



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

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NEWS & UPDATES

Governor Abbott Appoints New Board Member



On December 22, 2020, Governor Greg Abbott appointed a new public Board member, **Jill A. Holup**, to serve on the Texas State Board of Public Accountancy (TSBPA). Ms. Holup of Austin is chief operating officer and chief financial officer at CenterGate Capital, and is a chartered financial analyst (CFA) charterholder. She is a member of the CFA Institute, the CFA Society of Austin, and the Private Equity CFO Association. Additionally,

she is the treasurer of the West Rim Homeowners Association, a Board member and treasurer of the Austin Humane Society, and serves as an industry mentor and judge for the CFA Institute's Investment Research Challenge.

Her past experience includes vice president of finance at Cumby Group; principal of Callegro Investments; and partner and director of investments at Lowenberg Group. Holup received a bachelor of business administration in finance from the University of Texas at El Paso, and a master of business administration from the Walter A. Haas School of Business, University of California-Berkeley.

The TSBPA would like to congratulate Ms. Holup and welcome her to the Board. ■

IN THIS ISSUE

2
CPE Sponsors

3
**Live Here, Work Here,
License Here**

Virtual Recognition Ceremony

4
**Barrera Appointed Chair of
NASBA**

NASBA Committees

5
Enforcement Actions

The Texas State Board of Public Accountancy publishes the *Board Report* four times a year for its licensees.

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of January 15, 2021)

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010361	AcctTwo Shared Services, LLC	10/01/2022 - 09/30/2023	A
000446	Aramco Services Company	01/01/2023 - 12/31/2023	E
010380	Armanino LLP	12/01/2022 - 11/30/2023	A
000192	Association of Government Accountants	11/01/2022 - 10/31/2023	A
010052	Baker Ford & Co, PLLC	01/01/2023 - 12/31/2023	A
001152	ConocoPhillips	11/01/2022 - 10/31/2023	A
000515	Curtis Blakely & Co., PC	01/01/2023 - 12/31/2023	E
005465	Durbin Bennett Certified Public Accountants	12/01/2022 - 11/30/2023	A
008233	Elite Resource Partners	12/01/2022 - 11/30/2023	A
000255	Exxon Mobil Corporation - Tax Reporting & Analysis Center	12/01/2022 - 11/30/2023	A
001424	Fancher & Company, CPAs	02/01/2023 - 01/31/2024	A
010515	Federal Grants Training	12/01/2022 - 11/30/2023	A
010512	Fox, Garcia & Company	11/01/2022 - 10/31/2023	E
009450	GFOAT	11/01/2022 - 10/31/2023	A
004940	GLO CPAs, LLLP	11/01/2022 - 10/31/2023	A
005396	H-E-B	11/01/2022 - 10/31/2023	A
001101	Henry & Peters, PC	11/01/2022 - 10/31/2023	A
008230	IHeart Media	11/01/2022 - 10/31/2023	A
000154	Institute of Internal Auditors, Houston Chapter	11/01/2022 - 10/31/2023	A
001224	KM&L, LLC	11/01/2022 - 10/31/2023	A
000606	Melton & Melton, LLP	02/01/2023 - 01/31/2024	A
005906	Miller Grossbard Advisors, LLP	12/01/2022 - 11/30/2023	A
000038	Oklahoma Society of CPAs	11/01/2022 - 10/31/2023	A
009552	Preservation Financial, LLC	12/01/2022 - 11/30/2023	A
009877	Reimer, McGuinness & Associates, P.C.	01/01/2023 - 12/31/2023	A
008841	Ridout, Barrett & Co., PC	01/01/2023 - 12/31/2023	A
000266	San Antonio CPA CE Foundation	12/01/2022 - 11/30/2023	A
000509	Seidel Schroeder	01/01/2023 - 12/31/2023	A
004850	Southwest Benefits Association	11/01/2022 - 10/31/2023	A
008614	Texas Association of CPAs	11/01/2022 - 10/31/2023	A
007129	Texas Electric Cooperatives	11/01/2022 - 10/31/2023	A
000300	Texas Instruments Incorporated	12/01/2022 - 11/30/2023	A
002554	Texas Municipal League	11/01/2022 - 10/31/2023	E
000134	Texas State Auditors Office	11/01/2022 - 10/31/2023	A
009252	The Collaborative Law Institute of TX	12/01/2022 - 11/30/2023	A
000265	TXCPA Austin CPE Foundation	12/01/2022 - 11/30/2023	A
000436	TXCPA Brazos Valley	01/01/2023 - 12/31/2023	A

• Check the Board website at www.tsbpa.texas.gov for qualified CPE sponsors before enrolling in a CPE course.

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

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Live Here, Work Here, License Here

There is little ambiguity in the *Public Accountancy Act* (the *Act*) regarding the use of the title “Certified Public Accountant” for those CPAs that reside in the state.

“Sec. 901.451. USE OF TITLE OR ABBREVIATION FOR ‘CERTIFIED PUBLIC ACCOUNTANT.’ (a) A person may not assume or use the title or designation ‘certified public accountant,’ the abbreviation ‘CPA,’ or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant unless the person holds a certificate under this chapter.” (Excerpt from the *Act*.)

Since the adoption of individual CPA mobility, there is an increasing number of out-of-state CPAs that now work in Texas and may be confused that mobility does not apply in their circumstance. If you reside in Texas, and you use “certified public accountant” or the abbreviation “CPA” as described above, you need to reciprocate your license to Texas. This applies to all CPAs in Texas and not just those providing attest services as defined in the *Act*.

Despite the prevalence of telecommuting and a new-normal virtual work environment, the bedrock for a truly functioning system of mobility rests firmly on each state’s obligation to license those CPAs that live in their jurisdiction. All states depend on the Texas State Board of Public Accountancy to actively and adequately regulate CPAs that reside within our border.

For clarity, individual mobility in Texas only pertains to CPAs that are primarily located in another state and are transient with regard to their Texas residence (see *Sec. 901.462.* of the *Act*). Two common circumstances where mobility applies are illustrated below:

- 1.) You are an out-of-state CPA representing your out-of-state CPA firm office in an engagement for a Texas entity. Both individual and firm mobility would allow you to carry out this engagement without notification to the Texas State Board of Public Accountancy and without the need to reciprocate your individual license.
- 2.) You are an out-of-state CPA temporarily assigned by your CPA firm that has a Texas location for an engagement with a Texas entity. You are not permanently assigned to the Texas office and you retain your primary office affiliation with your firm in your state of licensure. There is no need to reciprocate in this circumstance.

If you determine that you need to reciprocate your license to Texas, you can access the required forms and pertinent information needed to complete this simple process at <https://www.tsbpa.texas.gov/forms/reciprocal-application.html>. ■

Virtual Recognition Ceremony

The Texas State Board of Public Accountancy (TSBPA) produced a virtual recognition ceremony for new Texas CPAs who would have been eligible to attend in-person swearing-in ceremonies that were canceled due to COVID-19 (license numbers 115637 – 117695). The brief virtual recognition ceremony includes remarks from special guests, including TSBPA Executive Director Bill Treacy; TSBPA Presiding Officer Manuel Cavazos IV, Esq., CPA; top-scoring Texas CPA Exam candidate Bridget McDivitt, CPA; and the Texas Society of Certified Professional Accountants Chairman Jerry Spence, CPA.

You can [view the video](#) on the Board’s website and social media pages.

Congratulations to our newest Texas CPAs! ■



Former TSBPA Presiding Officer, A. Carlos Barrera, Appointed Chair of the National Association of State Boards of Accountancy



The National Association of State Boards of Accountancy (NASBA) announced the members of its Board of Directors for 2020-21 during its 113th Annual Meeting. A. Carlos Barrera, CPA of Dripping Springs, Texas was appointed chair of NASBA. Barrera is a partner-emeritus at Carr, Riggs & Ingram, LLC and served six years on the Texas State Board of Public Accountancy, during which he chaired the Technical and Rules Committees and was a member of the Behavioral Enforcement Committee. He also served two years as Board treasurer and as presiding officer. A member of the NASBA Board of Directors since 2013, Barrera previously served as vice chair, director-at-large, treasurer and Southwest regional director of NASBA. He has also chaired NASBA's Administrative and Finance, Global Strategies, Legislative Support and Standard Setting Advisory Committees, and was a member of the Executive and Relations with Member Boards Committees. Barrera's professional affiliations include the American Institute of CPAs, and the Texas Society of CPAs. ■

Texas Board Members and Staff Serve on NASBA Committees

The National Association of State Boards of Accountancy (NASBA) uses committees and task forces to address current and emerging issues affecting state boards of accountancy. NASBA appoints as many as 30 committees and task forces annually with topics ranging from ethics, education, and global regulation in accounting principles to the development of model rules for the member boards' consideration. These committees consist of volunteers and NASBA staff. Several Texas State Board of Public Accountancy (TSBPA) Board members have been appointed to NASBA committees. Below you will find a list of TSBPA Board members and staff that serve on NASBA committees.

Manuel Cavazos IV, Esq., CPA - Presiding Officer

- **Diversity Committee**
Develops a diversity program that ensures that NASBA provides opportunities, encouragement, and support to people of color (African-Americans and Hispanics/Latinos) and women to participate in NASBA service and leadership roles.
- **Nominating Committee**
Nominates officers and directors, in accordance with NASBA's bylaws.

Roselyn Morris, Ph.D., CPA - Assistant Presiding Officer

- **Enforcement Resources Committee**
Promotes effective, efficient, and, where appropriate, uniform enforcement of professional standards by boards of accountancy.

Benjamin Peña, CPA - Treasurer

- **Peer Review Compliance Committee**
Promotes effective oversight of practice quality of CPAs and their firms.

Debra Seefeld, CPA - Board Member

- **Audit Committee**
Oversees NASBA's annual financial statement audit and the internal controls, and recommends to the Board of Directors the firm to perform the audit.

Jeannette P. Smith, CPA - Board Member

- **Communications Committee**
Promotes effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

William Treacy - Executive Director

- **International Qualifications Appraisal Board**
As directed by the NASBA Executive Committee, surveys and assesses professional practice standards and qualifications in specified countries and recommends the feasibility of recognition of credentialed non-U.S. professionals to the NASBA Board of Directors.

Daniel Weaver - Director of Licensing/CPE/Peer Review

- **Continuing Profession Education (CPE) Standards Working Group**
Advises the NASBA CPE Committee on matters related to the implementation of the Standards for CPE Programs. ■

ENFORCEMENT ACTIONS

Ratified at the November 12, 2020 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. **Investigation No.: 20-02-08L**
Respondent: James Wesley Haas II
Hometown: Tyler, TX
Certificate No.: 075050
Firm License No.: P05343
Rule Violation: 501.74
Act Violation: 901.502(6)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded. In addition, Respondent must complete eight hours of additional continuing professional education (CPE) in the area of individual tax, refund Complainant for fees paid, and reimburse Complainant for penalties assessed by and paid to the Internal Revenue Service (IRS). Respondent must also pay \$2,500 in administrative penalties and \$730.17 in administrative costs within 30 days of the Board Order.

Respondent did not maintain appropriate documentation to afford a reasonable basis for conclusions in relation to the preparation of a tax return. In addition, Respondent did not adequately supervise the preparation of a tax return by his staff.

2. **Investigation Nos.: 20-06-11L & 20-06-12L**
Respondents: Ivan Cameron Henson & Ivan C. Henson, C.P.A., P.L.L.C.
Hometowns: Richland Hills & North Richland Hills, TX
Certificate No.: 098618
Firm License No.: C08079
Rule Violations: 501.74, 501.90(12), 501.90(13)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$500 and administrative costs of \$345.75 within 30 days of the Board Order. Respondents failed to file a client's tax return after advising client the return had been filed.

Respondents did not respond to a client's inquiries regarding the status of her return.

3. **Investigation No.: 20-05-12L**
Respondent: John Charles O'Hearn
Hometown: Dallas, TX
Certificate No.: 036704
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked; however, the revocation was stayed and Respondent was put on probation for five years. In addition, Respondent must pay \$322.10 in administrative costs within 30 days of the Board Order and comply with the terms and conditions of probation.

Respondent received five years of deferred adjudication for the second degree felony of non-violent sexual assault.

4. **Investigation Nos.: 20-01-17L & 20-01-18L**
Respondents: Melissa Lynn Trainer & Trainer Accounting and Consulting, PLLC
Hometown: Murphy, TX
Certificate No.: 089292
Firm License No.: C08946
Rule Violations: 501.74(b), 501.90(12)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must complete 16 hours of CPE in the area of income tax during the next reporting period, reimburse Complainant for penalties incurred, and provide proof of reimbursement to the Board within 30 days of the Board Order. Respondents must also pay \$527.70 in administrative costs within 30 days of the Board Order.

Respondents completed a client's tax returns incorrectly and failed to respond to the client's attempt to contact her regarding the preparation of her tax return.

TECHNICAL STANDARDS REVIEW COMMITTEE

- **Investigation No.: 19-07-10L**
Respondent: KPMG, LLP
Hometown: Dallas, TX
Firm License No.: P04938
Rule Violations: 501.60, 501.73, 501.90(2), 501.90(7), 501.90(8)
Act Violation: 901.502(6)

Respondent Firm entered into an ACO with the Board whereby Respondent Firm was Reprimanded and ordered to pay an administrative penalty of \$2,000,000 within 30 days of the Board order.

Respondent Firm was the subject of a Securities and Exchange Commission (SEC) Order in Administrative Proceeding File No. 3-19203 styled *In the Matter of: KPMG, LLP* issued on June 17, 2019. The SEC Order censured the Respondent Firm and assessed a civil penalty of \$50,000,000. The SEC found that members of the Respondent firm, including Texas licensees, improperly obtained and used confidential information belonging to the Public Company Accountability and Oversight Board and that Respondent Firm's audit professionals, including Texas licensees, engaged in misconduct in connection with examinations on internally-administered training courses.

Interested in Becoming a Peer Reviewer?



The Texas Society of CPAs is always looking for qualified peer reviewers with experience in accounting and auditing engagements. To learn more about becoming a qualified peer reviewer, visit the Peer Review section of [tscpa.org](https://www.tscpa.org) (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review (jcross@tscpa.net or 972-687-8617).

Ratified at the January 14, 2021 Board Meeting

**AGREED CONSENT ORDERS
BEHAVIORAL ENFORCEMENT
COMMITTEE**

- 1. Investigation Nos.: 20-01-03L & 20-01-04L**
Respondents: Adam Charles Childers & Adam Childers, CPA, P.C.
Hometown: Dallas, TX
Certificate No.: 093268
Firm License No.: C09352
Rule Violations: 501.75, 501.80, 501.81
Act Violation: 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$500, and administrative costs of \$543.64. In addition, Respondent must complete an additional four hours of continuing professional education on ethics.

Respondents disclosed a client's confidential information to another client and both Respondent and Respondent Firm practiced with a delinquent, expired license.

- 2. Investigation No.: 20-10-04L**
Respondent: Michelle Kathleen Roberts
Hometown: Boerne, TX
Certificate No.: 061838
Rule Violation: 501.90(4)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked for a period of five years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for five years. In addition, Respondent must participate in the Accountants Confidential Assistance Network (ACAN). Respondent was convicted of the felony offense of Driving While Intoxicated 3rd or more.

**TECHNICAL STANDARDS
REVIEW COMMITTEE**

- 1. Investigation Nos.: 20-06-05L & 20-06-06L**
Respondents: Charles Henry Houston & Charles H. Houston
Hometown: Spring, TX
Certificate No.: 070144
Firm License No.: T04264
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$2,500 and administrative costs of \$409.41. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits, reviews and compilations.

Respondent Firm issued audit reports for a private school where Respondent and Respondent Firm failed to meet U.S. Department of Education standards and Governmental Auditing Standards.

- 2. Investigation Nos.: 20-08-01L & 20-08-02L**
Respondents: Charles Henry Houston & Charles H. Houston
Hometown: Spring, TX
Certificate No.: 070144
Firm License No.: T04264
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$2,500 and administrative costs of \$409.41. Further, Respondents' certificate and firm license were placed on limited scope whereby Respondents are prohibited from performing audits, reviews and compilations.

Respondent Firm issued audit reports for a private school where Respondent and Respondent Firm failed to meet U.S. Department of Education standards and Governmental Auditing Standards. (Separate complaint from investigation numbers 20-06-05L and 20-06-06L.)

- 3. Investigation No.: 20-09-02L**
Respondent: Mitchell Clay Riley
Hometown: Houston, TX
Certificate No.: 075584
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$5,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

- 4. Investigation No.: 20-09-03L**
Respondent: Elizabeth Casone Ming
Hometown: Ft. Worth, TX
Certificate No.: 092734
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

- 5. Investigation No.: 20-09-06L**
Respondent: Zachary Landon Payne
Hometown: Dallas, TX
Certificate No.: 099247
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

- 6. Investigation No.: 20-09-07L**
Respondent: Christopher Donald Barnes
Hometown: Ft. Worth, TX
Certificate No.: 105646
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

7. Investigation No.: 20-09-11L
Respondent: Sean Scott Collier
Hometown: Houston, TX
Certificate No.: 108533
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

8. Investigation No.: 20-09-12L
Respondent: Meghan Danielle Clark Gates
Hometown: Austin, TX
Certificate No.: 108191
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

9. Investigation No.: 20-09-13L
Respondent: Samantha Maryann Gibiser
Hometown: Decatur, TX
Certificate No.: 112823
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

10. Investigation No.: 20-09-15L
Respondent: Catherine Maureen Lammers
Hometown: Ft. Worth, TX
Certificate No.: 101901
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

11. Investigation No.: 20-09-16L
Respondent: Charles Bradley Luna
Hometown: Houston, TX
Certificate No.: 107819
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

12. Investigation No.: 20-09-17L
Respondent: Hunter Aaron Milliner
Hometown: Ft. Worth, TX
Certificate No.: 107848
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

13. Investigation No.: 20-09-18L
Respondent: Guillaume Francois M. Van Zyl
Hometown: Houston, TX
Certificate No.: 111465
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

14. Investigation No.: 20-09-19L
Respondent: Michael Nicholas Acord
Hometown: North Salt Lake, UT
Certificate No.: 112478
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$1,000 to be paid in installments. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

15. Investigation No.: 20-09-21L
Respondent: Hunter Michael Boyle
Hometown: Denver, CO
Certificate No.: 110939
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

16. Investigation No.: 20-09-24L
Respondent: Scott Porter Curry
Hometown: Ft. Worth, TX
Certificate No.: 108673
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

17. Investigation No.: 20-09-27L
Respondent: Reese Alexander Hale
Hometown: Houston, TX
Certificate No.: 110614
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

18. Investigation No.: 20-09-28L
Respondent: Ross Michael Hargis
Hometown: Bryan, TX
Certificate No.: 110465
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

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 75,000 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

19. Investigation No.: 20-09-29L
Respondent: Kyle Hutson
Jaggers
Hometown: Ft. Worth, TX
Certificate No.: 109169
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

20. Investigation No.: 20-09-32L
Respondent: Emma Delaney
McLean
Hometown: Dallas, TX
Certificate No.: 110084
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

21. Investigation No.: 20-09-35L
Respondent: Christopher
Charles Seekely
Hometown: Dallas, TX
Certificate No.: 110480
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

22. Investigation No.: 20-09-37L
Respondent: Omolara Ajike
Onalapo
Hometown: Revere, MA
Certificate No.: 095154
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. Respondent received, sent or requested exam answers to internally administered continuing professional education exams.

23. Investigation No.: 20-09-38L
Respondent: Eric John
Park
Hometown: Dallas, TX
Certificate No.: 106381
Rule Violations: 501.73, 523.114
Act Section: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$10,000 to be paid in installments.

Respondent manually changed the scores required to pass internally administered continuing professional education exams.

24. Investigation No.: 17-01-24L
Respondent: PMB Helin
Donovan, LLP
Hometown: Austin, TX
Firm License No.: P05374
Rule Violation: 501.90(7)
Act Violations: 901.159,
901.502(6), 901.502(9),
901.502(12)

Respondent entered into an ACO with the Board whereby Respondent was Reprimanded and assessed an administrative penalty of \$25,000 to be paid within 30 days of the date of the Board Order.

Respondent was the subject of an SEC Order in which the firm agreed to settle charges by agreeing to a censure, to engage an independent compliance consultant and to pay a civil penalty.

ARE YOU MOVING?



Whether you move next door or across the country, Board rules require you to notify us within 30 days!

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov
- **Phone:** (512) 305-7853

Continuing Professional Education 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 Rule 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
David Andrew Bain, Houston, TX	11/12/2020
James Allen Belcher, Amarillo, TX	11/12/2020
Robert Earl Berg, Colleyville, TX	01/14/2021
Virginia Elizabeth Caruso, Houston, TX	01/14/2021
Brandon Dwain Cumby, Plano, TX	11/12/2020
Waleed Dakkak, Doha, Qatar	01/14/2021
John Emery Davis, Orange, TX	11/12/2020
Amy Jean Delay, Cypress, TX	11/12/2020
Elizabeth Ann Farmer, Richardson, TX	11/12/2020
Martha Alicia Fasci, San Antonio, TX	11/12/2020
Joel Charles Flint, Flower Mound, TX	11/12/2020
Connie Jo Freeman, Austin, TX	01/14/2021
Gina Roldan Garrison, Houston, TX	11/12/2020
Jose Arturo Gonzalez Jr., Fort Worth, TX	11/12/2020
Victoria Ann Goodman, Fulshear, TX	11/12/2020
Michael Jason Jones, Hutto, TX	11/12/2020
Marla Lozano Martinez, Austin, TX	11/12/2020
Kera Nicole McNeely, Dallas, TX	11/12/2020
Miguel Jose Medellin, Austin, TX	11/12/2020
Earl Raymond Moyer, Houston, TX	01/14/2021
Nathan Mark New, Austin, TX	11/12/2020
Jason Son Nguyen, Chandler, AZ	11/12/2020
Aina Ifeoluwa Phillips, Arlington, TX	11/12/2020
Michael Allen Rossen, Kingwood, TX	01/14/2021
Beth Rachel Weaver Shaffer, Houston, TX	01/14/2021
Patricia Gamez Stoll, Richardson, TX	01/14/2021
Claudia Araceli Torres-Yanez, Pflugerville, TX	01/14/2021
Robin Carter Tusa, Irving, TX	01/14/2021
Ladd Alan Williams Jr., Houston, TX	01/14/2021
Jennifer Nanyin Wu Ayala, Plano, TX	11/12/2020

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
Charles Lewis Adamson, Arlington, TX	11/12/2020
Terry Gene Alderson, McKinney, TX	11/12/2020
George Everett Aldrich, Bellaire, TX	11/12/2020
Reuben Aloysius, Plano, TX	11/12/2020
Deysi Avellaneda, Splendora, TX	01/14/2021
Thomas Everett Aylor, Austin, TX	11/12/2020
Brian Russell Babcock, Castle Rock, CO	11/12/2020
Jeffrey Lee Baliban, New York, NY	01/14/2021
Angela Dorsey Bedford, Austin, TX	11/12/2020
Roger Lee Bentson, San Antonio, TX	01/14/2021
Walter Z. Berger, Dallas, TX	11/12/2020
Ray Steven Berrones, Midland, TX	01/14/2021
Kiran Bhathal, Purcellville, VA	11/12/2020
David Gary Bishop, Coppell, TX	01/14/2021
Gregory Lee Blauser, Houston, TX	11/12/2020
Christina Shilet Boateng, Dallas, TX	01/14/2021
James Donlin Brown, Bellaire, TX	01/14/2021
Melanie Diane Bruns, Katy, TX	01/14/2021
David Mark Brusewitz, Lubbock, TX	11/12/2020
Nam Bui, Los Angeles, CA	11/12/2020
Pamela Jane Burney, Houston, TX	11/12/2020
Greta Sue Burtis, Houston, TX	01/14/2021
Denise Rae Campagna, Corinth, TX	11/12/2020
Michael Scott Cantrell, Dallas, TX	11/12/2020
Charles Melton Carminati, Benbrook, TX	11/12/2020
Natalie Marie Chance, Fern Park, FL	11/12/2020
Andrew Nelson Chester, Houston, TX	01/14/2021
Lap-Yan Allan Chi, Siu Sai Wan, HK	01/14/2021
Joel Christian Chipman, Billings, MT	01/14/2021
Boram Teresa Choi, Los Angeles, CA	11/12/2020
Paul Warren Christopher, Haslet, TX	11/12/2020
Nolan Jewell Clemens Jr., Grapevine, TX	11/12/2020
Keri Jo Click, Midland, TX	01/14/2021
Matthew Wayne Cochran, Dallas, TX	11/12/2020
Robert Warren Coons, Durango, CO	11/12/2020
William Brent Cornwell, Heath, TX	11/12/2020
James Louis Daily Jr., Houston, TX	01/14/2021
Diane Thi Kim Chuan Dang, Maple, Canada	01/14/2021

Respondent / Location	Board Date	Respondent / Location	Board Date
David Allen Daniel, The Woodlands, TX	01/14/2021	David Llewellyn Howe, Fredericksburg, VA	11/12/2020
Andrew Barkley Davis, Houston, TX	01/14/2021	Doris Arlene Howe, Fredericksburg, VA	11/12/2020
Donald Eugene Deal, San Antonio, TX	11/12/2020	Biyu Hu, Dallas, TX	01/14/2021
Steven W. Dean, Dallas, TX	01/14/2021	Yue Hu, Princeton, NJ	11/12/2020
John Joseph Deluca, McGregor, TX	01/14/2021	Gary Wayne Huffaker, Joplin, MO	01/14/2021
Fred Ritter Denkwalter Jr., San Antonio, TX	11/12/2020	Gaynelle Gilbert Iglehart, Dallas, TX	11/12/2020
Laura Carter Diamond, Houston, TX	01/14/2021	Bala Subrahmanian Iyer, Toronto, Canada	11/12/2020
Tammy Diane Diaz, Pipersville, PA	11/12/2020	Patrick Jaikaran, Arlington, TX	11/12/2020
Elizabeth Mixon Dietz, Edinburg, TX	11/12/2020	Stephen Dale Jenkins, Dallas, TX	01/14/2021
Darrell Mason Dillard, Midland, TX	11/12/2020	William Taft Johnson, Forest, VA	11/12/2020
Margaret Cather Ine Obrien Douglas, Spring, TX	11/12/2020	Noelle Yvonne Jones, Round Rock, TX	01/14/2021
George Chester Draper III, Austin, TX	11/12/2020	Vickie P. Jones, Richmond, TX	11/12/2020
Michael Joseph Dutzy Jr., Lawrenceville, GA	11/12/2020	Carole Giddens Kelley, Manchaca, TX	01/14/2021
Lucy Ruth Hubbard Dykes, Mount Vernon, TX	01/14/2021	Robert Case Kenderdine Jr., Grapevine, TX	11/12/2020
Connor James Egan, Westfield, IN	01/14/2021	Stan Alan Kent, Sugar Land, TX	01/14/2021
Stanley Preston Eisenberg, Houston, TX	11/12/2020	James Keith Kerr, Lubbock, TX	11/12/2020
Joseph Albert Escalante, Missouri City, TX	01/14/2021	Kami C. Kiang, Sugar Land, TX	01/14/2021
Justin Louis Eschenburg, Sealy, TX	01/14/2021	William Knight Kibler, Kingwood, TX	11/12/2020
Loyd Arlin Eubanks, Euless, TX	11/12/2020	Douglas Dennis Killebrew Jr., Atlanta, GA	01/14/2021
Samuel Givens Evetts, Houston, TX	01/14/2021	Payton Hal Kiser, Denver, CO	01/14/2021
Michael Jared Fadner, Lansdale, PA	01/14/2021	Derrick James Knight, Houston, TX	01/14/2021
Donald Eugene Fallis, Sioux Falls, SD	01/14/2021	Theodore Francis Kuchta, Mansfield, TX	11/12/2020
Joseph Glen Fehringer, Eagle, ID	11/12/2020	Clement Caulvin Lamza, San Antonio, TX	11/12/2020
Gail Ann Shiderly Ferguson, Wichita Falls, TX	01/14/2021	Fan Lan, Dallas, TX	11/12/2020
Gavin Layne Finlay, Opelika, AL	11/12/2020	Dawn Lynn Laurel, Austin, TX	01/14/2021
James William Fredholm, Kuesnacht, CH	11/12/2020	Ashley Jo Lawther, Deer Park, TX	11/12/2020
Jennifer Freels, Seattle, WA	01/14/2021	Charlotte Marian Leary, Rowlett, TX	11/12/2020
Doyle Gary Freeman, Fort Worth, TX	01/14/2021	Hwa Jung Lee, Lyndhurst, NJ	01/14/2021
Martin Raymond Gauthier, Houston, TX	01/14/2021	Ying Li, Lewisville, TX	01/14/2021
Kelsey Elaine Gendron, Houston, TX	01/14/2021	Robert Lee Liddell Jr., Houston, TX	11/12/2020
Jim K. Gorham, Waco, TX	11/12/2020	Dayton Gunter Lierley, Austin, TX	11/12/2020
Patrick Russell Gould, Houston, TX	01/14/2021	Joanne Mahieu, Flower Mound, TX	01/14/2021
Tonda Lorraine Hadley, Carrollton, TX	01/14/2021	Kevin Randall Manchester, Houston, TX	01/14/2021
Kerstin Haffner, Marxzell, Germany	01/14/2021	Harrison Moore Markley Jr., Austin, TX	01/14/2021
Joel Wayne Hale, Sachse, TX	01/14/2021	Aurelio G. Martinez Kalifa, Albany, CA	11/12/2020
Mary Jane Livingston Hall, Justin, TX	01/14/2021	Nancy Ann Zabokrtsky McCarty, Allen, TX	11/12/2020
Diane Denise Hammer, Houston, TX	11/12/2020	Roger Paul McCarty, Mansfield, TX	01/14/2021
Kristine Louise Hammond, Santee, CA	11/12/2020	Una Joyce McCormick, Fort Worth, TX	01/14/2021
Averill Dean Harrison III, Dallas, TX	11/12/2020	Seth Alan McMeans, Brenham, TX	11/12/2020
Frank George Haugh, Dawson, TX	11/12/2020	Melanie Lynn Merrion, Thurmont, MD	11/12/2020
James Melton Herold, Carrollton, TX	11/12/2020	Gary Lee Miller, San Antonio, TX	11/12/2020
Caroline Heriot Hinton, Park City, UT	11/12/2020	Glen Edward Mitts, San Antonio, TX	01/14/2021
		Lise Anne Monahan, Houston, TX	01/14/2021
		Patricia Lynne Morrison, Clearfield, UT	01/14/2021
		Cindy Maria Mueller, Hofheim, Germany	01/14/2021

Respondent / Location	Board Date
Paul Yan Po Ngan, Houston, TX	11/12/2020
Clair Johnson Nixon, College Station, TX	11/12/2020
Alexander Osemwingie, Houston, TX	11/12/2020
Albert Joseph Osina Jr., The Woodlands, TX	01/14/2021
David M. Pansing, Southlake, TX	01/14/2021
Adam Michael Partipilo, Spring, TX	11/12/2020
William Gregory Patterson, Richardson, TX	01/14/2021
Joe Carl Payne, Weatherford, TX	11/12/2020
Kendall Perry Gregory Pearson, West Jordan, UT	11/12/2020
James Lewis Persky, Salado, TX	11/12/2020
Rotimi Dolapo Phillips, Richmond, TX	11/12/2020
Ryan Phung, Houston, TX	01/14/2021
Peta-Ann Pinnock, Sugar Land, TX	01/14/2021
Ryan Regis Platek, Houston, TX	11/12/2020
Bradley A. Rabin, Austin, TX	11/12/2020
Randy Oran Rainwater, Kingwood, TX	11/12/2020
Michael Crain Raymond, Charlotte, NC	11/12/2020
Clinton Chappell Richardson, Chapel Hill, NC	11/12/2020
Todd Eugene Riley, Louisville, CO	11/12/2020
Bruce Steven Rosenberg, Boston, MA	01/14/2021
Derek Walter Sample, Houston, TX	11/12/2020
Jimmy Lynn Sanford, Arlington, TX	11/12/2020
Tyler James Saucedo, Edwardsville, KS	11/12/2020
Anne Elizabeth Schneider, Dallas, TX	11/12/2020
Kenneth Lee Schwartz, Dallas, TX	01/14/2021
William C. Scurry Jr., El Paso, TX	01/14/2021
Stephen Achankeney Sendze, Brooklyn, NY	01/14/2021
Jack Lee Sharp, Highland Village, TX	11/12/2020
Ronald Craig Sheaffer, Austin, TX	01/14/2021
Roger Collin Shipp, Austin, TX	11/12/2020
Kenneth Todd Shollenbarger, Amarillo, TX	11/12/2020
Penne Suzanne Silverman, Chicago, IL	01/14/2021
Carole Ann Simon, Vidor, TX	11/12/2020
Catherine Joyce Simon, Cheyenne, WY	01/14/2021
Elizabeth Ann Powell Simons, Austin, TX	11/12/2020
Bill Chandler Sisco, Grand Prairie, TX	11/12/2020
Gerald Philip Smith, Houston, TX	11/12/2020
James Adrian Smith, Gulfport, MS	01/14/2021
Jason Glenn Snider, Fort Worth, TX	11/12/2020
James Wilson Steger, San Antonio, TX	11/12/2020
Frank Stephen Stobie, Dallas, TX	01/14/2021
Rama Gene Sweet, Lake Kiowa, TX	11/12/2020
Eugene Gerald Taper, Dallas, TX	01/14/2021
Richard Warren Taylor, Austin, TX	01/14/2021

Respondent / Location	Board Date
Giao P. Thai, Pearland, TX	01/14/2021
Jeffrey Wayne Thomas, Garland, TX	11/12/2020
Murray Leon Veroff, Walnut Creek, CA	11/12/2020
Bobbie Chapman Mayers Walker, San Antonio, TX	11/12/2020
Farrell Angus Walker, Round Rock, TX	11/12/2020
James Dale Watson, Katy, TX	01/14/2021
Daniel Keith Welch, American Fork, UT	01/14/2021
Benjamin Burkhart Whittenburg, Austin, TX	11/12/2020
Chester Williams, Evergreen, CO	01/14/2021
Michael E. Williams, Cumming, GA	01/14/2021
Gail Lapham Wilson, Hockley, TX	01/14/2021
Mark Hardin Winchell, Houston, TX	01/14/2021
Dongjun Yu, Plano, TX	01/14/2021
Heqing Charlie Yuan, The Colony, TX	11/12/2020
Bing-Bing Zhang, Katy, TX	11/12/2020
Xi Zhang, Singapore 278739, Singapore	11/12/2020

Failure to Renew Actions

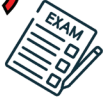
The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent / Location	Board Date
Cody Ann Bradstreet, Wimberley, TX	01/14/2021
Merlin Ray Cavallin, Houston, TX	01/14/2021
Shuoh-Yahn Kelvin Chang, Dallas, TX	11/12/2020
Florence Marie Lanigan, San Antonio, TX	11/12/2020
Kimberly Marie Loocke, San Francisco, CA	01/14/2021
Jennifer May Matteson, Deer Park, TX	01/14/2021
Christine Wenzel McGinnis, San Antonio, TX	11/12/2020
Jessica Lois McWilliams, Houston, TX	01/14/2021
Ali Salim Merchant, San Antonio, TX	01/14/2021
Enrique Narvaez, Richmond, TX	01/14/2021
Sarah Stroud Quinlan, Fairview, TX	01/14/2021

2020 Year in Review



5,240



exam candidates tested
(may have taken multiple sections)

1,650



certificates issued to TX candidates

440



new firm licenses issued

564



CPAs licensed in TX through reciprocity

1,482



licensees retired for the first time

159



CPE sponsors successfully completed review

183



complaints opened with the Board

17



licenses revoked

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