





TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 148 | August 2021

NEWS & UPDATES

Fee Decrease

es, you read the headline correctly. Effective September 1, 2021, the fee to renew your CPA license **decreased** from \$65 to \$60. The fee decrease applies to individuals. The Board is self-sustaining. All direct and indirect costs must be paid from what it collects in license renewal fees, firm registrations, exam fees, sponsor registrations, and other collections.

Fingerprint-Based Background Check Updates

renewing licensees and non-CPA firm owners to complete a state and national fingerprint-based background check. The Texas Legislature has previously mandated fingerprinting requirements for other licensed professionals such as doctors, nurses, architects, engineers, pharmacists, lawyers, and realtors. The deadline for fingerprint-based background checks for all Texas CPAs has been extended to September 1, 2022, as a result of the passage of Senate Bill 297. The bill was passed by both houses and was signed by Texas Governor Greg Abbott on June 7, 2021. As a reminder, all non-CPA owners in Texas firms also are required to complete the fingerprint-based background check by September 1, 2022.

Even though an extension has been granted, **don't procrastinate** and delay any longer than is necessary to complete this important requirement!

Simply follow the instructions on your account page (shown below) after logging into **Online Services** on the TSBPA website (https://www.tsbpa.texas.gov/php/fpl/indsecentry.php).

Your license fees have been paid and your license has been issued.

As of today (05/20/2021) your legislatively mandated CPA License Fingerprint Status is: **Need to be fingerprinted.**

In accordance with the 86th Texas Legislature and Section 901.169 of the Public Accountancy Act, a new fingerprinting requirement has been added to the renewal process for your CPA license.

To schedule your appointment, simply visit <u>IdentoGO: 11J9GV - Texas State Board of Public Accountancy - Licensee</u> and follow the instructions.

The agency Service Code is 11J9GV.

When prompted, please enter your unique Agency Identifier: BP-L0#####

Firms can check the fingerprinting status of non-CPA owners through **Online Services** (https://www.tsbpa.texas.gov/php/fpl/frmsecentry.php). After logging in, simply select 'Non-CPA Owners' under the VIEW heading of the firm's main menu.

Please read the **Frequently Asked Questions** (https://www.tsbpa.texas.gov/licensing/FPFAQ.html) on the Board's website for more fingerprinting information and updates.

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CALENDAR

Swearing-In Ceremony
Saturday, December 4, 2021
10:00 a.m.
Palmer Events Center
Austin, TX

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 July 9, 2021)

Registration Status: A = Currently active E = Currently expired

Sponsor	# Sponsor Name	Date of Next Review	Status
005604	ACIG Insurance Company	07/01/2023 - 06/30/2024	Α
010326	Addison Group	03/01/2023 - 02/28/2024	Ε
010096	Armstrong, Vaughan & Associates, P.C.	07/01/2023 - 06/30/2024	Α
010530	Avion Wealth LLC	05/01/2023 - 04/30/2024	Α
000909	Briggs & Veselka Co., LLP	07/01/2023 - 06/30/2024	Α
008724	Calpine Corporation	06/01/2023 - 05/31/2024	Α
007716	Center for Public Management	08/01/2023 - 07/31/2024	Α
010465	CH Guenther & Son	03/01/2023 - 02/28/2024	Ε
010156	Charter School Success, LLC	03/01/2023 - 02/28/2024	Α
010069	Chevron Phillips Chemical Company LLC	04/01/2023 - 03/31/2024	Α
004046	Crady Jewett McCulley & Houren LLP	06/01/2023 - 05/31/2024	Α
006120	Cynthia K Schuler CPA	07/01/2023 - 06/30/2024	Α
002985	DRDA, PLLC	07/01/2023 - 06/30/2024	Α
010330	Education Service Center, Region 20	03/01/2023 - 02/28/2024	Α
004332	Estate Planning Council of Central Tx	03/01/2023 - 02/28/2024	Α
007313	Filipino American Accountants of Texas	06/01/2023 - 05/31/2024	Α
008878	Fringe Benefit Group, Inc.	03/01/2023 - 02/28/2024	Α
000839	Frost Bank	06/01/2023 - 05/31/2024	Α
010094	Geistweidt, Figer & Company, P.C.	07/01/2023 - 06/30/2024	Α
009609	Greystone Communities, Inc.	06/01/2023 - 05/31/2024	Α
000713	HFMA - Texas Gulf Coast Chapter	04/01/2023 - 03/31/2024	Ε
002912	I.L. "Lonnie" Morris, CPA	06/01/2023 - 05/31/2024	Α
009133	Jones Walker LLP	04/01/2023 - 03/31/2024	Α
008897	Lone Star College	03/01/2023 - 02/28/2024	Α
009820	Nova Associates Inc.	04/01/2023 - 03/31/2024	Α
001610	PepsiCo's Finance College	06/01/2023 - 05/31/2024	Α
010389	Popp Hutcheson PLLC	02/01/2023 - 01/31/2024	Α
000623	Practice Management Group	02/01/2023 - 01/31/2024	Α
008449	Quanta Services, Inc.	02/01/2023 - 01/31/2024	Α
010401	Southside Bank	04/01/2023 - 03/31/2024	Α
002705	Texas Bankers Association	02/01/2023 - 01/31/2024	Α
006461	Turnaround Management Association of Houston	04/01/2023 - 03/31/2024	Α
010239	UNT System Internal Audit	01/01/2023 - 12/31/2023	Α
001508	USAA	05/01/2023 - 04/30/2024	Α

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

505 E. Huntland Drive, Suite 380 Austin, TX 78752-3757

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EDITOR
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Accounting/Administration (512) 305-7800 FAX (512) 305-7854 accounting@tsbpa.texas.gov

CPE (512) 305-7844 FAX (512) 305-7875 licensing@tsbpa.texas.gov

Enforcement (512) 305-7866 FAX (512) 305-7854 enforcement@tsbpa.texas.gov

Executive Director (512) 305-7800 FAX (512) 305-7854 executive@tsbpa.texas.gov

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Publications (512) 305-7804 FAX (512) 305-7875 publicinfo@tsbpa.texas.gov

Qualifications (512) 305-7851 FAX (512) 305-7875 exam@tsbpa.texas.gov

Increasing the CPA Pipeline

National trends show that there is a disparity between the number of recent college graduates with accounting degrees and the number of new candidates sitting for the Uniform Certified Public Accountant (CPA) Exam. According to the American Institute of CPAs, about 1 out of 3 accounting graduates make it all the way to licensure. Also, data from the Social Security Administration shows that roughly 10,000 baby boomers are retiring each day.

The Texas State Board of Public Accountancy (TSBPA) has many efforts underway to foster the growth of the profession and fuel the CPA pipeline. The public interest is best served when CPA services are readily available. The Board's fifth-year scholarship program provided



3,589 scholarships totaling \$8,565,393.14 in scholarships over the past ten academic years (2011–2020). The scholarships aid disadvantaged students who need assistance financing a fifth year of college often necessary to meet the educational requirements to take the CPA Exam. Funds are allocated to participating Texas colleges and universities, whose financial aid offices make the decisions on providing scholarships to individual students.

The fifth-year scholarship program is funded by Texas CPAs who contribute a legislatively mandated \$10 fee to the scholarship program through their annual license renewal. The Public Accountancy Act (the *Act*) provides for the establishment and maintenance of the program. The Texas Legislature passed House Bill 2440 (81st Legislature Regular Session 2009) and Senate Bill 777 (82nd Legislature Regular Session 2011) transferring administration of the accounting scholarship trust fund for fifth-year accounting students to the TSBPA. No administrative costs are assessed by the Board to administer the scholarship program.

Additionally, TSBPA staff routinely meets with accounting students and faculty members at colleges, universities, and student auxiliaries to provide updated information on the CPA Exam and Board requirements. Important news alerts and announcements are also communicated to candidates via email blasts, the Board's website, and social media posts. When an individual completes the CPA Exam, they are sent an application for the issuance of the CPA certificate, along with instructions. One year following the completion of the Exam, a follow-up email is sent to individuals who have not been certified. Additionally, the Board by Rule, has an arrangement with four participating Texas community colleges to offer a complete accounting and business curriculum to meet the Texas education requirements for the Exam. Many individuals who decide to change careers to accounting take advantage of this program.

Employee Tenure in 2021

According to statistics from the U.S. Department of Labor, the median number of years that wage and salary workers had been with their current employer was 4.1 years in January 2020. The Texas State Board of Public Accountancy (TSBPA) has a total of 17 employees who have worked for the agency for more than 10 years and eight employees who have been with the agency for more than 20 years. We are a small agency with a total of 35 employees (we're hiring!) who work hard to serve a total of 81,993 licensees. The following chart shows the number of years employees have worked at the TSBPA as of May 31, 2021:

Employee Tenure in 2021		
0 to 5 Years	9.0	
6 to 10 Years	9.0	
11 to 15 Years	5.0	
16 to 20 Years	4.0	
21 to 25 Years	3.0	
26 to 30 Years	3.0	
31 and over	2.0	
Total employees:	35.0	

ENFORCEMENT ACTIONS

Ratified at the May 13, 2021 Board Meeting

A. AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

 Investigation No.: 21-03-09L Respondent: Steven Lane

Jenkins

Hometown: Houston, TX Certificate No.: 029344 Rule Violation: 501.90(8) Act Violations: 901.502(6),

901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was suspended for a period of three years; however, the suspension was stayed and Respondent was placed on probation for three years under certain conditions.

In Administrative Proceeding File No. 3-20036 styled *In the Matter of Steven Lane Jenkins*, the U.S. Securities and Exchange Commission (SEC) denied Respondent the privilege of appearing or practicing before the SEC as an accountant for a minimum of three years and assessed a civil penalty of \$30,000 as a result of Respondent's failure to disclose two federal bankruptcy petitions to a company for which he was a board member and which the company should have disclosed in filings with the SEC.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 20-09-50L Respondent: James Lee

Thompson

Hometown: Cypress, TX Certificate No.: 098790 Rule Violation: 501.90(7) Act Violations: 901.502(6),

901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was suspended to run concurrent with a two-year suspension under an SEC order; however, the suspension was stayed and Respondent was placed on probation to run concurrent with the two-year suspension under the SEC order. Respondent was also placed on limited scope prohibiting him from performing audits, compilations and reviews for public companies. Respondent was the subject of an

SEC Order in which he agreed to settle charges by agreeing to a suspension from appearing before the SEC as an accountant for a period of two years from the date of the SEC order.

2. Investigation No.: 20-08-04L Respondent: Brian Dee Matlock Hometown: Colleyville, TX Certificate No.: 081350 Rule Violation: 501.90(7)

Respondent entered into an ACO with the Board whereby Respondent was placed on limited scope prohibiting him from performing attest services for public companies and assessed an administrative penalty of \$10,000 to be paid within 30 days of the date of the Board Order.

Respondent was the subject of an SEC Order in which he agreed to settle charges by agreeing to a suspension from appearing before the SEC as an accountant for a period of at least one year.

3. Investigation No.: 20-09-51L Respondent: Lam Duy Ha Hometown: Houston, TX Certificate No.: 093843 Rule Violation: 501.90(7) Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was suspended to run concurrent with a two-year suspension under an SEC order; however, the suspension was stayed and Respondent was placed on probation to run concurrent with the two-year suspension under the SEC order. Respondent was also placed on limited scope prohibiting him from performing audits, compilations and reviews for public companies.

Respondent was the subject of an SEC Order in which he agreed to settle charges by agreeing to a suspension from appearing before the SEC as an accountant for a period of two years from the date of the SEC order.

Ratified at the July 15, 2021 Board Meeting

A. AGREED CONSENT ORDERS

BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 21-03-01L Respondent: James Reed

Bickmore

Hometown: Spring Hill, TN Certificate No.: 040233 Rule Violations: 501.90(6),

501.90(10)

Act Violations: 901.502(6), 901.502(8), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent agreed to a one-year suspension of his license and to pay a \$2,000 administrative penalty and \$477.93 in administrative costs within 30 days of the date of the Board Order.

Respondent entered into a Consent Order with the Tennessee State Board of Public Accountancy whereby Respondent agreed to the Voluntary Suspension of his license through December 31, 2021, to pay a \$2,000 penalty and to complete the National Association of State Boards of Accountancy's ethics course by December 31, 2021. The Order was a result of Respondent failing to file a sales and use tax return after purchasing a plane and then filing a return that did not reflect the actual value of the plane.

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

2. Investigation Nos.: 20-12-04L &

20-12-05L

Respondents: Johanna Elizabeth Kimball & Johanna Kimball CPA (Firm)

Hometown: Austin, TX Certificate No.: 089421 Firm License No.: R00798

Rule Violations: 501.74(b), 501.81,

501.90(12)

Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and agreed to reimburse complainant \$750 and to have a firm registered within 30 days of the Board Order. In addition, Respondents will complete 16 hours of CPE in tax during the current renewal period and will pay \$542.12 in administrative costs and a \$600 administrative penalty in installment payments.

Respondents provided inaccurate advice regarding the opening of a Simplified Employee Pension Plan, made errors on a tax return and failed to respond to a client's inquiries within a reasonable time. In addition, she was practicing through an unregistered entity when Respondent Firm's license was expired.

3. Investigation Nos.: 20-09-52L & 20-09-53L

Respondents: David Arthur Schroeder & D.A. Schroeder CPA PLLC

Hometown: Milwaukee, WI Certificate No.: 091426 Firm License No.: C09717 Rule Violation: 501.90(5) Act Sections: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were suspended for two years. Upon the end of the suspension period, Respondents are revoked for a period of eight years, however, the revocation is stayed, and Respondents are placed on probation for eight years.

Respondent was found guilty of possession of cocaine and drug paraphernalia while his license was suspended due to a prior ACO resulting from a drug related deferred adjudication.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 20-05-11L Respondent: John William

Donovan

Hometown: Westlake Village, CA

Certificate No.: 049969 Rule Violations: 501.90(2),

501.90(7)

Act Violations: 901.502(6),

901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was suspended for a period of one year to run concurrent with a oneyear suspension under an SEC order, however the suspension was stayed and Respondent was placed on probation to run concurrent with the suspension under the SEC order. Respondent was also placed on limited scope prohibiting him from performing audits, compilations and reviews for public companies in Texas and assessed an administrative penalty of \$10,000 and administrative costs of \$313.88.

Respondent was the subject of an SEC Order in which he agreed to settle charges by agreeing to a suspension from appearing before the SEC as an accountant for a period of one year from the date of the SEC order.

2. Investigation Nos.: 21-02-01L &

21-02-02L

Respondents: Christopher Edwin Knauth & Knauth & Company,

P.C.

Hometown: Frisco, TX Certificate No.: 067201 Firm License No.: C10838 Rule Violation: 501.60 Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$500 and administrative costs of \$609.92.

Respondents failed to communicate with a successor auditing firm and failed to timely respond to written communications from the Board.

In Memoriam



Rowland D.
Pattillo, CPA
passed away at
the age of 97
on November
29, 2020 due
to COVID-19.
He served on
the Texas State
Board of Public
Accountancy from

1985 until 1991 and was treasurer from 1989 until 1990. He was chairman of the Behavioral Enforcement Committee and also served on the Constructive Enforcement Committee. Mr. Pattillo served on the Council of the American Institute of Certified Public Accountants and was past treasurer, vice-president, and president of the Texas Society of CPAs.

A native of Arkansas, Mr. Pattillo attended Arkadelphia High School, Henderson State Teachers College, and Ouachita Baptist College. He received a BBA in accounting with honors from the University of Texas at Austin and was a partner of Pattillo, Brown & Hill, L.L.P.

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

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*.

Professional Education), as well as Section 901.411 (CF	E) of the Act.
Respondent / Location	Board Dat
Barbara Heflin Ahmed, Spring, TX	07/15/2021
Anne Fuller Allen, Euless, TX	07/15/2021
Norma Elizabeth Amparan, Grand Prairie, TX	05/13/2021
James Claude Anderson Jr., Frisco, TX Haleh Moshiri Arian, Houston, TX	05/13/2021 07/15/2021
Robert Michael Benavides Jr., San Antonio, TX	05/13/2021
Bruce Lyle Bickham, Richardson, TX	05/13/2021
Tammara Michelle Bigott, Katy, TX	07/15/2021
Robby Lee Blackstock, Burleson, TX	07/15/2021
Laura Ann Kenney Blowey, Houston, TX Stacy Anne Boyd, Fort Worth, TX	05/13/2021
Gillian Boyer, Humble, TX	07/15/2021 07/15/2021
Rebecca Lee Busker, Grapevine, TX	07/15/2021
Ajoob Anyan Chakkachery, Pearland, TX	05/13/2021
Thomas Gordon Chapline, Dallas, TX	07/15/2021
Tyler Michael Chase, Houston, TX	07/15/2021
Diane Elaine Cook, Houston, TX Margaret Ratteree Coughlin, Dallas, TX	07/15/2021 05/13/2021
Charles E. Cramer, Cary, NC	05/13/2021
Randall Wade Crawford, Waco, TX	05/13/2021
Rebecca Jo Crawford, Austin, TX	05/13/2021
Jennifer Pitre Davis, Houston, TX	07/15/2021
Melissa Jo Davis, Texarkana, AR Brandili Da'aun Dehls, Houston, TX	07/15/2021
Ursula Patricia Diaz Lopez, Irving, TX	05/13/2021 05/13/2021
Mary H. Elgohary, Houston, TX	07/15/2021
Renda Mohamed Elhadi, Murphy, TX	07/15/2021
Erin Marie Ferreira, Ponte Vedra, FL	07/15/2021
Morgan Seeley Fisher, Fort Worth, TX	05/13/2021
Fred Alex Flores, The Woodlands, TX Reymundo R. Flores, San Antonio, TX	05/13/2021 05/13/2021
Norman Lee Foreman, Colleyville, TX	07/15/2021
Trent B Foster, Plano, TX	07/15/2021
Stephen Lee Fowler, Fort Worth, TX	07/15/2021
Harrison Edward Fox, College Station, TX	07/15/2021
Valerie Kei Goldsmith, Katy, TX Steven Arch Granda, Houston, TX	07/15/2021
Loren Todd Grummons, Houston, TX	05/13/2021 07/15/2021
Mary Xin Guan, Plano, TX	05/13/2021
Cynthia Lynn Burkhardt Hardy, Kingwood, TX	05/13/2021
Lesley Bachleitner Hazleton, Wichita, KS	07/15/2021
Juan Carlos Hernandez, Houston, TX	05/13/2021
Chad Ryan Hodo, Aledo, TX Donald Wayne Holley, Alexandria, VA	05/13/2021 05/13/2021
Qiong Huang, Dallas, TX	05/13/2021
William Morris Humphries, Greenville, TX	05/13/2021
Wendy K. Hutchinson, McKinney, TX	05/13/2021
Laura Lorena Infante, San Antonio, TX	05/13/2021
Alice Anne Hinds Johnston, Dallas, TX Jodie Gail Jones, Santa Fe, TX	05/13/2021 07/15/2021
Troy James Jordan, Austin, TX	05/13/2021
Javeria Kaleem, Markham, Canada	07/15/2021
Jeffrey Taylor Kennedy, Coppell, TX	07/15/2021
Harry Llewellyn Kent, Houston, TX	05/13/2021
Ashley Rene Kerr, Houston, TX	07/15/2021
James Edward King, Denton, TX Don Richard Kinney, Seven Points, TX	07/15/2021 05/13/2021
Rex Anderson Kinnison, Corpus Christi, TX	07/15/2021
David Behr Kirschner, Plano, TX	07/15/2021
Russell Logan Kornman, Dallas, TX	05/13/2021
Donald Lane Lackey Jr., Houston, TX	07/15/2021
Laurie Kay Lorenz Latham, Southlake, TX Anita Rae Lewis, Kingston, WA	07/15/2021 07/15/2021
Kathleen Rose Louder, Katy, TX	07/15/2021
Rickey Wayne Martin, Midland, TX	05/13/2021
Sherry J. Martinez, Plano, TX	05/13/2021
Charles Robert Massie, Plainview, TX	07/15/2021
Sharon E. Mauricio, Houston, TX	07/15/2021
James Kirk McCormick, Lucas, TX Janet Lynne McCurry, Alvarado, TX	07/15/2021 07/15/2021
Joseph Wesley McDonald, Houston, TX	05/13/2021
Brandi Nicole McMinn, Plano, TX	07/15/2021
Kimberly Ann Melton, Houston, TX	05/13/2021
Teresa A. Minick, Flower Mound, TX	07/15/2021
Melissa Elaine Montgomery, Houston, TX Danielle Tracy Mookhoek, Trophy Club, TX	07/15/2021
Stephen Allen Moore, Corpus Christi, TX	05/13/2021 07/15/2021
The state of the s	31, 10, 2021

Respondent / Location	Board Date
Paige Lynne Morey, Houston, TX	07/15/2021
Mallan Mortazavi-Koupai, Frisco, TX	07/15/2021
Jack Alan Muhlbeier, Keller, TX	05/13/2021
Cynthia Hankamolkit Nelson, Allen, TX	05/13/2021
Teresa Elaine Niles, Plano, TX	07/15/2021
Urthur Njagu, Frisco, TX	05/13/2021
Leann Kathleen Nugent, Houston, TX Francis Culbert Olmsted III, Houston, TX	07/15/2021 05/13/2021
Raymond Perkins III, Dallas, TX	07/15/2021
Robin Marcel Picard, Austin, TX	05/13/2021
Stephen Vincent Pierce, Plano, TX	07/15/2021
Terese Mairead Powers, Austin, TX	07/15/2021
Jessica Bert Rancher, Houston, TX	07/15/2021
Kambam Sitaram Reddi, Cedar Rapids, LA	07/15/2021
George Thomas Reed III, Houston, TX	07/15/2021
Charles Jess Rice, Southlake, TX	05/13/2021
Paul Andrew Richards, The Colony, TX Kemeshia Katrella Richardson, Dallas, TX	07/15/2021 05/13/2021
Bruce Frederick Rieck, Austin, TX	07/15/2021
Carl Anthony Rojas, New York, NY	05/13/2021
Rebecca Ann Roof, Houston, TX	05/13/2021
Michael L. Rousell, Temple, TX	07/15/2021
Thomas Follmer Ruckman, Dallas, TX	05/13/2021
Khristy Anne Santee, Little Elm, TX	07/15/2021
David Ryan Schlosser, Frisco, TX	05/13/2021
Mari Anne Schwanke, Austin, TX Elizabeth James Schwieder, Houston, TX	07/15/2021 07/15/2021
Marla Randall Selva, Hollywood, FL	05/13/2021
N. Anna Shaheen, Houston, TX	07/15/2021
Gail Gooch Shaver, Spring, TX	05/13/2021
Preston Oliver Shurtleff, Murphy, TX	05/13/2021
Kevin Michael Slaton, Southlake, TX	07/15/2021
William Todd Smith, Flower Mound, TX	07/15/2021
Radford K. Snelding, Pahrump, NV	07/15/2021
Sidney Wendell Sorensen Jr., Arlington, TX	07/15/2021 07/15/2021
Gladys Lynn Sparkman, Houston, TX Wallace Dean Spies, Houston, TX	07/15/2021
Gregory Wade Starks, Sugar Land, TX	07/15/2021
Kenneth Rex Stewart, Allen, Tx	07/15/2021
Sally Lin Storie, Frisco, TX	07/15/2021
Linda Darlene Stovall, Dallas, TX	07/15/2021
Barrett Foster Sundberg, Austin, TX	07/15/2021
Christie Lynn Tate, Greenville, TX	07/15/2021
Judith Lydia Ternus, Austin, TX	07/15/2021
Adrian Torres, Houston, TX Evonne P. Tran, Dallas, TX	05/13/2021 05/13/2021
Shannon Fitzgerald Vega, Peyton, CO	07/15/2021
Richard Villanueva Jr., Missouri City, TX	05/13/2021
Stuart Alan Walker, Dallas, TX	07/15/2021
Charles Aaron Wall Jr., Bedford, TX	07/15/2021
Charles Eugene Wilson Jr., Fort Worth, TX	07/15/2021
Blaine Allen Wright, Austin, TX	05/13/2021
Wangchen Wu, Lewis Center, OH	05/13/2021 05/13/2021
Xiao Xiao, Allen, TX Robin Anne Ziegler, Dallas, TX	05/13/2021
TODITA TITO LICGICI, Dallas, TA	00/10/2021

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 Farhan Khalid Adhami, Houston, TX John Jason Ahola, Toronto, Canada James Robert Alberts, Tyler, TX Kathy Scott Aldridge, Dallas, TX Jennifer Gale Anderson, Dallas, TX Jennifer Gale Anderson, Dallas, TX George Henry Baade, Sealy, TX John Alan Bain, Dallas, TX William Edwin Baine, Knoxville, TN Carl Elliott Barber, Overland Park, KS Kathryn B. Beard, Dallas, TX Paul James Bennett, Dallas, TX Frederick Mitchell Bernhardt, Spring, TX Dorothy Ann Blue, Dripping Springs, TX Emily Frances Beall Bone, Houston, TX Roger Bonney, Houston, TX Jay Darcy Boock, Jacksonville, FL Gretchen Marie Bradford, Houston, TX Molly Kinchen Broussard, Zachary, LA Michael Eric Brown, Tallahassee, FL Dena Belma Bruni, Smyrna, GA	Board Date 05/12/2021 07/16/2021 05/16/2021 05/16/2021 05/16/2021 05/16/2021 05/16/2021 05/12/2021 05/12/2021 05/12/2021 05/12/2021 05/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021 07/16/2021
Brenda Kaye Bull, Houston, TX	07/16/2021

Respondent / Location	Board Date
Gerald Keith Burger, Houston, TX	07/16/2021
Brian Lee Casselman, McKinney, TX	05/16/2021
Julia Katherine Chandler, Dallas, TX	05/16/2021
Robert Allen Cheiffetz, Humble, TX	07/16/2021
Shuchi Chen, Taichung, Taiwan	07/16/2021
Xiao Cheng, Austin, TX	07/16/2021
Samneang Chheng, London, UK	05/16/2021
Brian Jason Coe, Montgomery, TX	07/16/2021
John Michael Colwell, Houston, TX	07/16/2021
Thomas Corboy, Seattle, WA	07/16/2021
Howard Wayne Craft, Lago Vista, TX	07/16/2021
Michael Anthony Crumley, Lubbock, TX	05/12/2021
Lynn Gartman Cullom, Montgomery, TX	07/16/2021
Paul Francis Danaher, Mt. Pleasant, SC	05/16/2021
Tina Brooks Dinesman, San Antonio, TX	05/16/2021
Joel Scott Dobson, Scottsdale, AZ	05/16/2021
Janice Dorish, Maidstone, UK	05/16/2021
Henry Osborne Drilling Jr., League City, TX	05/12/2021
	07/16/2021
Maryann Frances Edgecomb, Santa Barbara, CA	05/12/2021
Stephen Glenn Elwood, Houston, TX	07/16/2021
Frank Reid Ewing, Katy, TX	
Alison Noelle Fagan, New York, NY	05/16/2021
Philip A. Fasoro, Roswell, GA	07/16/2021
Tracy Ann Ferguson, Houston, TX	07/16/2021
David Nicholas Ferreira, Ponte Vedra, FL	05/16/2021
Robert Donald Forrester, Amarillo, TX	05/12/2021
Ora Lee Frisch, Bulverde, TX	05/12/2021
Douglas John Fuhrman, The Woodlands, TX	07/16/2021
Mark Eugene Galbreath, San Antonio, TX	07/16/2021
Jonathan Sterling Gallegos, Washington, DC	07/16/2021
Bertha Mercado Gamez, Chula Vista, CA	05/12/2021
Catherine Walker Giesinger, Houston, TX	05/16/2021
Sergio Miguel Giralt, Houston, TX	07/16/2021
John Hamilton Glover, Houston, TX	05/12/2021
Eugene Richard Golembiewski, Wimberley, TX	07/16/2021
Xin Gong, Houston, TX	07/16/2021
Harold Wayne Goodgion, Granbury, TX	05/12/2021
James K. Grant, Plano, TX	07/16/2021
Jesus Orlando Guerra, Tomball, TX	05/16/2021
Daniel L. Hagen, Humble, TX	05/12/2021
David Eugene Hamblin, League City, TX	07/16/2021
Eugene Adolphus Hawkins Jr., Brownwood, TX	07/16/2021
Murphy Eugene Head Jr., Johns Creek, GA	05/12/2021
Gerald Richard Heep, Seguin, TX	05/12/2021
Bradley Edmond Herbert, Kingwood, TX	07/16/2021
Sara Louise Hicks, Devine, TX	05/16/2021
Jeffrey Alan Hill, Houston, TX	05/12/2021
Carol Ann May Hoffman, Houston, TX	07/16/2021
David Minet Hoffman, Deer Park, TX	05/16/2021
Donald Robert Holson Jr., Midlothian, TX	05/12/2021
John Martin Hoover, Houston, TX	05/12/2021
Connie Sheeler Howard, Aliquippa, PA	05/16/2021
Kevin Bernard Howard, Houston, TX	07/16/2021
Lauren Elizabeth Howland, Chicago, IL	05/16/2021
Bryan Douglas Ives, Sugar Land, TX	05/12/2021
Brian William Jagla, South Bend, IN	07/16/2021
Dax Dalton Jarnagin, Sachse, TX	07/16/2021
Susan Elizabeth Jernigan, Grapevine, TX	05/12/2021
Edmund Cornelius Johnston IV, Arlington, TX	07/16/2021
Tammie Eugenia Jones, Bandera, TX	07/16/2021
David Robert Kasen, Brooklyn, NY	07/16/2021
Glenn Edward Keenon, Norman, OK	07/16/2021
	05/16/2021
Brittney Danielle Kerner, San Francisco, CA	07/16/2021
Joe Carol King, Kingwood, TX	07/16/2021
Nancy Ann Kirk, Midland, TX	
Mary Kate Kiser, Henrico, VA	07/16/2021 05/16/2021
Loretta S. Knittel, Livingston, TX	07/16/2021
Richard Leonard, Friendswood, TX	
Haiyan Li, Frisco, TX	07/16/2021
Shin-Mei Lin Liao, San Marino, CA	07/16/2021
James William Littlejohn, Hurst, TX	07/16/2021
Gene Alan Long, Houston, TX	05/12/2021
Miriam Wren Malvino, San Ramon, CA	05/12/2021
Sherri Ann Mannina, New Orleans, LA	05/12/2021
Cave Johnson McKeown III, Houston, TX	07/16/2021
Walter James McMahon, Allen, TX	07/16/2021
Frank Letcher McNeny III, Valley Center, KS	05/12/2021
Michael Lynn McQuinn, Dallas, TX	05/12/2021
Jeffery Wayne Merecka, Cypress, TX	07/16/2021
John Marshall Mills, Houston, TX	07/16/2021
Kieran Leigh Mills, Auckland, New Zealand	05/16/2021
Katherine Kelly Minckler, Tacoma, WA	05/16/2021
Karen Michelle Miracle, Houston, TX	05/16/2021
Edward Pickering Montgomery Jr., Desoto, TX	05/16/2021
Glenn Richard Munden, New Braunfels, TX	07/16/2021
Kathleen Laurel Vaingat Nathan, Houston, TX	05/12/2021
Phuong Thi Mai Nguyen, Hermitage, TN	05/12/2021
Kelli Ann Nichols, Austin, TX	07/16/2021

Respondent / Location	Board Date
Susan Frank Nobles, Belton, TX	05/16/2021
Niti Tan Nuchkasem, Plano, TX	05/12/2021
Sheri Richards O'Dell, Plano, TX	07/16/2021
Shaina Marie Oleson, Scottsdale, AZ	07/16/2021
Holli Christine Pagel-Nichols, Houston, TX	07/16/2021
Bethany G. Perkins, Frisco, TX	05/12/2021
Leeland Vance Prillaman, Katy, TX	07/16/2021
Lisa Allgeier Pugh, Dallas, TX	05/16/2021
Nathaniel Hoffman Rattner, Austin, TX	07/16/2021
Curtis Donnel Reed, Corpus Christi, TX	07/16/2021
Flavia Rigamonti, Washington, DC	07/16/2021
James Franklin Rogers, Dallas, TX	07/16/2021
Mary Ardis Smith Rucas, San Antonio, TX	07/16/2021
Linda Michele Rucker, Benbrook, TX	07/16/2021
Ellis Rushefsky, Sugar Land, TX	05/16/2021
Wayne Norwood Sallach, Windsor, Canada	05/16/2021
Toby Alan Satrang, Aurora, CO	07/16/2021
Steven Edwin Sawyers, Lubbock, TX	05/16/2021
Teresa Marie Self, El Paso, TX	07/16/2021
Timothy Mark Self, Floresville, TX	05/16/2021
Purvi Girish Shah, Alpharetta, GA	05/16/2021
Jeremy Lawrence Sherby, Houston, TX	07/16/2021
Stuart Wesley Simons, Austin, TX	07/16/2021
Stephen Warren Smith, Fort Worth, TX	05/12/2021
Walter Frank Snyder, Rio Rancho, NM	07/16/2021
Teodora Alacon Sta Ana, Houston, TX	05/12/2021
Robert Forrest Steele, Camdenton, MO	05/12/2021
Deborah Ann Stevens, Wichita Falls, TX	05/16/2021
Michael Anthony Strube, Andover, KS	07/16/2021
Robert Lynn Stuenkel, Dallas, TX	07/16/2021
Patricia Babbette Bell Stull-Bowles, Plano, TX	07/16/2021
Sharon Sue Mitchell Summerall, Alamo, TX	05/12/2021
Christian Andi Tan, Houston, TX	07/16/2021
Bernadette E. Tasher, Austin, TX	07/16/2021
Richard Stephen Thomas, Amarillo, TX	05/12/2021
Samantha Grace Thomas, Fort Worth, TX	07/16/2021
Overton Thompson IV, Austin, TX	07/16/2021
Gordon Michael Thyberg, San Marcos, TX	07/16/2021 05/16/2021
Heather Mackay Tripodo, Houston, TX Dennis Roland Turnipseed, Richmond, TX	05/16/2021
Ami Wang, Rockville, MD	07/16/2021
Eli Keith Wheeler, La Jolla, CA	07/16/2021
Danica Corrine Williams, Desoto, TX	05/12/2021
Amelia Kay Woolery, Texarkana, TX	05/12/2021
Eric Chok-Yin Wu, Kowloon, Hong Kong	05/16/2021
Lucy Mei Wu, Sugar Land, TX	07/16/2021
Cody Guixi Xiao, Houston, TX	07/16/2021
Raymond Daniel Yackell, Houston, TX	05/16/2021
Fath Yen, Irvine, CA	07/16/2021
Harry Michael Yoste III, Dallas, TX	05/12/2021
Robert Ward Young, Lantana, TX	07/16/2021
Kamme Sue Young-Wirz, Dallas, TX	05/12/2021
Yuan Zhou, Fremont, CA	05/16/2021
Michael Jon Zotter, Katy, TX	05/16/2021
Janice Webre Zwinggi, Spring, TX	07/16/2021

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
Megan Leann Carpenter, Austin, TX	05/13/2021
Collette Keh-Lui Chen, Houston, TX	05/13/2021
Eden Rupinta Gallardo, San Antonio, TX	05/13/2021
Dylan Michael Innes, Katy, TX	05/13/2021
Joshua James Kozel, Katy, TX	05/13/2021
Kenneth Wayne Martin, Mexia, TX	05/13/2021
Emmanuel Marquel Miller, Denton, TX	07/16/2021
Ethan Charles Palmer, Houston, TX	05/13/2021
Theodore C. Search, San Antonio, TX	07/16/2021
Olufunmilola Tolulope Soyebo, Missouri City, TX	07/16/2021
Clifford Elliot Stoops II, Dallas, TX	05/13/2021
Pamala Lynn Thies, Tiki Island, TX	07/16/2021

Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380 Austin, Texas 78752-3757

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If you are struggling with alcohol addiction, substance abuse or mental health issues, ACAN is here to help. ACAN can provide referrals to professionals who are familiar with your unique challenges. Don't hesitate to get the help you need today.

Call 866-766-2226 or visit tx.cpa/resources/acan

