



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees Vol. 151 | May 2022

NEWS & UPDATES

Fingerprinting Deadline is August 31, 2022

The deadline for Texas CPAs to complete the fingerprint-based background check is August 31, 2022. Don't procrastinate and delay any longer than is necessary to complete this requirement! To check your fingerprinting status or learn how to complete this requirement, simply follow the instructions on your account page after logging into [Online Services](#) on the Texas State Board of Public Accountancy (TSBPA) website. Fingerprinting services are provided by IdentoGO and there are plenty of appointments available across the state. The Board will usually receive your fingerprinting results within 48 hours after you have been fingerprinted.

"Getting fingerprinted was so easy that I don't recall any difficulty involved with it," said TSBPA Presiding Officer Manuel "Manny" Cavazos IV, Esq., CPA. "I have been fingerprinted three times. For my law license, a concealed handgun license, and my CPA license. I would encourage any CPA to get it done right away and don't delay!" Mr. Cavazos said.

Exemptions

The only exemption from fingerprinting is to be eligible for and claim a retired or disabled license status with the Board prior to the August 31, 2022 deadline. As a reminder, all non-CPA owners in Texas firms are also required to complete the fingerprint-based background check. Texas CPAs residing outside of the state and Texas CPAs that have a CPE exemption are also required to be fingerprinted.



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CALENDAR

Swearing-In Ceremony
 Saturday, June 25, 2022
 10:00 a.m.
 Palmer Events Center
 Austin, TX

In Memoriam



Jerry A. Davis, CPA passed away at the age of 85 on April 14, 2022. He was appointed to the Texas State Board of Public Accountancy by Governor George W. Bush in 1995 and served until 2001. He was treasurer from 1997 until 2001. He also served on several National Association of State Boards of Accountancy committees, including Litigation Response, Technical Standards, and Nominating committees.

Mr. Davis received his BBA in Accounting from Texas Tech University and served in the National Guard and Army Reserves for seven years. He was named a Distinguished Alumnus of Texas Tech's Business School in 1996. He

worked for EY, Ernst & Young, and retired as a partner after 33 years.

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS SUCCESSFULLY COMPLETING REVIEW (as of April 11, 2022)

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010158	Association of Certified Fraud Examiners - Dallas Chapter	03/01/2024 - 02/28/2025	A
000516	Axley & Rode, LLP	02/01/2024 - 01/31/2025	A
010053	Bumgardner, Morrison & Company LLP	02/01/2024 - 01/31/2025	A
008425	Burlington Northern Santa Fe, LLC	12/01/2023 - 11/30/2024	A
000595	Chamberlain, Hrdlicka, White, Williams & Aughtry	02/01/2024 - 01/31/2025	A
007254	EOG Resources, Inc.	03/01/2024 - 02/28/2025	A
007582	Express Information Systems, Inc.	03/01/2024 - 02/28/2025	A
001374	Faske Lay & Co., LLP	02/01/2024 - 01/31/2025	A
010130	Financial Executives of Houston, Inc.	11/01/2023 - 10/31/2024	A
009575	Gibson Ruddock Patterson, LLC	03/01/2024 - 02/28/2025	A
009378	Ham Langston & Brezina, LLP	02/01/2024 - 01/31/2025	A
008278	Harris County Department of Education	03/01/2024 - 02/28/2025	A
010439	Kedra A. Flowers CPA PC	10/01/2023 - 09/30/2024	A
005940	Lennox International, Inc.	01/01/2024 - 12/31/2024	A
007243	Malnory, McNeal & Company, PC.	02/01/2024 - 01/31/2025	A
008677	MUFG Capital Analytics, LLC	03/01/2024 - 02/28/2025	A
008935	Robnett CPAs	05/01/2024 - 04/30/2025	A
009566	Tammy Vasilatos, CPA, LLC	02/01/2024 - 01/31/2025	A
010564	TC Energy	12/01/2023 - 11/30/2024	A
000438	Texas Christian University	01/01/2024 - 12/31/2024	A
010064	Thomas, Thomas & Thomas PC	04/01/2024 - 03/31/2025	A

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

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Notices

An email reminder was sent at the end of March 2022 to the remaining Texas CPAs that have yet to be fingerprinted. A second reminder will be emailed and a hard copy letter mailed at the end of June to those who remain unfingerprinted. After the August 31, 2022 deadline, "Hearing to Suspend" Notices will be issued to those who still need to be fingerprinted. This may result in your license being suspended. Use [Online Services](#) on the TSBPA website to update your contact information and ensure you receive important Board communications.

Why is it necessary for me to get fingerprinted?

Please keep in mind the decision to make fingerprinting mandatory for all Texas CPAs was **not** made by the Texas State Board of Public Accountancy. The Sunset Commission made the recommendation to the Texas Legislature and the Legislature passed a law in 2019 requiring all CPAs to be fingerprinted. CPAs were not singled out for this requirement. The Texas Legislature has previously mandated fingerprinting requirements for other licensed professionals such as doctors, nurses, architects, engineers, pharmacists, lawyers, and realtors. And approximately 20,000 CPAs were fingerprinted as Exam candidates.

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

CPA Evolution Transition Policy

As you may have heard, the Uniform CPA Exam is changing significantly in January 2024. The new CPA Exam consists of a new core + disciplines. It will continue to provide a strong foundation in accounting, auditing, and tax while adding increased emphasis in technology. All sections of the new Exam will test on technology knowledge and skills. CPA candidates will also test in their choice of one of the three new discipline sections, which are 1.) business reporting and analysis, 2.) information systems and controls, and 3.) tax compliance and planning.

- If a candidate successfully passes AUD, BEC, FAR and REG and retains credit for each before December 31, 2023, they do not need to test under the new 2024 CPA Exam. They must simply meet the other requirements for licensure and apply for their CPA license. If a candidate has credit for BEC on the current CPA Exam, they will not need to take any of the three new discipline sections.
- If a candidate loses credit for AUD, FAR, or REG after December 31, 2023, they must take the corresponding new Core section of AUD, FAR, or REG. If the candidate loses credit for BEC after December 31, 2023, they must select one of the three new discipline sections.

A candidate's current credit will become a credit for the 2024 CPA Exam section. The proposed 2024 CPA Exam blueprints and test design will be published on July 1, 2022, and the finalized Core and Discipline blueprints along with the test design will be published in January 2023. None of the sections of the current CPA Exam will be available for testing after December 31, 2023.

For more information visit EvolutionofCPA.org and read the [FAQ](#). Email questions to FeedbackEvolutionofCPA.org. ■



ENFORCEMENT ACTIONS

Ratified at the March 17, 2022 Board Meeting

AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- Investigation No.: 22-02-08L
Respondent: Bradley Jonathan Harris
Hometown: Frisco, TX
Certificate No.: 086469
Rule Violations: 501.90(2), 501.90(4)
Act Violations: 901.502(2), 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked. Respondent pleaded guilty to one count of Conspiracy to Commit Health Care Fraud and one count of Health Care Fraud on January 26, 2022 and was sentenced to 159 months in prison.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 21-08-01L
Respondent: Shannon Lynn Greene
Hometown: Arlington, TX
Certificate No.: 056100
Rule Violation: 501.90(8)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, assessed an administrative penalty of \$20,000 and administrative costs of \$469.99.

Respondent entered into an agreed Cease and Desist Order with the Securities and Exchange Commission. Respondent allegedly failed, as the chief executive officer of a company, to design and maintain proper accounting controls to ensure compliance with generally accepted accounting principles and allegedly failed to properly assess the effectiveness of the disclosure controls and procedures and internal controls over financial reporting for a company.

2. Investigation Nos.: 21-10-15L & 21-10-16L
Respondent: Melissa Gonzalez & Oscar R. Gonzalez & Associates
Hometown: Pharr, TX
Certificate No.: 070231
Firm License No.: C07484
Rule Violations: 501.60, 501.73
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 \$1,000, and administrative costs of \$411.22.

Respondents issued audited financial statements before obtaining a management representation letter and before finalizing financial statements from management.

Did you change your mailing or email address?



To ensure you continue to receive important Board communications, please notify us if your mailing address or email address has changed!

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov

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

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
Lawrence Joseph Aertker, Katy, TX	3/17/2022
Gilbert R. Arispe, Coppell, TX	3/17/2022
Shannon Dee Avants, Argyle, TX	3/17/2022
Walter Wyatt Barnes Jr., Dallas, TX	3/17/2022
Dent Browning Beall, Columbus, TX	3/17/2022
Robert Wayne Bednorz, Houston, TX	3/17/2022
Abdulsabur Oladipupo Bello, Sugar Land, TX	3/17/2022
Kelli Dames Blount, Austin, TX	3/17/2022
Mary Jane Boujaoude, Cypress, TX	3/17/2022
Gordon Jeffrey Brattain, Morrison, CO	3/17/2022
Gerald David Brown, Dripping Springs, TX	3/17/2022
James L. Bruning Jr., Humble, TX	3/17/2022
Amy Elizabeth Biediger Byrom, Smithville, TX	3/17/2022
Krishna Madhusudan Chandan, Cupertino, CA	3/17/2022
Mary S. Clark, Plano, TX	3/17/2022
Jeffrey Thomas Cooper, Houston, TX	3/17/2022
Michael Lee Cunningham, Weatherford, TX	3/17/2022
Betty Jo Rogers Desselle, Houston, TX	3/17/2022
Erin Kathleen Dial, Katy, TX	3/17/2022
John Yuxiang Du, Flower Mound, TX	3/17/2022
Jonathan Michael Ellis, Spring, TX	3/17/2022
Maria Cecilia Baptista Eugenio, Grand Prairie, TX	3/17/2022
Muhammad Qasim Farooq, Katy, TX	3/17/2022
Victoria Hella Garcia, Cypress, TX	3/17/2022
Erik F. Garza, Houston, TX	3/17/2022
Kristen Lee Gleinser, Cedar Park, TX	3/17/2022
Scott Soren Gorrell, Broomfield, CO	3/17/2022
Mijin Han, Chicago, IL	3/17/2022
Michael Walter Hansen, Mesa, AZ	3/17/2022
Stephanie Arlene Herff, Richmond, TX	3/17/2022
James Raymond Higdon, Santa Fe, NM	3/17/2022
Robert Grant Hill, Houston, TX	3/17/2022
Jamie Lynn Iglesias, Deming, NM	3/17/2022
Pamela Denise Powe Jackson, Carrollton, TX	3/17/2022
Kelly Wenfield James, Flower Mound, TX	3/17/2022
James Patrick Johnson, Victoria, TX	3/17/2022
Ryan Lee Johnson, Martinsville, VA	3/17/2022
Scott Richard Jones, Austin, TX	3/17/2022
Theresa Louise Jones, Spring, TX	3/17/2022
Mary Kay Greiner Jorgensen, Grand Prairie, TX	3/17/2022
Joel Adam Kennedy, Missouri City, TX	3/17/2022
Mary A. Kirk, San Antonio, TX	3/17/2022
Amy Michelle Lawler, Midland, TX	3/17/2022
William W. McMahan, Sunnyvale, TX	3/17/2022
Pamela Jean Pope McMillan, Big Spring, TX	3/17/2022
Andrie Meiring, Dallas, TX	3/17/2022
Sameer Alimohammed Mithani, Coppell, TX	3/17/2022
Derek Layne Morris, Houston, TX	3/17/2022
Chasity Elane Munn, Katy, TX	3/17/2022
Hasan Owis, Doha, Qatar	3/17/2022
John Michael Parker, Dallas, TX	3/17/2022
Roshni Patel, Houston, TX	3/17/2022
Jennifer Dawn Pena, Spring, TX	3/17/2022
Ngoc Nguyen Pham, Tomball, TX	3/17/2022

Respondent / Location	Board Date
Carrie Marie Prehoda, Austin, TX	3/17/2022
Levi Marion Preston, Austin, TX	3/17/2022
Mary Ellen Rodriguez, Humble, TX	3/17/2022
Timothy Matthew Roling, Dallas, TX	3/17/2022
John Francis Schmidtberger, Garland, TX	3/17/2022
Rajalakshmi Seshan, Pearland, TX	3/17/2022
Ann Donna Simmons, San Antonio, TX	3/17/2022
William Emil Skrivaneck Jr., Kingwood, TX	3/17/2022
Thomas Alan Smith, Cypress, TX	3/17/2022
Bryan Lee Stroud, Prosper, TX	3/17/2022
Rickey Lee Sweat, Dallas, TX	3/17/2022
Bryan Edward Sweeney, Dallas, TX	3/17/2022
Christine Leigh Tesdall, Richardson, TX	3/17/2022
Brian E. Tullos, Sachse, TX	3/17/2022
Kimberly Sue White, Southlake, TX	3/17/2022
Hector Adrian Willars, Houston, TX	3/17/2022
Michael Edward Williams, Houston, TX	3/17/2022
Walter A. Wright, Fort Worth, TX	3/17/2022
Belinda Denise Wyatt, Houston, TX	3/17/2022
Ray Louis Zaboroski, Dallas, TX	3/17/2022

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
Russell Hugh Adkins, Pukalani, HI	3/17/2022
Wilson Cain Anthony, Little Rock, AR	3/17/2022
Aaron Russell Blankenship, Rancho Cordova, CA	3/17/2022
Carolyn Ann Bradford, Denver, CO	3/17/2022
John Murphy Brame, Houston, TX	3/17/2022
Russell Don Burson, Colleyville, TX	3/17/2022
Diane Courie Carleton, Dallas, TX	3/17/2022
Peter Buckley Casey, Kerrville, TX	3/17/2022
Hsiao-Hui Chang, New Taipei City, Taiwan	3/17/2022
Grace Kuei-Chiao Chou, Sugar Land, TX	3/17/2022
David John Christensen, San Antonio, TX	3/17/2022
William Franklin Cole III, The Colony, TX	3/17/2022
Sylvia De Leon, Fort Worth, TX	3/17/2022
John Winston Douglas Jr., Phoenix, AZ	3/17/2022
Michael Kent Dyer, Corpus Christi, TX	3/17/2022
Catherine Lianne Eben, Houston, TX	3/17/2022
Lenita Morrill Emanuelsen, Seabrook, TX	3/17/2022
Sandra Ngozi Emele, Allen, TX	3/17/2022
Diane Meyer Emery, Rowlett, TX	3/17/2022
Serena Lynn Fendley, Katy, TX	3/17/2022
David John Flanigan, Carrollton, TX	3/17/2022
Norman Ray Francis, College Station, TX	3/17/2022
James Lawrence Frankeberger, Frisco, TX	3/17/2022
Bryan Michael Gaston, Houston, TX	3/17/2022
Jennifer Kay Gathright, Raleigh, NC	3/17/2022
Elizabeth Stockton Gibbs, Washington, DC	3/17/2022
Arthur Darrell Gregory, Aledo, TX	3/17/2022
Graham Campbell Grunow, Fort Worth, TX	3/17/2022
Donald Bryan Guthrie, Plano, TX	3/17/2022
Ahmed Faraz Haider, Southampton, NY	3/17/2022
Tyneshia Deytril Hamilton, Princeton, NJ	3/17/2022



Total Licensees

Where Texas CPAs Work



Overall CPA Total 77,810

Practicing CPAs Total 56,787

Client Practice	
Employee	11,709
Partner, Officer, Director	7,348
Sole Proprietor	2,435
Subtotal	21,492

Non-Client Practice	
Industry	27,122
Other	3,938
Government	2,727
Education	1,098
Subtotal	34,885

Other	
Retired/Disabled	12,610
Reported Non-Practice	8,823
Subtotal	21,433

Source:

Self-reported statistical data, as of April 1, 2022, for individuals with an issued license from the Texas State Board of Public Accountancy.

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 tx.cpa (under the "Advocacy" tab) or contact Jerry Cross, CPA, Director of Peer Review (jcross@tx.cpa or 972-687-8617).

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TIME, ATTENTION & ENERGY
It shouldn't take a toll on your
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