



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 154 | February 2023

NEWS & UPDATES

Current Board Members

The *Public Accountancy Act* provides for 15 Board members appointed by the Governor, with the advice and consent of the Senate, for six-year staggered terms. Board members are required to be citizens of the United States and residents of Texas. Board membership is structured in the following manner:

- eight must be licensed CPAs who are in public practice at the time of their appointments to the Board;
- two must be licensed CPAs who may or may not be in public practice at the time of their appointments to the Board; and
- five must be public members who are not licensed under the *Act* and who are not financially involved in an organization subject to regulation by the Board.



Current Board members. L-R, seated: Ray R. Garcia, CPA; Debra S. Sharp; Manuel Cavazos IV, Esq., CPA; Debra D. Seefeld, CPA; Kevin J. Koch, CPA; Jamie D. Grant; and William Treacy (Executive Director).

L-R, standing: Susan I. Adams, CPA; Renee D. Foshee, Esq., CPA; Lisa A. Friel, CPA; James D. “Jim” Ingram IV, CPA; Olivia Espinoza-Riley, CPA; Jill A. Holup; and Sheila M. Vallés-Pankratz. **Not pictured:** Jeannette P. Smith, CPA and Himesh M. Gandhi, Esq.

IN THIS ISSUE

2
CPE Sponsors

3
Fingerprinting Updates

2022 Year in Review

CPA Evolution

4
Swearing-in Ceremony

5
50-Year Licensees

6
Enforcement Actions

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

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of January 13, 2023)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
000243	Adrian Hernandez & Associates, PC	12/01/2024 - 11/30/2025	A
010591	Alliance Benefit Group of Houston	08/01/2024 - 07/31/2025	E
005972	Association of CPAs in the IRS - Dallas	02/01/2025 - 01/31/2026	A
008780	Association of Government Accountants - San Antonio Chapter	09/01/2024 - 08/31/2025	A
010144	BrooksWatson & Co., PLLC	01/01/2025 - 12/31/2025	A
010597	Graham PLLC	10/01/2024 - 09/30/2025	A
006318	Houston Business & Estate Planning Council	11/01/2024 - 10/31/2025	A
003909	Huselton, Morgan & Maultsby, PC	01/01/2025 - 12/31/2025	A
007252	KHA Accountants, PLLC	03/01/2025 - 02/28/2026	A
010581	Lubbock CPE Group, LLC	03/01/2025 - 02/28/2026	A
002662	Milbern Ray and Company	02/01/2025 - 01/31/2026	A
000416	Mosher Seifert and Company, CPA's	01/01/2025 - 12/31/2025	A
010315	Parallon SSC (Dallas & San Antonio)	01/01/2025 - 12/31/2025	E
000431	Saville, Dodgen & Company, PLLC	01/01/2025 - 12/31/2025	A
010251	ScottHulse PC	03/01/2025 - 02/28/2026	A
010611	Snow Garrett Williams	02/01/2025 - 01/31/2026	A
005453	Southwest Airlines Company	12/01/2024 - 11/30/2025	A
009964	Targa Resources Partners LP	12/01/2024 - 11/30/2025	A
000466	Tax Executives Institute - Houston Chapter	01/01/2025 - 12/31/2025	A
008430	Terrell & Terrell, CPAS, LLP	01/01/2025 - 12/31/2025	A
008652	Texas Methodist Foundation	02/01/2025 - 01/31/2026	A
000023	Tulane University Law School - CLE	11/01/2024 - 10/31/2025	A
000260	TXCPA Accounting Education Foundation	12/01/2024 - 11/30/2025	A
000385	TXCPA El Paso	01/01/2025 - 12/31/2025	A
000267	TXCPA Fort Worth	12/01/2024 - 11/30/2025	A
008412	VirtualCFO, Inc.	01/01/2025 - 12/31/2025	E

• 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

BOARD MEMBERS

MANUEL (MANNY) CAVAZOS IV, Esq., CPA
PRESIDING OFFICER

DEBRA D. SEEFELD, CPA
ASSISTANT PRESIDING OFFICER

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TREASURER

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EXECUTIVE MEMBER-AT-LARGE

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HIMESH M. GANDHI, Esq.

JILL A. HOLUP

JAMES D. (JIM) INGRAM IV, CPA

SHEILA M. VALLÉS-PANKRATZ

EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

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

Licensing/Peer Review
(512) 305-7853

FAX (512) 305-7875

licensing@tsbpa.texas.gov

Publications
(512) 305-7804

FAX (512) 305-7875

publicinfo@tsbpa.texas.gov

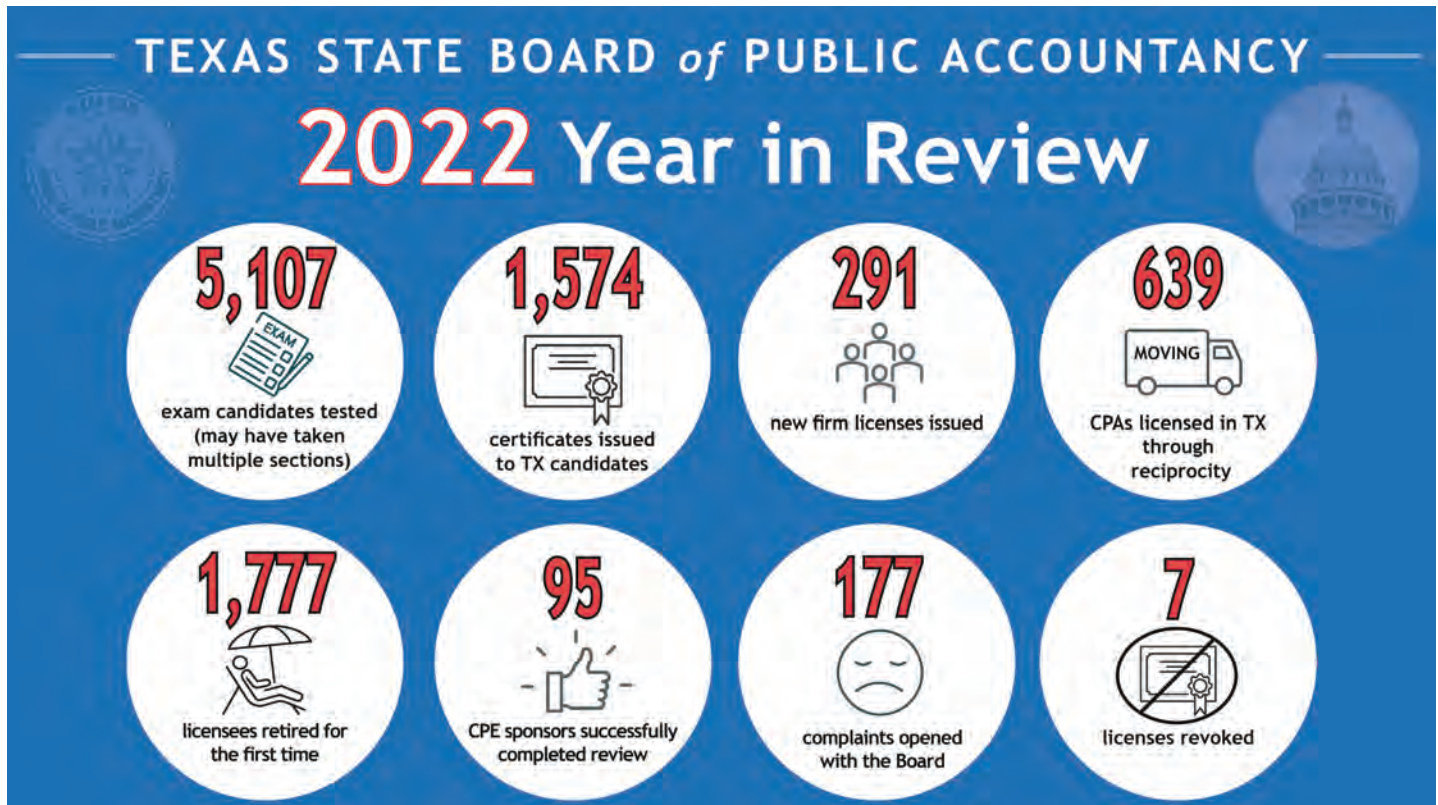
Qualifications
(512) 305-7851

FAX (512) 305-7875

exam@tsbpa.texas.gov

Fingerprinting Updates

More than 67,400 Texas CPAs have been fingerprinted and 1,203 total licensees still need to be fingerprinted, as of January 30, 2023. The Texas State Board of Public Accountancy has suspended over 700 licensees for failure to provide their fingerprints as required by the *Public Accountancy Act*. ■



CPA Evolution: Key Tentative Dates Announced

The CPA Exam is changing significantly in January 2024. Tentative application information and testing schedules for late 2023 and tentative testing and score release schedules for 2024 have been announced. Exam candidates should note that the last day of testing for all current CPA Exam sections (AUD, BEC, FAR and REG) is December 15, 2023.

Candidates wishing to take a section of the exam in the latter part of 2023 need to know that the Eligibility Application should be submitted to the Board no later than September 17, 2023 to allow time to pay the exam fee to NASBA, schedule the exam with Prometric, and take the exam before December 15, 2023, which is the last day for testing in the current CPA Exam format. Texas has a 90-day eligibility period and candidates will not have the full 90 days if they submit the Eligibility Application for a section of the exam after September 17, 2023.

The Board will take into consideration the blackout days beginning in 2024 when calculating the 90-day eligibility period for AUD, FAR, and REG and for the new disciplines – BAR, ISC, and TCP. ■

2024 Test Administration Schedule / Score Release Timeline*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 – Mar 26	May 14 – June 4	Jan 10 – Feb 6	Mar 26 – Apr 16
24Q2	Apr 1 – June 25	Aug 1	April 20 – May 19	June 20
24Q3	Jul 1 – Sep 25	Nov 1	July 1 - 31	Sep 3
24Q4	Oct 1 – Dec 26	Early Feb 2025	Oct 1 - 31	Dec 3

*All dates are subject to change

Swearing-In Ceremony, December 10, 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**:

Trey Watson
Jackson Holland II
Derek Rezler
Meredith Town
Alexander Arndt
Shannon Hentges



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

Debra S. Sharp
Kevin J. Koch
Manuel Cavazos IV
Debra D. Seefeld
Olivia Espinoza-Riley



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

Mei-Feng Lu
Jeremy Myers
Jan Keeling
Kara Hamann
Nancy Foss
Jason Lucio
Lara Akinboye
Julie Sigety
Tony Ross
Larry Stephens



Fifty-Year Licensees from the December Ceremony



FIFTY-YEAR LICENSEES IN ATTENDANCE

Dan Adams

Donald Anderson

Allen Birdwell

Thomas Box

Sam Gainer

Walter Ivie

Dennis Jennings

Leonard Kasowski

Russell Kibbe III

Thomas Lyles

Harold McElraft

Paul Meyers II

Charles Neveu

Bernard Raden

Crosleen Powell Rye

John Thornton

George Vick

Dexter Ward

Robert Warren

ENFORCEMENT ACTIONS

Ratified at the November 30, 2022 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. **Investigation No.:** 22-03-18L
Respondent: Brian Michael Bell
Hometown: Pearland, TX
Certificate No.: 083968
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 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, however, the revocation was stayed and Respondent was placed on probation for four (4) years and must participate in the Accountants Confidential Assistance Network.

Respondent was convicted of DWI 3rd, a third-degree felony in July 2016.

2. **Investigation Nos.:** 22-04-01L & 22-04-02L
Respondents: Edward F. Guerrero & E.F. Guerrero P.C.
Hometown: San Antonio, TX
Certificate No.: 054184
Firm License No.: C06658
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondent must take eight (8) hours of CPE in the area of practice management, all persons in Respondent Firm required to have a PTIN number must complete the required CPE by January 31, 2023 and Respondents agreed to pay an administrative penalty of \$5,000 and \$844.20 in administrative costs within 30 days of the date of the Board Order.

Respondents prepared inaccurate tax returns and failed to adequately communicate with an IRS agent during an audit of a client.

3. **Investigation No.:** 22-07-02L
Respondent: Chris Alan Hibbard
Hometown: Colleyville, TX
Certificate No.: 114332
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and his certificate was revoked, however, the revocation was stayed and Respondent was placed upon probation for 10 years. In addition, Respondent agreed to pay \$670.71 in administrative costs and to participate in the Accountants Confidential Assistance Network. Respondent received 10 years of deferred adjudication for the third-degree felony of possession of child pornography.

Ratified at the January 19, 2023 Board Meeting

AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation Nos.:** 22-05-01L & 22-05-02L
Respondent: David Mody Boatright & David Boatright CPA PLLC
Hometown: Corpus Christi, TX
Certificate No.: 068161
Firm License No.: C11054
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and required to complete and submit proof of completion of eight hours of continuing professional education (CPE) in the area of practice management in addition to the annual CPE requirement within 90 days of the date of the Board Order and to pay an administrative penalty of \$2,500 and administrative costs of \$938.06 within 30 days of the date of the Board Order.

Respondents prepared an inaccurate tax return and provided inadequate representation for a client during an IRS audit.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation Nos.:** 21-04-01L & 21-04-02L
Respondents: Christopher Edwin Knauth & Knauth & Company, P.C.
Hometowns: Plano & Frisco, TX
Certificate No.: 067201
Firm License No.: C10838
Rule Violations: 501.90(8), 501.93
Act Violations: 901.502(6), 901.502(9), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents' certificate and licenses were reinstated, where Respondents were reprimanded, assessed an administrative penalty of \$2,000 and administrative costs of \$980.55 to be paid within 30 days of the date of the Board Order. In addition, Respondents were placed on limited scope prohibiting them from performing audits, compilations, and reviews for public companies registered with the Securities and Exchange Commission. Further, Respondent Knauth is required to continue his involvement in the Accountants Confidential Assistance Network (Texas Society of Certified Public Accountants) and Alcoholics Anonymous programs.

Respondent Knauth issued audited financial statements for a public company when Respondent firm was not registered with the Public Company Accounting and Oversight Board. Respondents failed to respond to written communications from the Board. Respondent's failure to respond to Board communications resulted in the original revocation of his certificate. Respondent is now responding to the Board.

2. Investigation Nos.: 22-01-01L & 22-01-02L

Respondents: Mohamed Metwally & Metwally CPA PLLC (Firm)

Hometown: Watauga & Ft. Worth, TX

Certificate No.: 108387

Firm License No.: C10854

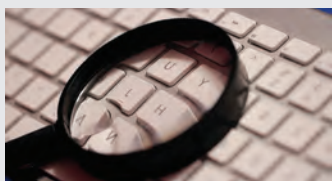
Rule Violations: 501.60, 501.61

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 \$1,000 and administrative costs of \$4,912.86.

Respondents issued reviewed financial statements which did not meet professional standards. ■

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 83,000 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
Warner William Abel Jr., The Woodlands, TX	11/30/2022
Nittaya Ann Adair Maxcy, Burleson, TX	11/30/2022
Marcelina Alvarado, Fayetteville, TX	11/30/2022
William Ray Amos, Spring, TX	1/19/2023
Thomas F. Andrews, Sandy Springs, GA	1/19/2023
Amir L. Ashy, Houston, TX	11/30/2022
Samuel Anastasios Atalis, Dallas, TX	11/30/2022
Daren Edward Austin, Tomball, TX	11/30/2022
Marlon Azada, Missouri City, TX	1/19/2023
Robert William Baker, Houston, TX	11/30/2022
Nick Alan Bednorz, Houston, TX	1/19/2023
Jamie Lynne Bombara, Austin, TX	11/30/2022
Neal Allyn Bonnet, Houston, TX	11/30/2022
Billy Keith Brogdon, Katy, TX	1/19/2023
Natalie Melissa Cabla, Austin, TX	1/19/2023
Valdie Matthew Carr, Dallas, TX	1/19/2023
Rebecca A. Chitwood, Houston, TX	1/19/2023
Sonya R. City, Sugar Land, TX	11/30/2022
Mark Anthony Conlon, Fort Worth, TX	1/19/2023
Linda Jane Hodges Coulter, Buford, GA	11/30/2022
Stephanie Lynn Coutinho, Houston, TX	11/30/2022
Bryan Robert Craver, Coppell, TX	1/19/2023
Haley Jean Daiber, Austin, TX	11/30/2022
Ann Wolfe Davis, Columbia, TN	11/30/2022
Kimberly Lynette Davis, Midlothian, TX	1/19/2023
Shelly Davis Dennison, Dripping Springs, TX	1/19/2023
John Michael Deveau, Houston, TX	11/30/2022
Stephen Allen Dixon, McKinney, TX	1/19/2023
Douglas Edward Dooley, San Antonio, TX	1/19/2023
Terence Drew, Rosharon, TX	1/19/2023
Charles William Duke Jr., Katy, TX	11/30/2022
Lindsey Elizabeth Duncan, Portland, TX	11/30/2022
Steven Kyle Eustace, Flower Mound, TX	1/19/2023
Damon Wynne Farley, Cypress, TX	1/19/2023
Christopher Michael Figueroa, Mesquite, TX	11/30/2022
Amanda Marie Flanigan, Dallas, TX	11/30/2022
Oran Daniel Fought III, McKinney, TX	11/30/2022
Christopher Gerald Friend, Houston, TX	11/30/2022

Respondent / Location	Board Date	Respondent / Location	Board Date
Darla Kay Frutos, Dallas, TX	1/19/2023	Yu Pei, Midland, TX	11/30/2022
David Hao Gao, Houston, TX	1/19/2023	Jeremy Joseph Petrie, Austin, TX	11/30/2022
Charles Garcia, Woodway, TX	11/30/2022	Sanchita Piplani, Plano, TX	1/19/2023
James Paul Giordano, Humble, TX	1/19/2023	Christopher Anthony Poinsette, Dallas, TX	1/19/2023
Rachel Yost Gowen, Brookshire, TX	1/19/2023	Josephine Anne Polansky, West, TX	1/19/2023
Mary Katherine Guvernator, Richardson, TX	1/19/2023	Richard Moreland Portwood, Lubbock, TX	1/19/2023
Howell Holmes Gwin III, Houston, TX	1/19/2023	Ashley Evans Prasse-Freeman, The Woodlands, TX	11/30/2022
Gail Ripko Hall, Humble, TX	11/30/2022	Jennifer Marie Simmons Rabalais, The Woodlands, TX	1/19/2023
William Kelly Hall Jr., Brenham, TX	11/30/2022	Ana Yesenia Ramirez, Arlington, TX	1/19/2023
Patricia Sue Stoppenhagen Hawkins, Highland Village, TX	1/19/2023	Shani Nicole Robinson, Spring, TX	1/19/2023
Donald Reid Hayter, Missouri City, TX	1/19/2023	Melissa Ann Rothe, The Woodlands, TX	11/30/2022
Glenna Diane Henderson, Amarillo, TX	11/30/2022	Jessica Solis Salcido, Frisco, TX	1/19/2023
Joe Hugh Hicks Jr., Mesquite, TX	1/19/2023	Joshua David Shields, Bryan, TX	11/30/2022
Hayden Prescott Hill, Houston, TX	11/30/2022	Janika Evone Simmons, Waxahachie, TX	1/19/2023
Janet Denise Howard, Austin, TX	1/19/2023	Clinton Travis Skipper, Cypress, TX	1/19/2023
Katrina Lashan Jackson, Dallas, TX	1/19/2023	Emma June Smith, Austin, TX	1/19/2023
Cheryl Ann Janner, Bryan, TX	11/30/2022	Treva Donette Snodgrass, Princeton, TX	11/30/2022
John Hyung Jee, Austin, TX	1/19/2023	Roger Dale Starnes, Plano, TX	1/19/2023
Dorothy Kay Johnson, Fort Worth, TX	1/19/2023	James Eric Stubblefield, Weatherford, TX	11/30/2022
Nia Danielle Johnson, Dallas, TX	1/19/2023	Karima Sundrani, Sugar Land, TX	1/19/2023
Robert Neil Johnson, Allen, TX	11/30/2022	Laxmi Harshytha Tangirala, Coppell, TX	1/19/2023
Shirley T. Keating, Plano, TX	1/19/2023	Syed Junaid Tayyab, Round Rock, TX	11/30/2022
Vernon Melvin Key, Houston, TX	1/19/2023	Justin Lewis Thompson, Dallas, TX	1/19/2023
Keshav Krishnan, Sugar Land, TX	11/30/2022	Jaime Torres, El Paso, TX	11/30/2022
Deepa Laxmi Kurian, Austin, TX	11/30/2022	Lane Randall Travis, Kyle, TX	11/30/2022
David Lausell, The Woodlands, TX	1/19/2023	Jeremy Roy Tucker, Coppell, TX	11/30/2022
Michael Anyanwu Lawanson, Houston, TX	1/19/2023	Esteban Velasquez Jr., De Soto, TX	11/30/2022
Jose Lopez Jr., Houston, TX	1/19/2023	Elizabeth Ashley Vrettos, Houston, TX	1/19/2023
Thu Vu Minh Mai, Houston, TX	1/19/2023	Hao Wang, Richardson, TX	11/30/2022
Susan Lea Marks, Houston, TX	11/30/2022	Karlton Johannes Wendt, Lewisville, TX	11/30/2022
Raye D. Massey, Waller, TX	1/19/2023	William Michael Westerman, Kennard, TX	1/19/2023
Marilyn Matthews, Midland, TX	1/19/2023	Joseph Alton Williams, Lucas, TX	11/30/2022
Ryan Francis McMahon, Austin, TX	1/19/2023	Alan Gillette Woodbury, Houston, TX	1/19/2023
Darin Ashley McNelis, Marble Falls, TX	1/19/2023	Matthew David Wright, Longview, TX	11/30/2022
Nan Meng, Kyle, TX	11/30/2022	Liwan Zhu, Shanghai, China	11/30/2022
Paul James Mergenhagen, Spring, TX	1/19/2023		
Natalie Willberg Merrick, Austin, TX	1/19/2023		
Rehman Z. Momin, Rosenberg, TX	11/30/2022		
Bruce Potts Murphy Jr., New Braunfels, TX	1/19/2023		
Thu Thuy Nguyen, Houston, TX	11/30/2022		
Adeola O. Omotayo, Burke, VA	1/19/2023		
John David Patterson II, Washington, DC	11/30/2022		
George O. Paz Jr., San Antonio, TX	1/19/2023		

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
Salar Ali Ahmed, Houston, TX	1/19/2023
Joel Arnaldo Alindogan, Sandy, UT	11/30/2022
Rania Evelyn Arredondo, Dallas, TX	11/30/2022
Michael Arthur Austin, Dallas, TX	1/19/2023
Troy James Babin, Sargent, TX	11/30/2022
Anabel Balderas, Austin, TX	11/30/2022
Gregory Edward Belisle, San Antonio, TX	1/19/2023
Sean Lucien Bemis, El Paso, TX	11/30/2022
Robert Edgar Benning Jr., Spring, TX	1/19/2023
Bryant Berry Jr., Lakeway, TX	1/19/2023
Deborah Kay Bertelsman, Katy, TX	1/19/2023
Elaine Ruth Garside Biddle, Houston, TX	11/30/2022
Jeannie R. Bigley, Dallas, TX	1/19/2023
William J. Bigley, Dallas, TX	1/19/2023
George Henry Boerger, Houston, TX	1/19/2023
Melissa G. Bolden, Waxahachie, TX	11/30/2022
Rosemary Auila Bolte, San Antonio, TX	1/19/2023
Laura Jean Bonds, St. Simons Island, GA	11/30/2022
Michael William Bourdon, Dallas, TX	11/30/2022
Lyda Boyer, Houston, TX	1/19/2023
Melvin Chris Bradley, Amarillo, TX	11/30/2022
Sue Wegenhoft Briscoe, Eagle Lake, TX	1/19/2023
Robert John Burlet, Bedford, TX	11/30/2022
Barry Lee Burton, Colleyville, TX	11/30/2022
Deborah Quarnstrom Busby, Manhattan Beach, CA	11/30/2022
Brent Alan Butler, San Francisco, CA	1/19/2023
Patricia Lou Pierce Campbell, Plano, TX	11/30/2022
Stephen Caywood, Keller, TX	11/30/2022
Herbert Rhea Chafin, El Paso, TX	11/30/2022
Chiunmang Chen, Taichung, Taiwan	1/19/2023
Rowen Eriza Robes Chen, Denver, CO	11/30/2022
Donna Lynn Clark, San Antonio, TX	1/19/2023
Tiffany Lauren Colquitt, Richardson, TX	1/19/2023

Respondent / Location	Board Date
Kim Dirk Combs, The Woodlands, TX	1/19/2023
Marilyn Ray Cook, Katy, TX	11/30/2022
Roberto Cortez, Dallas, TX	1/19/2023
Timothy R. Cottrell, Farmington, UT	11/30/2022
Mark Alan Cox, Dallas, TX	11/30/2022
Sherry J. Crabtree, Mineral Wells, TX	1/19/2023
Nathan Dalling Cragun, Houston, TX	1/19/2023
Philip Ronald Craver, Quitman, TX	1/19/2023
Lindsay Harris Crawford, Carrollton, TX	1/19/2023
Terry Ray Creech, Midland, TX	11/30/2022
Sandra Anne D'Cruz, Indian Harbour Beach, FL	1/19/2023
Deborah L. Davis, Philadelphia, PA	11/30/2022
Joel Mark De Young, Houston, TX	1/19/2023
Bruce Delaney, Cypress, TX	1/19/2023
Marci Lynn Steiner Dell, Austin, TX	11/30/2022
Nancy Susan Whitener Depue, Colleyville, TX	1/19/2023
Walter Barry Dias, Tamuning, Guam	11/30/2022
Lindsay Reagan Dillard, Tolar, TX	11/30/2022
Wyatta Lynn Duffy, Gainesville, TX	1/19/2023
Julie Blackwell Eggins, Houston, TX	1/19/2023
Samuel Ralph Ellington, Houston, TX	1/19/2023
Miles Edward Everson, Bee Cave, TX	1/19/2023
Joseph Michael Farrell, Universal City, TX	1/19/2023
Steven Lewis Ferguson, Sealy, TX	11/30/2022
Timothy Scott Filips, Magnolia, TX	1/19/2023
John Knox Flato, Houston, TX	1/19/2023
George Leon Fletcher Jr., Spring, TX	1/19/2023
Charlene Terrell Foster, Missouri City, TX	11/30/2022
Kenneth Allan Freitag, Austin, TX	11/30/2022
Richard Allen Fridge, Brentwood, TN	1/19/2023
Raymundo Garcia, Sugar Land, TX	11/30/2022
Kurt Edward Gauger, Charlotte, NC	11/30/2022
Diane Marie Giasson, Dallas, TX	1/19/2023
Michael Aaron Gill, Sugar Land, TX	1/19/2023
Janet W. Gillies, Benbrook, TX	1/19/2023
Gary Bryan Gillit, Lewisburg, TN	1/19/2023
Bonnie Elizabeth Goodale, Fort Worth, TX	1/19/2023
Jacob Yudy Goodman, Houston, TX	1/19/2023
Larry Lamar Goodwin, Germantown, TN	1/19/2023
Travis Culberson Gray, Houston, TX	11/30/2022
David L. Grimm, San Antonio, TX	1/19/2023
Nelson L. Harborth, San Antonio, TX	11/30/2022

Respondent / Location	Board Date	Respondent / Location	Board Date
Thomas Robert Harper, Dallas, TX	11/30/2022	Lisa Leigh Leutjen, Austin, TX	11/30/2022
Thomas Wayne Hasz, Katy, TX	1/19/2023	Robin Miechele Moore Lewis, San Antonio, TX	11/30/2022
Patricia Joan Hein, Austin, TX	11/30/2022	Vicki Lee Lewis, Big Canoe, GA	1/19/2023
Gaile Maurice Henry Jr., Beaumont, TX	1/19/2023	Nan Li, Beijing, China	11/30/2022
Jessica Susana Hernandez, Miramar, FL	1/19/2023	William Niles Linburg, Dallas, TX	11/30/2022
Jose Fernando Hernando, Glen Burnie, MD	1/19/2023	Tommy Ray Locke, Aledo, TX	11/30/2022
Sheila Dianne Hobratschk, Spring, TX	11/30/2022	Jeffrey Dean Lohman, Humble, TX	1/19/2023
Brendan Huntington Hogan, Dallas, TX	11/30/2022	Elvia Deleon Lopez, Houston, TX	1/19/2023
Victor Reginald Hopkins, Mesquite, TX	11/30/2022	Linda Elizabeth Campbell Low, Holly Lake Ranch, TX	1/19/2023
Christa E. Horne, Schertz, TX	1/19/2023	Avleen Kaur Makkar, Carrollton, TX	1/19/2023
David Patrick Howard, Kent, WA	1/19/2023	Saundra Kay Maples, Corinth, TX	1/19/2023
Garry Frank Howe, Houston, TX	1/19/2023	Linda Louise Marinik, Salado, TX	11/30/2022
Charles Wayne Hubbard, Tomball, TX	11/30/2022	Ellen Huffman Mathias, New York, NY	11/30/2022
Roy Grady Huckaby, Beaumont, TX	11/30/2022	Mary Nell Williams Mathis, Austin, TX	11/30/2022
Annette Silsby Hughes, Cotuit, MA	1/19/2023	Phillip Miles Mathis, Austin, TX	11/30/2022
Betsey Jane Barton Hunter, Jonesborough, TN	11/30/2022	Lawrence George Matschull, Midland, TX	11/30/2022
Jerry Wayne Ison, Cypress, TX	1/19/2023	David Wayne McClanahan, Idabel, OK	1/19/2023
Jaime Lynn James, Kennedale, TX	1/19/2023	Glenda Sue McDonald, Lucas, TX	1/19/2023
Sophia James, Evans, GA	11/30/2022	James Lynn McDougald, Littleton, CO	11/30/2022
Shawyna Deniese Jarrett, Bastrop, TX	11/30/2022	Steven Patrick Peter McGee, Houston, TX	1/19/2023
Shahzeb Amin Jiwani, San Francisco, CA	11/30/2022	Matthew James McKelvey, San Antonio, TX	1/19/2023
Mary Lois Sigford Johnson, Seabrook, TX	1/19/2023	Katherine Ann McKinney, Houston, TX	11/30/2022
Cathy Barber Jones, Austin, TX	11/30/2022	Lucian Lee McMurtry III, Houston, TX	11/30/2022
Michael Weldon Jones, Tyler, TX	11/30/2022	Xiaoxue Meng, Arlington, VA	11/30/2022
Shellie Dean Jones, Desoto, TX	1/19/2023	Samuel Roy Mensch, Parker, CO	11/30/2022
Elvera B. Junushova, Austin, TX	1/19/2023	Theodore J. Messina III, Dallas, TX	1/19/2023
Farasat Ali Khawaja, Allen, TX	1/19/2023	Michael Christopher Montoya, Flower Mound, TX	11/30/2022
Robert Eugene Killian, Dallas, TX	1/19/2023	John Paul Mora, San Antonio, TX	11/30/2022
David Wayne King, Fort Worth, TX	11/30/2022	Andrew Justin Moyes, Houston, TX	11/30/2022
Thomas Edward Kirk, Fort Worth, TX	11/30/2022	Suzanne Estelle Munoz, Weslaco, TX	1/19/2023
David Todd Klusendorf, New York, NY	11/30/2022	Donald E. Murphy, Houston, TX	11/30/2022
Gary Micheal Kohlschmidt, Mabank, TX	1/19/2023	Carl M. Murray, Houston, TX	11/30/2022
Lewis Bruce Korn, Houston, TX	11/30/2022	Ann Hoai Nguyen, Sugar Land, TX	11/30/2022
Kevin Ryan Kuntz, Dallas, TX	11/30/2022	Hongdan Nie, Beijing, China	11/30/2022
Collin Steven Lagrow, Dallas, TX	1/19/2023	John Paul Niznik, Boerne, TX	11/30/2022
Edward Lam, Grapevine, TX	11/30/2022	Bruce Allen Nunnally, Destin, FL	11/30/2022
Melinda Sue Landry, New Orleans, LA	1/19/2023	Albert Edward O'Donnell Jr., Farmers Branch, TX	1/19/2023
David Windle Langford, Brooklyn, NY	11/30/2022	Barbara Wayne Fitzgerald O'Neal, Odessa, TX	11/30/2022
Jack Kenneth Larmer, Weatherford, TX	1/19/2023	Jeffrey Lee Oerke, Plano, TX	1/19/2023
Nelson Edward Laswell, Durham, NC	11/30/2022	Russell Todd Olsen, Spring, TX	1/19/2023
Kayla Trang Le, San Leandro, CA	1/19/2023	Jarom Joseph Olson, Orem, UT	11/30/2022
John Daryl Lee, Dallas, TX	1/19/2023	Edward Scott Partridge, Georgetown, TX	11/30/2022
Shu-Ying Lee, Taipei, Taiwan	1/19/2023		
Eric Odell Lester, Portland, OR	1/19/2023		

Respondent / Location	Board Date	Respondent / Location	Board Date
Mary-Lees Fant Payne, Houston, TX	1/19/2023	Timothy Michael Turner, Plano, TX	11/30/2022
Robert Ace Pearcy, Texarkana, TX	1/19/2023	Anne Leslie Valadez, Prairie Village, KS	1/19/2023
Landon Wayne Pecot, Denver, CO	11/30/2022	Justin Shane Lee Van Beek, Williamston, MI	1/19/2023
Jimmie Benjamin Peeler, Dallas, TX	11/30/2022	Sharon Staten Vanamburgh, Dallas, TX	1/19/2023
Bryan Anthony Peterson, Bennington, NE	1/19/2023	Richard Miller Vetter, Montgomery, TX	1/19/2023
Cesar Pham, Houston, TX	1/19/2023	Boris Vidulich, Sydney, Australia	11/30/2022
Bruce John Piller, La Quinta, CA	11/30/2022	Edward Walter Vlha, Houston, TX	1/19/2023
Stacey Diane Polk, Beaverton, OR	11/30/2022	Thomas Carl Waligura, Hockley, TX	1/19/2023
Sheila Sherice Price, Austin, TX	11/30/2022	Ricky Leon Wall, Houston, TX	1/19/2023
Aubrey Joe Pryor, Bakersfield, CA	11/30/2022	Ryan Charles Wallace, Houston, TX	11/30/2022
Mario Steven Ramos, Pearland, TX	1/19/2023	Judy Wilson Walsh, La Grange, TX	11/30/2022
Anna Eleandor Ramsey, Austin, TX	11/30/2022	Xiang Wang, Pudong New Area, China	11/30/2022
Travis Elton Rankin, Lufkin, TX	11/30/2022	Vincent Samuel Washburn, Missouri City, TX	1/19/2023
Elizabeth Ann Reney, Frisco, TX	1/19/2023	Steven Boyd Watson, Houston, TX	1/19/2023
Barbara Reynolds Riley, Houston, TX	11/30/2022	Sarah Elizabeth Wellborn, Dallas, TX	11/30/2022
Roger Edgar Rivet, Cypress, TX	1/19/2023	Timothy Allen Whisler Jr., Dallas, TX	1/19/2023
Alicia Renee Rooney, Apo, Japan	1/19/2023	Stephen Robert White, Klein, TX	11/30/2022
Robert John Sabo, Houston, TX	11/30/2022	William Roland White III, Winter Park, FL	11/30/2022
Kimberly Ann Sanders, Carrollton, TX	1/19/2023	Jonathan Lee Whited, Austin, TX	1/19/2023
William Lee Schilling, Dallas, TX	1/19/2023	Ronald Jay Wilburn, Tulsa, OK	11/30/2022
Thomas Frank Scully Jr., Spring, TX	11/30/2022	Byman Odell Wilson, Houston, TX	11/30/2022
John Leonard Shelton Jr., Southlake, TX	1/19/2023	Donald Ray Wilson, Lovelady, TX	11/30/2022
Larry Laverne Shelton, Richmond, TX	11/30/2022	Michael Everett Wilson, Houston, TX	11/30/2022
Shu Jung Shen, Central, Hong Kong	1/19/2023	William Donald Woodliff Jr., North Richland Hills, TX	11/30/2022
John Raymond Sherburne, San Antonio, TX	1/19/2023	Yanbing Xu, Fairfax, VA	1/19/2023
Kathleen Marie Sliter, Durham, NC	1/19/2023	Bobby Earl Young, Washington, DC	11/30/2022
Mary Angela Mendleski Smith, Dallas, TX	1/19/2023	Cynthia Shin Yu, Los Angeles, CA	1/19/2023
Kirk P. Spencer, Fort Worth, TX	1/19/2023	Elisa Zaiceva, Dallas, TX	11/30/2022
Patrick James Stephens, Colorado Springs, CO	1/19/2023	Luis Angel Zaragoza, Spring, TX	11/30/2022
Janet Stovall, Mesquite, TX	1/19/2023	Benjamin Turturici Zils, The Woodlands, TX	1/19/2023
Michele P. Strain, Austin, TX	11/30/2022	John Donald Zimmerman II, Conroe, TX	1/19/2023
Jeff Hu Su, Austin, TX	1/19/2023		
Elizabeth Jane Sullivan, Dublin, OH	11/30/2022		
Marsha Gail Sutherland, Seagoville, TX	1/19/2023		
Xin Tan, Guangzhou, China	1/19/2023		
Nai Hoi Tang, Hong Kong, Hong Kong	1/19/2023		
Michael Warren Tassell, Glen Allen, VA	11/30/2022		
Lisa Ann Tauriac, Houston, TX	11/30/2022		
Michael D. Teal, Fayetteville, NC	1/19/2023		
Ricky Owen Terry, Oklahoma City, OK	1/19/2023		
Janet Lynn Thies, Plano, TX	11/30/2022		
Miranda Mekel Topham, Dallas, TX	1/19/2023		
Bruce Simplot Tschirgi, Cypress, TX	11/30/2022		

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
Frank George Dunham III, Dallas, TX	11/30/2022
Adefunke Sharon Kasali, Pearland, TX	11/30/2022
Arun Mago, Cedar Park, TX	11/30/2022
Bruce Gilbert Miracle, Terrell, TX	1/19/2023
Dong Joon Suh, Houston, TX	1/19/2023
Michael Ryan Taylor, Houston, TX	11/30/2022

Texas State Board of Public Accountancy
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Contact ACAN to:

- ✓ Participate in ongoing support meetings with other CPAs in recovery.
- ✓ Mentor candidates who need recovery support.
- ✓ Talk about your wellness concerns.

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

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For 30 years, the Accountants Confidential Assistance Network has provided support for CPAs struggling with alcohol addiction, substance abuse and/or mental health issues. In that time, they've convened over 3,500 confidential support groups and provided a pathway for hundreds of candidates to enter the accounting profession.

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