith	Albuquerque, NM	7/9/2026
Joseph H. Stanfield Jr.	Austin, TX	7/9/2026
Aaron Mark Stapleton	Dallas, TX	5/14/2026
John Francis Steen Jr.	Austin, TX	5/14/2026
Scott David Stelk	New York, NY	5/14/2026
Raymond Gerald Stenberg	Edmond, OK	7/9/2026
Daniel Aldo Stephens	Eden, UT	7/9/2026
Matthew Stie	Brandon, Canada	5/14/2026
Melissa Hoecker Stogner	Lewisville, TX	5/14/2026
Cheryl Ann Storck	Isle Of Palms, SC	5/14/2026
William Richard Tapp	Garland, TX	7/9/2026
William Joe Taylor	Spring, TX	7/9/2026
Vincent Martin Thielen	Silverthorne, CO	5/14/2026
Susan Jill Thomas	Rockwall, TX	7/9/2026
Richard Arthur Thompson	Garland, TX	7/9/2026
John Charles Tiegs	Dallas, TX	5/14/2026
Andrew Arthur Townsend	Houston, TX	7/9/2026
Billy Warren Travis	Burleson, TX	5/14/2026
Neda Hedayati Traycoff	Frisco, TX	5/14/2026
Marcie Lefeber Trettin	Kingwood, TX	5/14/2026
Rebecca Kathryn Tucker	Houston, TX	7/9/2026
Navid Michael Vahidtari	Chicago, IL	7/9/2026
Thomas Mark Van Cleave	Milwaukee, WI	5/14/2026
John Tanner Vandevere	Spring, TX	5/14/2026
Susan Shawn Hanna Vitello	Tyler, TX	5/14/2026
Susan Anne Root Vonder Hoya	Waco, TX	7/9/2026
Germaine Bagot Vorhoff	New Orleans, LA	5/14/2026

Respondent	Location	Board Date
Larren David Walker	Dallas, TX	5/14/2026
Mark Fletcher Walz	Houston, TX	7/9/2026
Thomas Peter Wanchick	Bay Village, OH	5/14/2026
Yung Hsiang Ward	Richardson, TX	7/9/2026
Arnold Wayne Waslien	Rockwall, TX	5/14/2026
Darren Gray Webb	Driftwood, TX	5/14/2026
Dustin Lee Wedelich	Houston, TX	7/9/2026
Michael Thomas Weis	Georgetown, TX	7/9/2026
James Matthew Welch	Dallas, TX	5/14/2026
Douglas Bradford Wells	Dallas, TX	7/9/2026
Deanna M. Wentz	Houston, TX	5/14/2026
Monica Anne Wheelock	Austin, TX	7/9/2026
Jeffrey Alan Whipple	Helena, AL	5/14/2026
Jon Eric Williams	Buda, TX	5/14/2026
Eugene Wilson III	McKinney, TX	7/9/2026
Todd Denton Winn	Missouri City, TX	7/9/2026
Margaret Rose Wolff	Addison, TX	7/9/2026
Michael Joseph Woods	Houston, TX	5/14/2026
Jiping Wu	Frisco, TX	7/9/2026
Xiaojun Wu	Singapore, Singapore	5/14/2026
Christopher Michael Young	Dallas, TX	5/14/2026
Robert Heath Youngman	Peoria, AZ	7/9/2026
Leon Demetrios Zaimes	Saugus, MA	5/14/2026
Daniel Aldo Stephens	Eden, UT	7/9/2026
Matthew Stie	Brandon, Canada	5/14/2026

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
Janet Watson Black	Houston, TX	5/14/2026
Yupeng Ding	Spring, TX	7/9/2026
Matthew Kyle Ellis	Allen, TX	7/9/2026
Ronald Wayne Evans	Katy, TX	5/14/2026
Tracy Sue Harvill	Battletown, KY	7/9/2026
Ellen Kennard	Lewisville, TX	7/9/2026
Javid Iqbal Khan	San Antonio, TX	5/14/2026
Robert Cole Knickrehm	Little Rock, AR	5/14/2026
John Daniel Lichtenhan	Houston, TX	7/9/2026
Nancy Rickels Macneill	Plano, TX	7/9/2026
Bryan Jerome Michalsky	Houston, TX	5/14/2026
Carol Diane Olson	Dallas, TX	7/9/2026
Darren Michael Ondrey	Colleyville, TX	5/14/2026
Vivien Adele Wilson Owen	Houston, TX	5/14/2026
Melissa Dawn Regan	Garland, TX	5/14/2026
Andrew Vincent Tripoli Jr.	Deerfield Beach, FL	5/14/2026

TSBPA
Texas State Board of Public Accountancy
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