



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 152 | August 2022

NEWS & UPDATES

Fingerprints Are Due this Month!

If you have already completed the Texas CPA fingerprint-based background check you can breathe a sigh of relief and read no further. However, if you are one of the remaining Texas CPAs who needs to get fingerprinted, you have until August 31, 2022 to complete this legislatively-mandated 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.

Notices

An email reminder was sent at the end of March 2022 and a second email reminder and a hard copy letter was mailed at the end of June 2022 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.

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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**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of July 12, 2022)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
009491	Axia Partners	05/01/2024 - 04/30/2025	A
006926	BCS ProSoft LLC	07/01/2024 - 06/30/2025	E
010582	Clear Channel Outdoor	03/01/2024 - 02/28/2025	A
000377	Colorado Society of CPAs	01/01/2024 - 12/31/2024	A
010196	Frost Bank - Corporate Banking	07/01/2024 - 06/30/2025	A
000628	Governor's Center for Management Development, LBJ School UT	03/01/2024 - 02/28/2025	A
003459	GuideStone Financial Resources	05/01/2024 - 04/30/2025	A
004724	Haynes and Boone, LLP	08/01/2024 - 07/31/2025	A
009613	Meredith & Associates	07/01/2024 - 06/30/2025	A
008928	Nabors Corporate Services, Inc.	05/01/2024 - 04/30/2025	A
009504	National Instruments	07/01/2024 - 06/30/2025	E
004504	Norton Rose Fulbright	06/01/2024 - 05/31/2025	A
007375	Patterson & Associates	07/01/2024 - 06/30/2025	A
008984	PriceKubecka, PLLC	08/01/2024 - 07/31/2025	A
008915	South Texas Chapter, ISSA	04/01/2024 - 03/31/2025	A
000557	Sproles Woodard, LLP	02/01/2024 - 01/31/2025	E
004619	Sutton Frost Cary, LLP	06/01/2024 - 05/31/2025	A
010584	Tax Credit Collective, LLC	04/01/2024 - 03/31/2025	A
002186	Texas Hospital Association Foundation	05/01/2024 - 04/30/2025	A
000920	The University of Texas at Austin, Texas Executive Education	07/01/2024 - 06/30/2025	A
000567	Valero Services, Inc.	02/01/2024 - 01/31/2025	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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Why do I need 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. ■

Individual Licensing Fee Increase

As a result of the Board's projected revenue, expenditures, and fund balances, modest fee increases are necessary to maintain the same level of operations for Texas licensees. Effective September 1, 2022, the annual individual license fee will increase from \$70 to \$85 (includes \$10 scholarship fee). All other fees will remain the same. The Board has not increased fees for licensees since September of 2019 and in 2021 the overall license renewal fee was reduced. 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. ■

Fifth-Year Accounting Students Scholarships

The Texas State Board of Public Accountancy administers a scholarship program for fifth-year accounting students attending participating Texas schools. In the 2021-2022 academic year, there were 254 scholarship recipients and a total of \$728,584.46 scholarship funds were awarded. 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* 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 were assessed by the Board to administer the scholarship program. ■

Fifth-Year Accounting Students Scholarships



Recommended minimum per academic year:

Up to **\$6,000**

Maximum lifetime award:

\$12,000

Scholarship requirements:

- File an Application of Intent with the Texas State Board of Public Accountancy and take the CPA Exam as a Texas candidate
- Be a Texas resident
- Be within 30 hours of completing the 150 semester-hour education requirement to take the CPA Exam
- Completed at least 15 hours of upper-level accounting courses
- Become a licensed CPA in Texas

For more information or to apply, visit your Financial Aid Office or Department of Accounting.

Funded by Texas Certified Public Accountants and administered by the Texas State Board of Public Accountancy.

Swearing-In Ceremony, June 25, 2022 – Austin, TX



Outstanding candidates who attended the ceremony were recognized for their high achievement on the Uniform CPA Exam.

They included, from **L-R**:

- Matthew Pandolfo
- Brenton Novit
- Emily Rychener
- Andrew Fuller
- Beverly Thomas
- Danielle Lipsey

Board members who welcomed the new CPAs to the profession were, from **L-R**:

- Debra S. Sharp
- Susan I. Adams
- Kevin J. Koch
- Manuel Cavazos IV
- Debra D. Seefeld
- James D. Ingram IV



Members of the Austin CPA Chapter who generously volunteered their time at the event were, from **L-R**:

- Jeremy Myers
- Nancy Foss
- Jan Keeling
- Julie Sigety
- Kate Rhoden
- Lara Akinboye
- Jason Lucio
- Angie Hardy
- Connie Clark



Fifty-Year Licensees from the June Ceremony



FIFTY-YEAR LICENSEES IN ATTENDANCE

Jim Amerine

Sue Bednarczuk

Richard Breedlove

Patrick Calelly

Fred Curtis

Bob Dockens

Cecil Ellis

Ralph Ellis Jr.

Charles Johnson

Allan Jones

Teresa Ong Lee

Fisher Little Jr.

James Long

Gary McIntosh

Deacon James Meshell

Robert Pouzar

Wayne Reiter

William Seale III

Franklin John Sikich

Robert Smith

Larry Snodgrass

Johnnie Wegner

ENFORCEMENT ACTIONS

**Ratified at the May 19, 2022
Board Meeting**

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation Nos.: 21-09-45L & 21-09-46L**
Respondents: Charles Jefferson Pickering & Charles Jefferson Pickering
Hometown: Plano, TX
Certificate No.: 058660
Firm License No.: T01162
Rule Violations: 501.74(b), 501.90(12)
Act Violation: 901.502(6)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded, agreed to reimburse Complainant \$490, and assessed administrative costs of \$625.59 to be paid within 30 days of the date of the Board Order.

Respondent filed a tax return for a client without the client's approval and failed to respond to a client's inquiry within a reasonable time.

- 2. Investigation No.: 22-03-02L**
Respondent: Pamela Leming Corn
Hometown: Austin, TX
Certificate No.: 032070
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 ACO with the Board whereby Respondent's certificate was revoked.

Respondent pleaded guilty to one count of Wire Fraud and was sentenced to five years of probation and ordered to pay \$784,800 in restitution.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation No.: 21-10-10L**
Respondent: Thomas P. Donovan
Hometown: Austin, TX
Certificate No.: 040410
Rule Violation: 501.90(8)
Act Violations: 901.502(6), 901.502(8), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and placed on limited scope status for a period of two years from the date of the Public Company Accounting Oversight Board (PCAOB) Order and assessed an administrative penalty of \$15,000 payable in three yearly installments of \$5,000 to begin 30 days after the date of the Board Order.

Respondent entered into an agreed Cease and Desist Order with the Securities and Exchange Commission. Respondent failed to exercise due care and professional skepticism; failed to obtain sufficient appropriate audit evidence; failed to properly supervise his engagement team members; and improperly used the report of a specialist engaged to evaluate relevant financial statement assertions for oil and natural gas properties. Further, Respondent failed to make appropriate tests of the data provided by an issuer to the specialist; failed to exercise due professional care, including professional skepticism; and to maintain objectivity, while serving as the engagement quality review (EQR) reviewer; and failed to maintain objectivity in performing his EQR by assuming responsibilities of the engagement team. Finally, Respondent violated the EQR standard by providing his concurring approval of issuance for an audit report when he was aware of a significant engagement deficiency in the audit.

- 2. Investigation Nos.: 21-08-06L and 21-08-07L**
Respondents: Edward L. Turner and Turner, Stone & Co, L.L.P.
Hometown: Dallas, TX
Certificate No.: 018002
Firm License No.: P04607
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were assessed an administrative penalty of \$2,500 and administrative costs of \$1,725.26 to be paid within 30 days of the date of the Board Order. In addition, all partners and employees of the Respondent Firm that work on employee benefit plans (EBP) shall complete eight hours of continuing professional education in EBP audit documentation by the end of August 2022, the month that Respondent Firm renews its license.

Respondents issued audited financial statements for an employee benefit plan that failed to meet professional standards.

- 3. Investigation No.: 21-12-06L**
Respondent: Cheryl L. Gore
Hometown: Dallas, TX
Certificate No.: 063764
Rule Violations: 501.60, 501.90(7)
Act Violations: 901.502(6), 901.502(9), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, her practice limited, and assessed an administrative penalty of \$20,000 and administrative costs of \$1,020.39 to be paid within 30 days of the date of the Board Order. Respondent is limited from being associated with a registered firm before the PCAOB for a period of at least one year from the date of the PCAOB order in PCAOB Release No. 105-2021-0200 dated December 14, 2021. If Respondent petitions the PCAOB to lift the aforementioned bar, and that petition is granted, Respondent is limited in Respondent's activities in connection with any "audit" as that term is defined in *Section 110(1)* of the *Sarbanes-Oxley Act of 2002*, as amended for a period of one year

from the lifting of the bar under the conditions outlined by the PCAOB. Respondent must also notify the Board of completion of the additional 40 hours of continuing professional education as required under the aforementioned PCAOB order within 30 days of completion of the continuing professional education.

The Respondent consented to an order in PCAOB Release No. 105-2021-020, styled *In the Matter of Cheryl L. Gore, CPA, Respondent*, dated December 14, 2021. The PCAOB found that Respondent failed to comply with PCAOB rules and auditing standards in connection with the audits of financial statements of an issuer regulated by the PCAOB for the year ended December 31, 2016 ("2016 Audit") and the restated financial statements for the same period ("Reinstatement Audit"). The PCAOB found that during the audits, Respondent, as the engagement partner for a firm failed to exercise due professional care, including professional skepticism, and failed to obtain sufficient appropriate audit evidence in connection with an issuer's identification, accounting, and disclosure of related party relationships and transactions.

**4. Investigation No.: 21-12-05L
Respondent: Stanley R. Langston
Hometown: Friendswood, TX
Certificate No.: 042545
Rule Violations: 501.60, 501.90(7)
Act Violations: 901.502(6), 901.502(9), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, assessed an administrative penalty of \$10,000 and administrative costs of \$1,196.17 to be paid within 30 days of the date of the Board Order. Respondent is limited in his activities in connection with any "audit" as that term is defined in *Section 110(1)* of the *Sarbanes-Oxley Act* in relation to any role as an engagement quality reviewer as outlined in PCAOB Release No. 105-2021-020, styled *In the Matter of Stanley R. Langston, CPA, Respondent*, dated December 14, 2021 for a period of one year from the date of the PCAOB order.

The Respondent consented to an order in PCAOB Release No. 105-2021-020, styled *In the Matter of Stanley R. Langston, CPA, Respondent*, dated December 14, 2021. The PCAOB found that Respondent failed to comply with PCAOB rules and auditing standards in connection with the audits by a firm of the financial statements of an issuer regulated by the PCAOB for the year ended December 31, 2016 ("2016 Audit") and the restated financial statements for the same period ("Reinstatement Audit").

The PCAOB found that during the audits, Respondent, as the engagement quality reviewer (EQR) for a firm, failed to evaluate properly the significant judgments made by the engagement partner and the engagement teams with respect to unrecorded and/or undisclosed related party transactions that were identified as fraud risks.

**5. Investigation No.: 21-12-07L
Respondent: SS Accounting & Auditing, Inc.
Hometown: Plano, TX
Firm License No.: C10697
Rule Violations: 501.60, 501.90(7)
Act Violations: 901.502(6), 901.502(9), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$500 and administrative costs of \$855.36 to be paid within 30 days of the date of the Board Order.

Respondent consented to an order in PCAOB Release No. 105-2021-019, styled *In the Matter of SS Accounting & Auditing, Inc., Respondent*, dated December 14, 2021. The PCAOB found that Respondent failed to comply with PCAOB rules and auditing standards in connection with the audits of financial statements of an issuer regulated by the PCAOB.

The PCAOB found that Respondent failed to file the required form AP, Auditor Reporting of Certain Audit Participants, as required by PCAOB rules and standards.

**6. Investigation No.: 18-06-13L
Respondent: LaPorte CPAs and Business Advisors
Hometown: Houston, TX
Firm License No.: C08020
Rule Violation: 501.60
Act Violation: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$275,000 and administrative costs of \$28,485.45 to be paid within 30 days of the date of the Board Order.

Respondent failed to meet professional standards in its audits of a private investment fund.

**7. Investigation Nos.: 21-08-08L & 21-08-09L
Respondents: James L. McClain and James L. McClain (Firm)
Hometown: Houston, TX
Certificate No.: 023606
Firm License No.: S05169
Rule Violations: 501.60, 501.61, 527.4, 901.159, 901.502(6), 901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents' certificate and licenses were revoked, and Respondents were assessed an administrative penalty of \$5,000 and administrative costs of \$1,344.14.

Respondents issued audited financial statements which did not meet professional standards, without the Respondent firm being enrolled in a peer review program, and in violation of a previous Board order.

PROPOSAL FOR DECISION

**• Investigation Nos.: 21-04-01L & 21-04-02L
Respondents: Christopher Edwin Knauth and Knauth & Company, P.C. (Firm)
Hometown: Frisco, TX
Certificate No.: 067201
Firm License No.: C10838
Rule Violations: 501.60, 501.90(8)
Act Violations: 901.502(6), 901.502(11)**

Respondents failed to respond to an offer of an ACO by the Technical Standards Review (TSR) Committee revoking the certificate

of Respondent Knauth and the firm license of the Respondent; and assessing Respondents an administrative penalty of \$20,000 and administrative costs of \$970.00 within 30 days of the Board Order. A hearing under Board *Rule 519.24(f)* was held before the Executive Director of the Board on March 7, 2022.

The Board ordered the certificate of Respondent Knauth and the firm license of the Respondent firm be revoked and Respondents be assessed an administrative penalty of \$20,000 and administrative costs of \$980.55 to be paid within 30 days of the date of the Board Order.

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).

Ratified at the July 21, 2022 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation Nos.: 21-10-11L & 21-10-12L**
Respondents: Amira Farag-Beshay & AMFB, LLC
Hometown: Houston, TX
Certificate No.: 092538
Firm License No.: C09464
Rule Violations: 501.62, 501.74(b), 501.90(2)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and agreed to complete the following additional hours of continuing professional education (CPE) during the current reporting period: four in ethics, eight in tax preparation, and eight in practice management. In addition, Respondents must pay an administrative penalty of \$10,000 within 30 days of the date of the Board Order.

Respondents filed a joint tax return for a client who was divorced at the end of the year and allowed one spouse to sign a return for another spouse without verifying the spouse's authorization to do so.

- 2. Investigation No.: 22-04-11L**
Respondent: Robin Anne Garrett
Hometown: Bridgeport, TX
Certificate No.: 089935
Rule Violations: 501.90(2), 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked.

Respondent pleaded guilty to one count of Theft of Property greater than or equal to \$300,000.

Respondent was placed upon Deferred Adjudication for 10 years and ordered to pay \$472,291.69.

- 3. Investigation No.: 16-11-32L**
Applicant: Divya Matai
Hometown: Cumming, GA
Certificate No.: 092103

Applicant entered into an ACO with the Board whereby Applicant's certificate was reinstated, however, Applicant was placed on probated revocation for one year from the effective date of reinstatement.

Applicant's certificate was revoked by a Board Order on July 13, 2017. Applicant agreed to the disciplinary resignation of her Oregon license in lieu of revocation for conduct constituting multiple and separate violations of Oregon laws and administrative rules applicable to the practice of public accountancy.

- 4. Investigation No.: 22-03-01L**
Respondent: David William Runyon
Hometown: Spring, TX
Certificate No.: 100691

Respondent entered into an ACO with the Board whereby Respondent's certificate was suspended until such time as the conviction becomes final. If the conviction is reversed, Respondent's certificate would be reinstated, however, if the conviction becomes final, Respondent's certificate would be automatically revoked pursuant to *Act Section 901.505* regarding procedure pending final conviction of certain offenses.

Respondent was convicted of the third-degree felony offense of possession of child pornography.

5. Investigation Nos.: 20-12-01L & 20-12-02L

Respondents: Shena Potter & Shena A. Bassett, CPA, PC (Firm)
Hometown: San Antonio, TX
Certificate No.: 045267
Firm License No.: C06283
Rule Violations: 501.73, 501.90(2)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents' licenses were suspended for a period of three years from the date of the Board Order. Respondents were assessed \$2,500 in administrative penalties and \$408.93 in administrative costs to be paid within 60 days of the date of the Board Order. Respondent agreed to complete and submit proof of completion of four hours of ethics during each of the years of suspension and agreed not to request or accept a loan from any client.

Respondent Potter, knowing the client's financial information, borrowed money from the client. Respondent Potter was negligent toward a client in the recollateralization for a loan made by the client to the Respondent.

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

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 22-03-11L & 22-03-12L

Respondents: John E. Dean & John E. Dean (Firm)
Hometown: Gilmer, TX
Certificate No.: 070063
Firm License No.: T04156
Rule Violations: 501.60, 501.70
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$2,500 and administrative costs of \$609.92.

Respondents issued reviewed financial statements which did not meet professional standards, while the Respondents were not independent.

2. Investigation No.: 22-03-10L

Respondent: Shelby Lee Lackey
Hometown: Conroe, TX
Certificate No.: 085380
Rule Violations: 501.60, 501.90(7)
Act Violations: 901.502(6), 901.502(9), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and placed on limited scope prohibiting her from performing audits, compilations and reviews for any public company registered with the Securities and Exchange Commission (SEC) until the SEC lifts the bar against the Respondent from appearing as an accountant before the SEC.

Respondent entered into an agreed Cease and Desist Order with the SEC. Respondent, as the engagement partner on the audit of a Texas school district, allegedly failed to perform critical audit procedures necessary to verify the accuracy of a school district's payroll and construction liabilities. The SEC alleged that Respondent violated Generally Accepted Auditing Standards by failing to obtain sufficient appropriate audit evidence to support the audit opinion; failed to properly supervise the audit; and failed to exercise professional judgment and maintain professional skepticism in the audit of the school district.

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
Isaac Aguilera, Dallas, TX	7/21/2022
Mohammed Iqbal Ali, Austin, TX	7/21/2022
Norma Elizabeth Amparan, Grand Prairie, TX	5/19/2022
James Claude Anderson Jr., Frisco, TX	5/19/2022
Rouzheen Arianpour, Dallas, TX	7/21/2022
Luke Edward Austin, Amarillo, TX	7/21/2022
Jimmy Curtis Averitt, Dallas, TX	5/19/2022
Danish Solimon Bana, Humble, TX	7/21/2022
Houston Edwards Beasley, Midland, TX	7/21/2022
Erick F. Beltran, Houston, TX	7/21/2022
Claudine Marie Bhandari, Houston, TX	7/21/2022
Stephanie Jane Bond, Carrollton, TX	5/19/2022
Christopher Louis Campbell, Houston, TX	7/21/2022
Derek Korie Campbell, Ovilla, TX	5/19/2022
Whitney Lynn Cargill, Wimberley, TX	5/19/2022
William Ernest Gardner Carlson, Austin, TX	7/21/2022
Richard Kyle Carter, Austin, TX	7/21/2022
Angela Dunn Cassell, Midlothian, TX	5/19/2022
Uzma Chowdhury, Dhaka, Bangladesh	7/21/2022
Alexander James Cihak, Dallas, TX	7/21/2022
Leslie Garrett Coke, Bartonville, TX	5/19/2022
Elizabeth Williams Crawley, Houston, TX	7/21/2022
Jennifer Elizabeth De Guzman, Lewistown, MT	5/19/2022
Evan Lee Deford, Austin, TX	7/21/2022
Thomas Robert Dove, Fort Worth, TX	7/21/2022
Larry Ross Duke, Houston, TX	7/21/2022
Brandon Tyler Dyer, Sugar Land, TX	5/19/2022
Marsha Lyn Dykeman, Beaumont, TX	7/21/2022
Andrew Collin Eltis, Dallas, TX	5/19/2022
Debra Jo Patterson Engberg, San Antonio, TX	7/21/2022
Mary Suzan Erickson, Cypress, TX	5/19/2022
Timothy Thaxter Ewing, Livingston, TX	7/21/2022
Sania Faheem, Hatboro, PA	7/21/2022
Paul Allen Farr, Wills Point, TX	5/19/2022
Nancy Smith Ferguson, Dallas, TX	7/21/2022

Respondent / Location	Board Date
Star Reclusado Ferrell, Pearland, TX	5/19/2022
Stephen Lee Fowler, Fort Worth, TX	7/21/2022
Glenn Alan Francis, Spring, TX	7/21/2022
David Merle Fuglie, Wylie, TX	7/21/2022
Kelly Renee Gallagher, Bryan, TX	5/19/2022
Ankita Arvind Gandhi, Richmond, TX	5/19/2022
Manuel Caalaman Geronimo Jr., Austin, TX	5/19/2022
Vincent Gregory Gomez, Austin, TX	5/19/2022
Charles Raymond Gould, Houston, TX	5/19/2022
Edward Joseph Grady Jr., Houston, TX	7/21/2022
Thomas Andrew Greer III, Dallas, TX	7/21/2022
Catherine Anne Groff, Murphy, TX	5/19/2022
Mary Xin Guan, Plano, TX	5/19/2022
Eleanor Jane Guenther, San Antonio, TX	7/21/2022
Kyle Michael Hanshaw, Sugar Land, TX	7/21/2022
Amanda Holmes Hauser, Houston, TX	7/21/2022
Andrew Benjamin Hayes, Austin, TX	7/21/2022
Heidi W. Hicks, Austin, TX	5/19/2022
Joe Hugh Hicks Jr., Mesquite, TX	7/21/2022
Christopher Scott Hill, Tomball, TX	7/21/2022
Charles Alan Hoffmans, Oxnard, CA	5/19/2022
Paul Darrin Hopper, Murphy, TX	7/21/2022
Gregory Mayo Howard, Rockwall, TX	5/19/2022
Robert Kimball Hoyt, Austin, TX	7/21/2022
Anna Meadows Huddleston, Houston, TX	7/21/2022
Brett Alan Huisman, Frisco, TX	7/21/2022
Lisa Jane Humes, Keller, TX	5/19/2022
Lowell Alton Jobe, Lake Kiowa, TX	7/21/2022
Austin Christopher Jolesch, Dallas, TX	7/21/2022
Larry D. Kalka Jr., Frisco, TX	5/19/2022
Norman Katz, Dallas, TX	7/21/2022
Jeffrey Taylor Kennedy, Coppell, TX	7/21/2022
James Richard Knight, Dallas, TX	5/19/2022
Thilini Nagasinghe Kulawardhana, Flower Mound, TX	7/21/2022
Jennifer Do Le, Frisco, TX	5/19/2022
John Jasper Lister, Copperas Cove, TX	7/21/2022
Kevin James Lloyd, Rowlett, TX	7/21/2022
Matthew Scott Luedke, Dallas, TX	5/19/2022
Le Ma, Katy, TX	5/19/2022
Denise M. Martinez, Dallas, TX	7/21/2022
James Kirk McCormick, Lucas, TX	7/21/2022
Ryan Joseph McKenny, Houston, TX	7/21/2022
Michelle Leigh Pigg McWilliams, Oakland, TN	5/19/2022
Kimberly Ann Melton, Houston, TX	5/19/2022
Jose Enrique Molina Jr., Lockhart, TX	7/21/2022
Zakhar Dmitriyevich Morozov, Dallas, TX	7/21/2022
Victor Dambudzo Mudzinganyama, Houston, TX	7/21/2022

Respondent / Location	Board Date	Respondent / Location	Board Date
Katherine Ann Dees, McKinney, TX	5/19/2022	Kayla Gail Kreuzberger, Denver, CO	5/19/2022
Russell Randolph Devine, Galveston, TX	5/19/2022	Mangyarkkarasi Kuppusamy, Flower Mound, TX	7/21/2022
John Herbert Dickinson, Clarksdale, MS	7/21/2022	Agustin S. Lansang, League City, TX	5/19/2022
Ying Ding, Salt Lake City, UT	7/21/2022	David P. Laporte, Clinton Township, MI	7/21/2022
Sharon Ann Dorman, San Antonio, TX	7/21/2022	Brianna Rae Leitch, Denver, CO	5/19/2022
William Coe Doyle, College Station, TX	5/19/2022	Doris Yin-Lan Leung, Homantin, Hong Kong	7/21/2022
Steven Lloyd Dunagan, Midland, TX	5/19/2022	Brian Ke Li, Austin, TX	5/19/2022
Joseph Michael Eissler, San Antonio, TX	7/21/2022	Lingyun Li, Plano, TX	7/21/2022
Spencer Ellis, Provo, UT	7/21/2022	Qiaoqiao Lin, Sharon, MA	5/19/2022
Khatijah Ibrahim Falli, Houston, TX	7/21/2022	Brent Nolen Lindsey, St. Pete Beach, FL	7/21/2022
Robert Daniel Ferman, Austin, TX	7/21/2022	Nancy M. Lister, Ada, OK	5/19/2022
Paige Victoria Finstad, Sydney, Australia	5/19/2022	Jing Liu, Grand Rapids, MI	7/21/2022
Salome Fira, Plano, TX	7/21/2022	Xiangyi Liu, Beijing, China	5/19/2022
Leo Joseph Fischer, Dallas, TX	5/19/2022	Richard Paul Loughlin, Tyler, TX	7/21/2022
Bryan Scott Fisher, Naperville, IL	7/21/2022	Kenneth Merton Lutze Jr., Temple, TX	7/21/2022
Ronald Lee Folwell, Mount Vernon, TX	5/19/2022	Maury Magids, Austin, TX	5/19/2022
Enrique Garcia, San Antonio, TX	7/21/2022	Michael Ray Marshall, Oklahoma City, OK	5/19/2022
Shobana George, Houston, TX	5/19/2022	Glenn Rockne Martin, Boerne, TX	5/19/2022
Abishek Ghimire, Kathmandu, Nepal	7/21/2022	Terry Edward McBride, Universal City, TX	7/21/2022
Rafael Julio Godinez, Round Rock, TX	7/21/2022	Faith Alexis McCoy, Houston, TX	7/21/2022
Keith A. Green, Fair Oaks Ranch, TX	7/21/2022	Miles Richard McDougal, Dallas, TX	7/21/2022
Cynthia Ann Gruber, Houston, TX	5/19/2022	Dana Annette McGhee, Cypress, TX	7/21/2022
Sheryl T. Hagen, Dallas, TX	5/19/2022	Michael Patrick McGinn, Bedford, TX	5/19/2022
Cynthia Jean Hammes, Austin, TX	7/21/2022	Nancy Jane Simmons McMahan, Stafford, TX	7/21/2022
Samantha Dawn Hanna, Keller, TX	5/19/2022	Mary J. McManus, Houston, TX	5/19/2022
David William Hatchett, Ridgeland, MS	7/21/2022	Charles N. McMullen Jr., Austin, TX	7/21/2022
Darrell Dillon Haywood, Humble, TX	7/21/2022	Michael John McMullen, Austin, TX	7/21/2022
Trent Lake Heiner, Dallas, TX	7/21/2022	Edward Roy Meziere, Plano, TX	5/19/2022
Roy Edward Henderson, Richmond, TX	5/19/2022	Philip Allen Millington, Oklahoma City, OK	5/19/2022
Edward James Hendry, Glencoe, IL	7/21/2022	Alice Featherston Monroe, College Station, TX	7/21/2022
Herman Jay Hicks Jr., Humble, TX	7/21/2022	Brent M. Monson, Houston, TX	5/19/2022
James Harold Hill, Austin, TX	7/21/2022	Adam H. Morrissey, Dallas, TX	5/19/2022
Cynthia Sue Hobbs, Rowlett, TX	5/19/2022	Carole Sutherland Murphy, Houston, TX	7/21/2022
David Mark Holmes, San Antonio, TX	7/21/2022	Lois Eugenia Murphy, Midlothian, TX	5/19/2022
Matthew Dwayne Hopkins, Plano, TX	7/21/2022	Sabrina Yvette Bordelon Murphy, Bellaire, TX	5/19/2022
Beth Hsin-Yi Hsieh, Houston, TX	5/19/2022	William Hoyt Nelson, Alvin, TX	7/21/2022
Patricia Newberry Huitt, Mineral Wells, TX	5/19/2022	Patricia Ngamliya Njoya, Paris, France	7/21/2022
Kristi Jean Jackson, Austin, TX	7/21/2022	Shanna Marie O'cana, San Antonio, TX	5/19/2022
Winfred Paul Jackson, Shreveport, LA	5/19/2022	Robert O'Donnell, Cumming, GA	7/21/2022
Sherry L. Janner, Houston, TX	5/19/2022	Kimberly Jean Ousdahl, Austin, TX	7/21/2022
Sam James Jeffrey, Waller, TX	5/19/2022	Kevin Lawrence Perkins, Baltimore, MD	5/19/2022
Chase Jay Jensen, Draper, UT	5/19/2022	Nils Martin Persson, Cary, NC	7/21/2022
Jun Ji, Shanghai, China	7/21/2022	Ryan Andrew Peters, Prairie Village, KS	5/19/2022
Charles E. Johnson, Kingwood, TX	5/19/2022	Andrew Douglas Pickup, Provo, UT	7/21/2022
Arya Christopher Karjooy, Dallas, TX	5/19/2022	Kara Lynn Plumb, Omaha, NE	7/21/2022
Eddie Clyde Keith, Grand Prairie, TX	7/21/2022	Britt William Ponte, Novi, MI	7/21/2022
Tr Keller, Redfern, NSW, Australia	5/19/2022	Robert Nelson Posey, Austin, TX	7/21/2022
Darek Kochman, Austin, TX	5/19/2022		
Ousmane Mamady Kourouma, Maisons-Laffitte, France	7/21/2022		

Respondent / Location	Board Date
Gerhardus Van Deventer Potgieter, Houston, TX	5/19/2022
Anya Sergey Povarenkina, Spring, TX	5/19/2022
David Martin Powell, Harlingen, TX	7/21/2022
Richard Riley Powell, Lewisville, TX	5/19/2022
Michael Robert Preston, Southlake, TX	5/19/2022
Charles Edward Price, Palestine, TX	7/21/2022
Warren Andrew Proud, Houston, TX	5/19/2022
David Michael Rassiner, Los Angeles, CA	5/19/2022
Joseph James Raymond Jr., Houston, TX	5/19/2022
Rodney Peter Reincke Jr., Trophy Club, TX	7/21/2022
David Decker Renken, New Braunfels, TX	7/21/2022
Alan Herbert Roberts, Dallas, TX	7/21/2022
Stephanie C. Romeo, Holly Springs, NC	7/21/2022
Hunt Joseph Rose, Tulsa, OK	5/19/2022
Rebecca Joy Roseberry, Richardson, TX	5/19/2022
Linda Darlene Runte, Houston, TX	7/21/2022
Rex David Saffle, Lubbock, TX	7/21/2022
Philip Hartman Salchli, Houston, TX	5/19/2022
Spencer Ramsey Saldana, Arlington, VA	7/21/2022
Sidney Joseph Scanlan, Katy, TX	7/21/2022
Thomas Morgan Schieffer, Austin, TX	5/19/2022
Leslie Nixon Scott, Lamesa, TX	7/21/2022
Bradley Daniel Searle, Encinitas, CA	5/19/2022
Julie Ryder Shaffer, Austin, TX	5/19/2022
Pamela Paulette Shaffer, San Antonio, TX	7/21/2022
Neha Sharma, Washington, DC	5/19/2022
Jeannine Marie Shellenberger, Beaumont, TX	5/19/2022
Thomas Evans Simons Jr., Houston, TX	7/21/2022
James Caldwell Slagle, Oak Creek, CO	5/19/2022
Donna Elaine Smith, Burleson, TX	7/21/2022
Jeffrey Alan Spillane Jr., Sugar Land, TX	7/21/2022
John Arthur Stubblefield, Alief, TX	5/19/2022
Ruth Mosley Stubblefield, Houston, TX	7/21/2022
Jim Sumpter, Rockwall, TX	5/19/2022
Julia Katherine Swisher, Austin, TX	5/19/2022
Peter Michael Tarasevich, Houston, TX	5/19/2022
Keith John Taylor, Allen, TX	5/19/2022
Clifton Guy Teague, Houston, TX	5/19/2022
Brad Alan Thomas, Longview, TX	5/19/2022
Christy Renee Threet, Austin, TX	7/21/2022
John Wesley Tiemeyer, Garland, TX	5/19/2022
Jerry T. Toombs, Dallas, TX	5/19/2022
David Edward Udouj, Irving, TX	7/21/2022
Hilary Lane Vaughan, Houston, TX	5/19/2022
Loretta Matuszewski Vincelette, Humble, TX	5/19/2022
Joanna Leigh Voss, Carrollton, TX	7/21/2022
Benjamin Colquit Wade, Austin, TX	5/19/2022
Joe Henry Walker, Houston, TX	7/21/2022

Respondent / Location	Board Date
Herbert Edwin Warner Jr., Kingwood, TX	7/21/2022
James Fielding Warren, Dallas, TX	5/19/2022
Steve Pearce Warren, Rapids City, SD	7/21/2022
Ira Daniel Weizel, Houston, TX	5/19/2022
Deborah Freeman White, Hot Springs, AR	7/21/2022
Mary Marguerite Williams, Amarillo, TX	7/21/2022
Sean David Wilson, Parkland, FL	7/21/2022
David Joseph Wisnewski, Frisco, TX	7/21/2022
Hadley Sara Woodruff, Denver, CO	5/19/2022
Hsu-Chen Yang, Houston, TX	5/19/2022
Edgar Garcia Zepeda, San Antonio, TX	5/19/2022
Han Zhang, Tianjin, China	7/21/2022

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
Misti Taylor Bedford, Bronte, TX	5/19/2022
Melissa A. Chapman, Sugar Land, TX	7/21/2022
Teresa Gellert Clark, Houston, TX	7/21/2022
Jennifer Lynn Crawford, Dallas, TX	5/19/2022
Jay Owen Eulenbach, Lubbock, TX	7/21/2022
William Teal Fuller, Dallas, TX	5/19/2022
Mark Alan Gill, Porter, TX	5/19/2022
Paul Robert Hellman, Fort Worth, TX	5/19/2022
Lisa L. Hendrix, Saginaw, TX	5/19/2022
Mark Allen Kuss, Granbury, TX	5/19/2022
Kenneth Wayne Martin, Mexia, TX	5/19/2022
Chloe Ivy Schultz, North Richland Hills, TX	7/21/2022
Dennis James Shafer, Spring, TX	7/21/2022
Man Shi, Plano, TX	5/19/2022
Amy Kathleen Stowell, Dallas, TX	5/19/2022
Sharon Renea Ware, Garland, TX	5/19/2022

Licensee Statistics

As of July 2022



The Texas State Board
has issued

125,084
certificates since 1915



The **oldest** Texas
CPA is

101
years old



82,659
CPAs are licensed by the
Texas State Board



The **oldest practicing**
Texas CPA is

95
years old



8,737
firms are licensed by the
Texas State Board



The **youngest** Texas
CPA is

23
years old



12,603
Texas CPAs
are **retired**



The **average age** of
a Texas CPA is

52
years old



10,521
out-of-state CPAs
are licensed by the
Texas State Board



36,964
Texas CPAs
are **women**

72



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

72
years



40,393
Texas CPAs
are **men**

BOARD DIRECTORY

Division	Area of Expertise	Contact Information
Executive	<ul style="list-style-type: none"> Oversight of all Board operations 	(512) 305-7803 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/Accounting	<ul style="list-style-type: none"> All financial activities of the Board Daily operations and human resources 	(512) 305-7800 Fax: (512) 305-7854 accounting@tsbpa.texas.gov
Continuing Professional Education (CPE)	<ul style="list-style-type: none"> CPE requirements CPE Board-approved ethics courses 	(512) 305-7844 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Enforcement	<ul style="list-style-type: none"> Complaints against a CPA or CPA firm Disciplinary actions against licensees The <i>Public Accountancy Act</i> and the Board's <i>Rules of Professional Conduct</i> 	(512) 305-7866 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
General Counsel	<ul style="list-style-type: none"> Administration of the Enforcement Program <i>Public Information Act</i> requests 	(512) 305-7842 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
Information Resources	<ul style="list-style-type: none"> Board website Passwords Databases Mailing labels Lists 	(512) 305-7800 Fax: (512) 305-7854 ir@tsbpa.texas.gov
Licensing	<ul style="list-style-type: none"> Individual annual licensing CPA reciprocal registration Unauthorized practice of public accountancy Swearing-in Ceremony Firm registration Annual firm licensing Firm peer review requirements Foreign registration 	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Publications/Communications	<ul style="list-style-type: none"> <i>Texas State Board Report</i> and other publications Public education requests 	(512) 305-7804 Fax: (512) 305-7854 publicinfo@tsbpa.texas.gov
Qualifications	<ul style="list-style-type: none"> Qualifying for the CPA Exam Fifth-Year Accounting Student Scholarship Program CPA certification requirements 	(512) 305-7851 Fax: (512) 305-7875 exam@tsbpa.texas.gov
Sponsor Review Program	<ul style="list-style-type: none"> Questions about the Sponsor Review Program CPE sponsors 	(512) 305-7832 Fax: (512) 305-7875 specprog@tsbpa.texas.gov

Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380
Austin, Texas 78752-3757

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