Texas State Board of Public Accountancy

May 14, 2026

The Texas State Board of Public Accountancy met by video conference and in-person in the Board's conference room from 10:01 a.m. until 11:13 a.m. on May 14, 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 10:00 a.m. on May 6, 2026. (TRD #2026-002659) **(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
Jill A. Holup
Sherri B. Merket
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

Board Member Absent

Ray Garcia, CPA
excused

Others Present

Paul Arredondo
Kenneth Besserman, Esq.
Ginger Delatte
Michael Martinez
Austin Anaraberg
Texas State Trooper

Staff Present

Paulette Beiter, Esq.
Marissa Brooks
Daniel Estrada, CPA
Rhonda Fellner
J. Franco
J. Randel Hill, Esq.
Donna Hiller
Christian Jones
John Moore, Esq.
Brian O'Neal
Julie Prien
Marisa Rios
Tony Shumway
William Treacy
Suzy Whittenton, CPA

I. Ms. Warren, Assistant Presiding Officer, called the meeting to order at 10:01 a.m. Mr. Treacy called roll and declared a quorum.

Ms. Holup moved to excuse the absence of Ray Garcia, CPA from the Board meeting. Ms. Merket seconded the motion and it passed unanimously.

II. After a call for the opportunity for public comments, Paul Arredondo made public comments. Following his comments, there was no deliberation and no vote.

III. Mr. Trippon moved to approve the March 12, 2026 Board meeting minutes as presented. Ms. Crawford seconded the motion and it passed unanimously.

IV. Ms. Smith, Presiding Officer, reported on the May 13, 2026 (video conference and in-person) Executive Committee meeting.

Members Present

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

Others Present

Kenneth Besserman, Esq.
Robert Goldstein, CPA

Staff Present

Marissa Brooks
Daniel Estrada, CPA
Rhonda Fellner
J. Randel Hill, Esq.
Donna Hiller
Chris Jones
John Moore, Esq.
Brian O'Neal
Julie Prien
Marisa Rios
Lori Shaw
William Treacy
Suzy Whittenton, CPA

A. Mr. Trippon moved to approve the 2025 Annual Report from the Peer Review Oversight Board with a recommendation to continue the TXCPA and AICPA/NPRC as approved peer review sponsoring organizations. Ms. Adams seconded the motion and it passed unanimously.

B. Ms. Espinoza-Riley, Treasurer, presented the Board's financial statements. Ms. Merket moved to approve the Board's financial statements as presented. Mr. Omoruyi seconded the motion and it passed unanimously.

C. Fiscal matters:

1. Ms. Foshee presented the FY 2027 scholarship allocation. Ms. Espinoza-Riley moved to approve the scholarship allocation in the amount of $650,000. Mr. Neuhoff seconded the motion and it passed unanimously.

2. Ms. Warren presented the FY 2026 budget amendment. Ms. Vallés-Pankratz moved to approve the budget amendment in the amount of $650,000. Ms. Crawford seconded the motion and it passed unanimously.

D. Ms. Warren, Assistant Presiding Officer and Ad Hoc Computer Utilization Committee Chair, reported that the legacy system modernization project team posted the Request for Offer on the electronic state business daily.

E. Ms. Smith reported on the following NASBA/AICPA matters:

1. Western Regional Meeting, June 23 – 25, 2026 – Park City, UT.

2. 119th NASBA Annual Meeting, October 25 – 28, 2026 – Litchfield Park, AZ.

F. Mr. Treacy reported on general correspondence coming to the Board's attention.

G. Ms. Smith informed the Board that she will lead the evaluation process of the executive director.

V. Ms. Warren, Rules Committee Chair, reported on the May 13, 2026 (video conference and in-person) Rules Committee meeting.

Members Present	**Member Absent**	**Staff Present**
Christopher "Grant" Coates	Ray Garcia, CPA	Paulette Beiter, Esq.
Renee D. Foshee, Esq., CPA		Marissa Brooks
Susan M. Warren, CPA	**Others Present**	Daniel Estrada, CPA
Rules Chair		J. Randel Hill, Esq.
Jeannette P. Smith, CPA	Kenneth Besserman, Esq.	Donna Hiller
	Celinda Moore	Chris Jones
	Olivia Espinoza-Riley, CPA	John Moore, Esq.
		Brian O'Neal
		Marisa Rios
		Lori Shaw
		William Treacy
		Suzy Whittenton, CPA

A. Mr. Trippon moved to authorize the executive director to publish proposed amendments to *Rule 501.81 - (Firm Licensing)* in the *Texas Register* for public comments. Ms. Crawford seconded the motion and it passed unanimously. **(ATTACHMENT 2)**

B. Ms. Merket moved to authorize the executive director to publish proposed amendments to *Rules 515.8 – (Retired or Disability Status)* in the *Texas Register* for public comments. Ms. Holup seconded the motion and it passed unanimously. **(ATTACHMENT 3)**

C. Mr. Trippon moved to authorize the executive director to publish proposed amendments to *Rules 518.5 – (Unlicensed Entities)* in the *Texas Register* for public comments. Ms. Crawford seconded the motion and it passed unanimously. **(ATTACHMENT 4)**

D. Mr. Coates moved to authorize the executive director to publish proposed amendments to *Rules 523.113 – (Exemptions from CPE)* in the *Texas Register* for public comments. Ms. Adams seconded the motion and it passed unanimously. **(ATTACHMENT 5)**

E. Next scheduled meeting July 8, 2026, 1:30 p.m.

VI. Ms. Warren reported on the March 23, 2026 (video conference and in-person) AICPA Exposure Draft Task Force Committee meeting.

Members Present	**Others Present**	**Staff Present**
Susan I. Adams, CPA	Kenneth Besserman, Esq.	Marissa Brooks
Ray Garcia, CPA	Elizabeth Brightwell	Ann Hallam, PMP
Committee Chair	Jodi Ann Ray	J. Randel Hill, Esq.
Susan M. Warren, CPA	Jeannette Smith, CPA	John Moore, Esq.
	Sean Tanglia	Brian O'Neal
		William Treacy
		Suzy Whittenton

- Ms. Warren reported that the staff completed the response letter to the AICPA Professional Ethics Division Exposure Draft: *Proposed Revisions Related to Alternative Practice Structures,* incorporating the task force's and Board members' comments. Ms. Warren noted that the letter was finalized ahead of the April 30, 2026, deadline and submitted to the AICPA. Ms. Crawford moved to ratify the response letter and Ms. Merket seconded the motion and it passed unanimously.

VII. Mr. Neuhoff, Licensing Committee Chair, reported on the May 13, 2026 (video conference and in-person) Licensing Committee meeting.

Members Present	**Members Absent**	**Staff Present**
Renee D. Foshee, Esq., CPA	Connie B. Clark, CPA	Marissa Brooks
Kathy D. Kabell, CPA	Olivia Espinoza-Riley, CPA	Ann Hallam, PMP
Sherri B. Merket	Larry G. Stephens, Esq., CPA	J. Randel Hill, Esq.
Thomas Neuhoff, CPA		John Moore, Esq.
Licensing Chair	**Others Present**	Brian O'Neal
Rene D. Peña, CPA		William Treacy
	Kenneth Besserman, Esq.	Suzy Whittenton
	Celinda Moore	

A. Mr. Neuhoff provided an update regarding the number of eligible candidates and 50-year honorees for the June 13th 2026 swearing-in ceremony.

B. Mr. Neuhoff reported that the committee reviewed the AICPA and NASBA CPE Task Force's progress toward developing CPE credit hour recommendations by late 2026 and expressed concerns about the impact of reducing the current requirement. Mr. Neuhoff noted the importance of interstate uniformity and coordination with other jurisdictions, as well potential impacts from deregulation, and the historical IRS based origin of the 40 credit standard.

C. Mr. Neuhoff reported that after reviewing two ethics courses, the committee conditionally approved Kaplan's updated course contingent on using only its listed instructors and approved a new course from the Center for Professional Education, Inc.

VIII. Ms. Smith, Behavioral Enforcement Committee Chair, reported on the (video conference) Behavioral Enforcement Committee meetings.

<u>April 29, 2026</u>

Members Present	**Members Absent**	**Staff Present**
Susan I. Adams, CPA	Olivia Espinoza-Riley, CPA	Paulette Beiter, Esq.
C. Bennett Allison, CPA	James M. "Jim" Trippon, CPA	J. Randel Hill, Esq.
Patrick L. Durio, CPA		
Jill A. Holup		
Phillip D. Johnson, CPA		
Robert Ogle, CPA		
Jeannette P. Smith, CPA		
Committee Chair		

A. Dismissals – Insufficient Evidence

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

1. Investigation No. 26-03-05L[1]
2. Investigation Nos. 26-03-08L[1] & 26-03-09L[1]
3. Investigation Nos. 26-02-09L[1] & 26-02-10L[1]
4. Investigation No. 26-03-14L[1]

B. Dismissal – Voluntary Compliance

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

- Investigation Nos. 25-09-01L[1] & 25-09-02L[1]

C. Request for Reinstatement

Ms. Crawford moved to reinstate the individual regarding the following investigation based upon the dismissal of criminal charges. Ms. Merket seconded the motion and it passed. The above listed Board members on the BEC committee did not participate or vote on the motion.

- Investigation No. 23-10-05L[1]

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

IX. Ms. Smith reported on the April 1, 2026 (video conference) Technical Standards Review Committee meeting.

Members Present	**Member Absent**	**Staff Present**
Kimberly "Kim" Crawford, CPA Ray R. Garcia, CPA *Committee Chair* Douglas Koval, CPA Sheila Vallés-Pankratz Susan Warren, CPA Juliet Williams, CPA	Dilliana Stewart, CPA	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 action on agreed consent orders and administrative disciplinary actions.

A. <u>Agreed Consent Orders</u>:

Ms. Warren moved to approve the following ACOs as presented. Mr. Coates seconded the motion and it passed unanimously. BEC committee members were recused during the consideration of the following investigation.

<u>Behavioral Enforcement Committee</u>

• Investigation Nos.:	**25-11-03L[1] & 25-11-04L[1]**	**Hometown:**	**Fort Worth, TX**
Respondents:	**Stephen David Stull**	**Certificate No.:**	**101356**
	Stull, CPA LLC	**Firm License No.:**	**C08504**
Rule Violation:	**501.90(12)**		
Act Violation:	**901.502(6)**		

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed a $500 administrative penalty and $862.11 in administrative costs within 30 days of the date of the Board Order.

Ms. Adams moved to approve the following ACOs as presented. Ms. Holup seconded the motion and it passed unanimously. TSR Committee members were recused from the consideration of the following investigations.

<u>Technical Standard Review Committee</u>

1.	**Investigation No.:**	**25-06-01L[2]**	**Hometown:**	**Lewisville, TX**
	Respondent:	**Micah Spencer Whiting**	**Certificate No.:**	**128136**
	Rule Violations:	**501.60; 501.74; 501.81**		
	Act Violations:	**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 DOL regulations through an unlicensed entity.

2.	**Investigation Nos.:**	**26-04-03L[2] & 26-04-04L[2]**	**Hometowns:**	**Little Elm, TX & San Antonio, TX**
	Respondents:	**Christopher W. Bordelon & Chris Bordelon CPA LLC**	**Certificate No.:** **Firm License No.:**	**095201** **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 PCAOB.

Respondents issued audit reports when the Respondent Firm was not enrolled in a peer review program.

B. <u>Administrative Disciplinary Actions:</u>

Ms. Merket moved to approve the following administrative disciplinary actions as presented. Ms. Olivia-Riley seconded the motion and it passed unanimously. No recusals were necessary.

1. **Respondents: In the Matter of Disciplinary Action Against Certain Licensees for Nonpayment of Licensing and Late Fees for Three Consecutive License Periods**

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 6)**

No Board committee considered these actions.

<u>Investigation Numbers</u>
1. 25-12-10001 - 25-12-10094
2. 26-01-10001 - 26-01-10092

2. **Respondents: In the Matter of Disciplinary Action Against Certain License Holders for CPE Delinquencies**

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 7)**

No Board committee considered these actions.

Investigation Numbers
3. 25-12-10095 - 25-12-10247
4. 26-01-10093 - 26-01-10213

3. Respondents: In the Matter of Disciplinary Action Against Certain Certificate Holders for Failure to Complete License Notice

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 8)**

No Board committee considered these actions.

Investigation Numbers
5. 25-12-10248 - 25-12-10261
6. 26-01-10214 - 26-01-10232

XI. Ms. Warren moved to adopt the following proposed revised Board *Rules* as presented. Ms. Adams seconded the motion and it passed unanimously.

1. *Section 511.22 (Filing of the Application of Intent)* **(ATTACHMENT 9)**
2. *Section 511.26 (Applications under Prior Acts)* **(ATTACHMENT 10)**
3. *Section 511.51 (Educational Definitions)* **(ATTACHMENT 11)**
4. *Section 511.53 (Evaluation of International Education Documents)* **(ATTACHMENT 12)**
5. *Section 511.54 (Recognized Texas Community Colleges)* **(ATTACHMENT 13)**
6. *Section 511.56 (Educational Qualifications under Act to take the UCPAE)* **(ATTACHMENT 14)**
7. *Section 511.57 (Courses in an Accounting Concentration to Take the UCPAE) (Repeal)* **(ATTACHMENT 15)**
8. *Section 511.57 (Courses in an Accounting Concentration to Take the UCPAE) (New)* **(ATTACHMENT 16)**
9. *Section 511.58 (Related Business Subjects)* **(ATTACHMENT 17)**
10. *Section 511.59 (Qualifications for Issuance of a Certificate with not Fewer than 120 Semester Hours)* **(ATTACHMENT 18)**
11. *Section 511.72 (Uniform Examination)* **(ATTACHMENT 19)**
12. *Section 511.73 (Notice to Applicant to Schedule Taking a CPA Exam Section)* **(ATTACHMENT 20)**
13. *Section 511.77 (Scoring)* **(ATTACHMENT 21)**
14. *Section 511.80 (Granting of Credit)* **(ATTACHMENT 22)**
15. *Section 511.82 (Application for Transfer of Credit)* **(ATTACHMENT 23)**
16. *Section 511.83 (Granting of Credit by Transfer of Credit)* **(ATTACHMENT 24)**
17. *Section 511.87 (Loss of Credit)* **(ATTACHMENT 25)**
18. *Section 511.94 (Documentation of the Need for an Accommodation)* **(ATTACHMENT 26)**
19. *Section 511.97 (Examination of Applicant Approved with Accommodation)* **(ATTACHMENT 27)**
20. *Section 511.107 (No-Show, Late Arrival and Late Cancellation)* **(ATTACHMENT 28)**
21. *Section 511.122 (Acceptable Work Experience)* **(ATTACHMENT 29)**
22. *Section 511.123 (Reporting Work Experience)* **(ATTACHMENT 30)**
23. *Section 511.124 (Acceptable Supervision)* **(ATTACHMENT 31)**
24. *Section 511.161 (Qualifications for Issuance of a Certificate)* **(ATTACHMENT 32)**

25. *Section 511.163 (Examination on the Board's Rules of Professional Conduct Requirements)* **(ATTACHMENT 33)**
26. *Section 511.164 (Qualification for Issuance of a Certificate with not Fewer than 150 Semester Hours)* **(ATTACHMENT 34)**

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

XIII. Mr. Trippon moved to adjourn. Ms. Olivia-Riley seconded the motion, and the meeting adjourned at 11:13 a.m.

ATTEST:

Jeannette P. Smith, CPA, Presiding Officer	Renee Foshee, Esq., CPA, Secretary

[1] *Ms. Adams, Ms. Espinoza-Riley, Ms. Holup, Mr. Trippon and Ms. Smith recused themselves from participating in this matter.*
[2] *Ms. Crawford, Mr. Garcia, Ms. Vallés-Pankratz and Ms. Warren recused themselves from participating in this matter.*