



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

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NEWS & UPDATES

Contingency Fees by General Counsel J. Randel Hill

Based on questions the Texas State Board of Public Accountancy recently received, there appears to be some confusion as to whether or not a Texas CPA may charge a contingency fee for preparing an Employee Retention Tax Credit (ERC) or tax return for a client. The Board's current *Rules 501.72* and *501.70* address the question as an independence issue. Board *Rule 501.72* states that a licensee shall not perform professional accounting services, **requiring independence, for a contingency fee**. Board *Rule 501.70* states that a licensee in the performance of professional accounting services shall conform "**in fact and appearance**" to the independence standards established by the AICPA."

It is easy to recognize that if you are engaged to provide testimony as an expert witness, and your witness fee is contingent upon whether your client prevails in the litigation, the basis of your fee would appear to affect your testimony. Similarly, if a licensee prepares both the financials and tax work for a client and charges the client based upon the amount of the tax credit or refund received, there is the appearance that the licensee's financials could have been influenced to increase the refund or tax credit. The prohibition of a contingency fee when an attest service (as defined in *901.002(a)(1)* of the *Public Accountancy Act*) is performed by a licensee, also preparing the tax return, applies to avoid any appearance of a lack of independence.

Does IRS *Circular 230 §10.27(b)* prohibit contingency fees? The Texas State Board won't attempt to address IRS regulations, other than to say that the case law of *Ridgely v. Lew*, 2014-2 U.S.T.C. ¶ 50,539 (D.D.C. 2014) stated that preparing a tax return for a client does not constitute practicing or representation before the IRS. Therefore, IRS *Circular 230* only applies to CPAs with a **Power of Attorney**, practicing and representing a client before the IRS. If a CPA does not have a **Power of Attorney** to represent their client, then the CPA is not practicing and representing their client before the IRS. And as such, *Circular 230* does not apply.

Beneficial Ownership Information by General Counsel J. Randel Hill

Another commonly asked question received by the Texas State Board is if providing Beneficial Ownership Information constitutes the practice of law? **The Texas State Board does not provide advice on whether providing Beneficial Ownership Information constitutes the practice of law.** That question is best addressed in this state by the Texas Supreme Court, which has created an Unauthorized Practice of Law Committee (UPLC) with the charge of eliminating the unauthorized practice of law in Texas. The Texas UPLC can be found at www.txuplc.org. We recognize that different states may have different answers to the question. With this disclaimer, you may also want to reference the U.S. Department of the Treasury's Financial Crimes Enforcement Network, [Frequently Asked Questions, B.7.](#) ■

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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 3, 2024)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010326	Addison Group	3/1/2026 - 2/28/2027	A
000446	Aramco Services Company	1/1/2026 - 12/31/2026	E
000192	Association of Government Accountants	11/1/2025 - 10/31/2026	A
009036	Association of Government Accountants - Dallas Chapter	10/1/2025 - 9/30/2026	A
009686	Association of Government Accountants - El Paso Chapter	3/1/2026 - 2/28/2027	A
002509	ATKG, LLP	10/1/2025 - 9/30/2026	A
010381	Blazek & Vetterling	1/1/2026 - 12/31/2026	A
005306	Communities Foundation of Texas	9/1/2025 - 8/31/2026	A
009859	Community Foundation of Southern New Mexico	10/1/2025 - 9/30/2026	A
010323	Condley and Company, LLP	2/1/2026 - 1/31/2027	A
010301	El Paso Area Chapter of the ACFE	10/1/2025 - 9/30/2026	A
001424	Fancher & Company, CPAs	2/1/2026 - 1/31/2027	A
010515	Federal Grants Training	12/1/2025 - 11/30/2026	A
000549	Fitts, Roberts, Kolkhorst & Co., P.C.	2/1/2026 - 1/31/2027	A
010450	Foster Financial Group	1/1/2026 - 12/31/2026	E
010637	GLEC	4/1/2026 - 3/31/2027	A
003371	Holt Development Services, Inc.	3/1/2026 - 2/28/2027	A
010504	HUB Fort Worth	9/1/2025 - 8/31/2026	A
000154	Institute of Internal Auditors, Houston Chapter	11/1/2025 - 10/31/2026	A
005848	Marathon Oil Company	10/1/2025 - 9/30/2026	A
006428	McCall, Gibson, Swedlund, Barfoot, PLLC	3/1/2026 - 2/28/2027	A
010513	Moss, Luse and Womble, LLC	12/1/2025 - 11/30/2026	A
008289	Oceaneering International, Inc.	3/1/2026 - 2/28/2027	A
010636	Park Fowler & Co., PLLC	3/1/2026 - 2/28/2027	A
006019	Pena Briones McDaniel & Co., P.C.	3/1/2026 - 2/28/2027	A
010389	Popp Hutcheson PLLC	2/1/2026 - 1/31/2027	A
000623	Practice Management Group	2/1/2026 - 1/31/2027	A
008449	Quanta Services, Inc.	2/1/2026 - 1/31/2027	A
000437	Rice University Executive Education	1/1/2026 - 12/31/2026	E
010309	Rodl Langford De Kock LLP	1/1/2026 - 12/31/2026	A
010463	RT Edwards & Associates, PC	3/1/2026 - 2/28/2027	A
002582	San Antonio Estate Planners Council	11/1/2025 - 10/31/2026	A
000509	Seidel Schroeder	1/1/2026 - 12/31/2026	A
009106	South Texas Chapter of the HFMA	3/1/2026 - 2/28/2027	A
010386	SPR P.C.	1/1/2026 - 12/31/2026	A
010245	TBK CPA, PLLC	2/1/2026 - 1/31/2027	A
010444	TechnipFMC, Plc - Tax Department	11/1/2025 - 10/31/2026	A
002705	Texas Bankers Association	2/1/2026 - 1/31/2027	A
007840	The Dallas Foundation	1/1/2026 - 12/31/2026	E
009042	The Rand Group, LLC	10/1/2025 - 9/30/2026	A
006461	Turnaround Management Association of Houston	4/1/2026 - 3/31/2027	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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Dan Weaver's Retirement

Licensing Director Dan Weaver retired last month after more than 17 years of state service and more than nine years working for the Texas State Board of Public Accountancy. Mr. Weaver said that he enjoyed serving as the Licensing Director and will miss his time working at the Texas State Board. "The dedication to serving the public is evident in most of what we do at the agency," Weaver shared. "I also enjoyed serving on the NASBA Continuing Professional Education (CPE) work group. It kept me engaged on a national level, which was helpful."

Mr. Weaver can be credited to updating the agency's CPE Exemption reporting to accurately reflect a CPA's license status with the Texas State Board. He also played an instrumental role in maintaining agency services during the COVID-19 pandemic.

"We all wish Dan a happy retirement and bon voyage. We are grateful to him for his many years of skillful management and fellowship," Executive Director Bill Treacy said. ■



New Licensing Manager



Marissa Brooks received her 10-year service award from Presiding Officer Debra Seefeld.

Marissa Brooks has been promoted to licensing manager after the retirement of Dan Weaver. Marissa just celebrated her 10-year anniversary working for the Texas State Board. She started out in the Enforcement division as an investigator and since 2020 she has dedicated her time to all things related to firms, including new registrations, peer review, non-CPA owners, and the unauthorized practice of public accountancy.

"I enjoy coming to work every day, and that's not something I take for granted," Mrs. Brooks said. "I work with an amazing team in the Licensing Division and wonderful colleagues across the agency. I am grateful to be following in Mr. Weaver's footsteps. He has charted an excellent course for me to follow. I am looking forward to digging into this new role and continuing to contribute to the good work of the Licensing Division and serving the public on behalf of the Board." ■

TEXAS STATE BOARD of PUBLIC ACCOUNTANCY

2023 Year in Review

6,316



exam candidates tested
(may have taken
multiple sections)

1,572



certificates issued
to TX candidates

284



new firm licenses issued

566



CPAs licensed in TX
through
reciprocity

1,677



licensees retired for
the first time

141



CPE sponsors successfully
completed review

127



complaints opened
with the Board

3



licenses revoked

Swearing-In Ceremony, December 9, 2023 – Austin, TX

Outstanding candidates

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

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

Audrey O'Neill

Heather Brown

Gavin Van Someren

Collyn Robison

Riley McKean

Jordan Lentz

Grayson Walker



Executive Director Bill Treacy and Board members welcomed new CPAs to the profession.

From **L-R**:

Bill Treacy

Kevin Koch

Olivia Espinoza-Riley

Debra Seefeld

Thomas Neuhoff



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

Jeremy Myers

Traci McLeod

Lara Akinboye

Larry Stephens

Tony Ross

Mei-Feng Lu

Nancy Foss



Fifty-Year Licensees from the December Ceremony



FIFTY-YEAR LICENSEES IN ATTENDANCE

John Anderson

James Bass

Don Clanton

Patrick Durio

Dr. James Eastham

Robert "Pat" Evans

Donald Goldman

Patricia Green

Ray Hill

Tim Howells

Tony Morgan

David Pany

Paul Smittle

Walter Ward Jr.

James Wiggins

Terry Woods

Patricia Wright

ENFORCEMENT ACTIONS

Ratified at the November 9, 2023 Board Meeting

AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 19-06-01L**
Respondent: Jacob Joseph Roldan
Hometown: Santa Barbara, CA
Certificate No.: 099210

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was conditionally reinstated and Respondent was placed on probated revocation for two years. In addition, Respondent must continue counseling/treatment and must participate in the Accountants Confidential Assistance Network.

Respondent's certificate was revoked by Board Order on November 14, 2019 after pleading no contest to felony Oral Copulation with a person under 18, Lewd Act Upon a Child, and the misdemeanor offense of sexual battery.

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).

TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation No.: 22-12-06L**
Respondent: Ernst & Young LLP
Hometown: Dallas, TX
Firm License No.: P04513
Rule Violations: 501.73, 501.90(8)
Act Violation: 901.502(6)

Respondent Firm entered into an ACO with the Board whereby Respondent Firm was Reprimanded and ordered to pay an administrative penalty of \$3,000,000 and administrative costs of \$4,171 within 30 days of the date of the Board Order.

Respondent Firm was the subject of a Securities and Exchange Commission (SEC) Order in Administrative Proceeding File No. 3-20911 styled *In the Matter of: Ernst & Young LLP* issued on June 28, 2022. The SEC Order censured the Respondent Firm and assessed a civil penalty of \$100,000,000. The SEC Order stated that a significant number of Ernst & Young LLP audit professionals, including Ernst & Young LLP audit professionals licensed as Texas CPAs, cheated on ethics exams, as well as on a variety of other examinations required to maintain their CPA licenses. As this was ongoing, Ernst & Young LLP withheld this misconduct from SEC staff investigating potential cheating at the firm. Ernst & Young LLP audit professionals' repeated cheating on exams and the firm's misrepresentations to the SEC violated ethics and integrity standards and discredited the accounting profession.

2. **Investigation No.: 23-06-05L**
Respondent: Leslie Louise Jackson
Hometown: Bayfield, CO
Certificate No.: 053781
Rule Violations: 501.90(2), 501.90(8), 501.90(13)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was Reprimanded and ordered to pay an administrative penalty of \$990 and administrative costs of \$786.52 within 30 days of the date of the Board Order.

Respondent violated the terms of an SEC Order by performing accounting work for a public company before her application for reinstatement before the SEC was considered by the SEC. Respondent also made a misrepresentation to the Board in her application for reinstatement of her certificate.

PROPOSAL FOR DECISION

- **Investigation Nos.: 22-06-05L & 22-06-06L**
Respondents: Richard Francis Chesebro & Richard F. Chesebro, CPA, PC
Hometown: Georgetown, TX
Certificate No.: 064497
Firm License No.: C08680
Rule Violations: 501.74(a), 501.74(b)
Act Violations: 901.502(6), 901.502(11)

The Behavioral Enforcement Committee (BEC) found that Richard Francis Chesebro and Richard F. Chesebro, CPA, PC failed to complete an engagement. The BEC offered Respondents an ACO whereby Respondents would be reprimanded and would agree to refund \$2,000 to the Complainant and pay \$905.48 in administrative costs. Respondents did not accept the offer.

Pleadings were filed with the State Office of Administrative Hearings and after a hearing with all parties present held on July 10, 2023, the State Office of Administrative Hearings

Administrative Law Judge (ALJ) found that Respondent violated Board *Rules 501.74(a) and (b)* as well as *Sections 901.502(6) and 901.502(11)* of the *Public Accountancy Act*. The ALJ recommended to the Board that Respondent receive a reprimand, refund the \$2,000 retainer he received to the Complainant, and pay \$2,743.87 in administrative costs.

The ALJ recommendation did not include the costs accrued in taking Mr. Chesebro's deposition. The Board reviewed the staff Memorandum Regarding Proposal for Decision asking that the Board include the costs of the deposition. The Board agreed with the staff recommendation and added \$1,108.75 to the administrative costs. The administrative costs were revised to total \$3,852.62.

**Ratified at the January 18,
2024 Board Meeting**

**AGREED CONSENT ORDERS
BEHAVIORAL ENFORCEMENT
COMMITTEE**

**1. Investigation Nos.: 23-08-02L &
23-08-03L**

Respondents: Fei-Fei Catherine Fang & Fei-Fei Catherine Fang (Firm)

**Hometown: Plano, TX
Certificate No.: 027452
Firm License No.: T01705
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. In addition, Respondents must pay an administrative penalty of \$1,000 and \$778.79 in administrative costs within 30 days of the date of the Board Order. Respondents shall refund the Complainant \$200 within 30 days of the date of the Board Order.

Respondents failed to obtain a signed Form 8879 before filing a tax return.

**2. Investigation Nos.: 23-07-02L &
23-07-03L**

**Respondents: Edward Mitchell Gardner & Edward M Gardner PC
Hometown: Houston, TX
Certificate No.: 019215
Firm License No.: C06356
Rule Violation: 501.74(b)
Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were Reprimanded. In addition, Respondents must pay an administrative penalty of \$1,000 and \$778.79 in administrative costs within 30 days of the date of the Board Order. Respondents shall reimburse Complainant \$300 within 30 days of the date of the Board Order for costs Complainant incurred getting a return corrected. Respondents failed to properly report a client's Qualified Charitable Distribution.

**3. Investigation Nos.: 23-06-01L &
23-06-02L**

**Respondents: John Ramon Gramstad & Gramstad, CPA LLC
Hometown: McKinney, TX
Certificate No.: 114317
Firm License No.: C10669
Rule Violations: 501.74(b),
501.82, 501.83, 501.93
Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were Reprimanded. In addition, Respondents must pay an administrative penalty of \$2,500 and \$935.20 in administrative costs within 30 days of the date of the Board Order. Respondents shall complete eight hours of continuing professional education (CPE) in the area of practice management within six months of the date of the Board Order.

Respondents failed to exercise due professional care when addressing or failing to address the franchise tax with their client for whom they prepared a corporate business return. Respondents failed to substantively respond to requests for information from the Board, practiced under a name other than the name in which the firm was licensed, and used language suggesting a specialization on the firm's website.

**4. Investigation Nos.: 23-07-13L &
23-07-14L**

**Respondents: John Ramon Gramstad & Gramstad, CPA LLC
Hometown: McKinney, TX
Certificate No.: 114317
Firm License No.: C10669
Rule Violation: 501.74(b)
Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were Reprimanded. In addition, Respondents must pay an administrative penalty of \$1,000 and \$778.79 in administrative costs within 30 days of the date of the Board Order. Respondents shall complete eight hours of technical CPE in the area of multistate tax.

Respondents failed to exercise due professional care when taking a tax position the client did not understand and without proper support from the client.

5. Investigation No.: 23-07-01L

**Respondent: Kathy Havard
Hometown: Huntington, TX
Certificate No.: 076990
Rule Violation: 501.91
Act Violation: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay \$700.58 in administrative costs within 30 days of the date of the Board Order and must attend Accountants Confidential Assistance Network meetings for 24 months.

Respondent failed to properly report past criminal actions to the Board.

**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

- Investigation Nos.:** 23-05-02L & 23-05-03L
Respondents: Jerry Charles Haynes and Haynes & Associates, P.C.
Hometown: Roanoke, TX
Certificate No.: 035592
Firm License No.: C05772
Rule Violations: 501.60, 501.61, 527.4
Act Violations: 901.159, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were Reprimanded. Respondents were assessed an administrative penalty of \$6,500 and administrative costs of \$931.93 to be paid in 12 monthly installments beginning February 15, 2024. In addition, Respondents were placed on limited scope requiring Respondents to obtain pre-issuance reviews for any audits, compilations, and reviews until Respondent Firm passes its next peer review. The pre-issuance reviewer chosen by the Respondents must be approved by the Chair of the TSR Committee.

Respondents failed to meet generally accepted auditing standards and generally accepted accounting principles in an audit of a not for profit corporation. Respondents also issued audited financial statements for clients while the Respondent firm was not properly enrolled in the American Institute of Certified Public Accountants Peer Review Program.

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
Cletus Thomas Andrew Jr., Missouri City, TX	01/18/2024
Shannon Dee Avants, Argyle, TX	01/18/2024
Philip Armand Baker, Denton, TX	11/09/2023
Simone Barnhill, Flower Mound, TX	11/09/2023
Stacy Rangel Bassett, Rockwall, TX	01/18/2024
Lori Leigh Beaty, Stephenville, TX	01/18/2024
Todd Matthew Boley, League City, TX	11/09/2023
James Gary Bounds, Round Rock, TX	01/18/2024
Jean-Pierre Breaux, Carmel, IN	01/18/2024
Christina Ramirez Brown, Allen, TX	11/09/2023
Cyd Elaine Brown, Fort Worth, TX	11/09/2023
Laura Brooke Brown, Kingwood, TX	01/18/2024
Elizabeth Jeannette Buchanan, Plano, TX	01/18/2024
Lisa Kaye Bussell, Orange, TX	11/09/2023
Natalie Melissa Cabla, Austin, TX	01/18/2024
Raymon Byron Carlock Jr., Dallas, TX	01/18/2024
Carinann Fulton Charon, Southlake, TX	11/09/2023
Tzu-Ying Jean Chen, Houston, TX	11/09/2023
Wei Chen, Katy, TX	01/18/2024
Mukwenje Chikulo, Yorba Linda, CA	11/09/2023
Romeo Romaine Clarke, Pflugerville, TX	01/18/2024
Brett Meredith Clayton, Amarillo, TX	01/18/2024
Deanna Kay Cline, Burleson, TX	01/18/2024
Danny Wallace Collette, New Braunfels, TX	11/09/2023
Perry Robert Courtney, Boerne, TX	11/09/2023
Melanie Flynn Crutcher, Dallas, TX	01/18/2024
Erica Lynn Dahl, San Antonio, TX	11/09/2023
Roxanne Jeanette Darty, San Antonio, TX	11/09/2023
Jinan M. El-Baba, Katy, TX	01/18/2024
Maria Cecilia Baptista Eugenio Grand Prairie, TX	01/18/2024
Jamie Kristine Evans, Dallas, TX	01/18/2024
Carlos Feliciano, Carrollton, TX	01/18/2024
Brian Zachary Fellabaum, Austin, TX	11/09/2023
Shelly Rustanne Frierson, Waco, TX	11/09/2023
Brenda Earls Garske, Tigard, OR	01/18/2024
Kate Angela Gay, Rockwall, TX	01/18/2024
Brittany Lorraine Glendenning, Dallas, TX	11/09/2023
Tracy Cohen Hale, Houston, TX	01/18/2024
Grant Chandler Harbour, San Francisco, CA	11/09/2023
Jon Kirk Harrison, Houston, TX	11/09/2023
Melissa Nicole Hart, San Antonio, TX	01/18/2024
James Carroll Hazlewood, Houston, TX	11/09/2023

Respondent / Location

Milton Ben Heckathorn, Red Oak, TX
 Keshia Danae Higgins, Canyon, TX
 Serge Olivier Hoover, Friendswood, TX
 Gary Shane Johnson, Cleveland, TX
 Richard Cory Johnson, Cheshire, CT
 Robert Jason Kennedy, Fulshear, TX
 Kimberly S. Kopley, Dallas, TX
 Jamie Dawn Knape, Houston, TX
 Mustafa Ashraf Kodwavi, Cherry Hill, NJ
 Dorothy Evelyn Wood Licon, Dallas, TX
 John Jasper Lister, Copperas Cove, TX
 Ceresa Devon Maki, Coppell, TX
 James Burritt McElravy, Houston, TX
 Ravindra Dhirendrarao Melgiri, Plano, TX
 Keqi Meng, Houston, TX
 Paul James Mergenhagen, Spring, TX
 Natalie Willberg Merrick, Buda, TX
 Stephen Forrest Muehlberger, Wichita Falls, TX
 Briggs Valson Nesmith, Crockett, TX
 Matthew Wayne Niebuhr, Dallas, TX
 Lemont Ernest Nodwell Sr., Addison, TX
 Christina Hamilton Palacios, Carrollton, TX
 John David Patterson II, Washington, DC
 Kelly Perdue, Houston, TX
 Matthew Joseph Phillips, Houston, TX
 Jason Eric Pitman, Prosper, TX
 Pranav Pradeep, Kirkland, WA
 Mohit Punj, Colleyville, TX
 Allison Brooke Raesz, Buda, TX
 Samantha Elise Ramirez, Rosharon, TX
 Audrey Elizabeth Reese, Dallas, TX
 Belinda Gail Reingold, Houston, TX
 Melissa Kaye Rich, Carrollton, TX
 Stacy Michelle Riffe, Brownwood, TX
 Stephen Thomas Sellers, Houston, TX
 Lesley Ann Setliff, Dallas, TX
 Prateek Vijay Shah, Austin, TX
 Bobby Darin Sharp, Argyle, TX
 Eric Scott Shero, McGregor, TX
 Lindsey Ann Shriver, Fort Worth, TX
 David Allan Simmons, Lantana, TX
 Roger Dale Starnes, Plano, TX
 John Edward Stone, Dallas, TX
 Yuki Takaya, Houston, TX
 Michael Lee Taylor, Wichita Falls, TX
 Scott Allen Thompson, Rutherford, NJ
 Marah Tene Tolbert, Dallas, TX
 Elizabeth M. Tomancak, Lewisville, TX
 Michael William Vint, Austin, TX
 Jay Charles Von Niederhausern, Park City, UT
 Steven Jay Vontur, Manvel, TX
 James Michael Wallace Jr., San Jose, CA
 Suzzann Womack, Cedar Hill, TX

Board Date

01/18/2024
 11/09/2023
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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

Gysbertus Aarsen, Orange City, IA
 Hilary Edward Adams III, Austin, TX
 Patrick Maurice Aelvoet, San Antonio, TX
 Vici Lynn Alexander, Acworth, GA
 Horacio Alvarado, Rio Rancho, NM
 Marie Joyce Shull Appel, Houston, TX
 Neva A. Asbury, Houston, TX
 Brandon Adetola Balogun, Dallas, TX
 Darrow Lee Becker, Jupiter, FL
 Rodolfo Cayetano Beltran, Costa Mesa, CA
 Francis Philip Bissailon, Fountain Hills, AZ
 Craig Curtis Blackburn, Houston, TX
 Lawrence Edward Boyd, Sunnyvale, TX
 Robert Orvis Bradley, Ashdown, AR
 Lloyd Carleton Brandt Jr., Maypearl, TX
 Warren Louis Breaux, The Woodlands, TX
 Christopher King Brenner, Katy, TX
 Tucker Sterling Bridwell, Abilene, TX
 Bruce Edward Brown, Austin, TX
 Ros Hackney Brown, The Woodlands, TX
 Brittany Harwell Browning, Austin, TX
 Jerome Benton Burling, Houston, TX
 Thomas Patrick Canals, Austin, TX
 Mark Timothy Caron, Naples, FL
 Bobby Dan Carroll, Roswell, NM
 Matthew Sims Cave, Weatherford, TX
 Dustin Gillette Chaffin, Argyle, TX
 Cho Fan Chan, San Francisco, CA
 Kevin Abraham Chen, Richardson, TX
 Clarissa Yu-Mei Cheng, Los Altos, CA
 David Adolph Cherechinsky, Houston, TX
 Michael Rene Chevront, San Antonio, TX
 John William Henry Church, Conroe, TX
 Robert Craig Collins, Southlake, TX
 Robbin Renee Burrous Crawford, Lufkin, TX
 Terry Lee Crocker, Oklahoma City, OK
 Terry Michael Crockett, Fulshear, TX
 Courtney Campbell Crouch, Missouri City, TX
 John Bob Cunningham, Dallas, TX
 Kristin Taggart Dallas, San Diego, CA
 Fassil Daniel, Stafford, TX
 Lindy Lou Brumble Decker, Crescent, OK
 Raymond Terry Derieux, Edmond, OK
 Joseph Edward Diamond, Plano, TX
 Karen Teinert Die, Katy, TX
 Thomas McLane Dillon, Denver, CO
 Cassandra Caye Douglas, Houston, TX
 Karen H. Downing, Austin, TX
 Hazel Louise Duble, Houston, TX
 Mozella Elizabeth Mills Dundas, Hilo, HI
 Oluseun B. Eboda, Chalfont, PA
 William Lee Eddleman Jr., Houston, TX
 James Donald Edwards, Watkinsville, GA

Board Date

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Respondent / Location	Board Date	Respondent / Location	Board Date
Jane Emille Sullivan Elam, Houston, TX	11/09/2023	Gregory Paul Kenas, Portage, WI	01/18/2024
Tracey Diann Geffert Ellison, Astoria, OR	01/18/2024	Everet Enoch Kennemer III, Lake Jackson, TX	11/09/2023
Jill Marie Emery, Houston, TX	01/18/2024	Danielle Elaine King, Pilot Point, TX	01/18/2024
Margaret Russell Erickson, Victoria, TX	01/18/2024	Brenda Thomas Koelemay, Spring, TX	01/18/2024
Charles W. Farr, Allen, TX	11/09/2023	Victor August Kormeier Jr., Houston, TX	11/09/2023
John William Fawsett, Fairfax Station, VA	01/18/2024	Phillip Roland Krause, Southlake, TX	11/09/2023
Andrew James Feagin, Richardson, TX	11/09/2023	Peter Byungho Kwon, Sugar Land, TX	11/09/2023
Laura Kathryn Felder, Katy, TX	11/09/2023	Linda Ann Elsom Lambert, Carrollton, TX	01/18/2024
Erika Michel Fenton, Houston, TX	01/18/2024	Gregory James Laskowski, San Antonio, TX	01/18/2024
Norma Rainey Ferrara, McKinney, TX	11/09/2023	Laura A. Lawrence, Jacksonville, FL	01/18/2024
Joseph Todd Fields, Deer Park, TX	11/09/2023	Eddie Joseph Lefner, College Station, TX	01/18/2024
Eugene Allen Fisher, Sunnyvale, TX	01/18/2024	Dawn Louise Lewis, Lantana, TX	11/09/2023
Larry Todd Fisher, Kingwood, TX	01/18/2024	Kinda Lincoln, Austin, TX	11/09/2023
Murray Forbes III, Dallas, TX	11/09/2023	Robert Alan Lloyd, Carrollton, TX	11/09/2023
Elizabeth Fraker, Phoenix, AZ	11/09/2023	Norman Victor Lorentz, Hurst, TX	01/18/2024
John Henry Frank, Katy, TX	11/09/2023	Kara Koenig Mahand, Friendswood, TX	11/09/2023
Chester Cola Fulp, Bryan, TX	11/09/2023	Mark Eugene Manning, Marshall, TX	01/18/2024
Lloyd Glenn Fulton, Sherman, TX	01/18/2024	Glen Michael Marder, Deerfield, IL	11/09/2023
Jose Angel Garcia, Houston, TX	11/09/2023	Stephen John Marquardt, Charlotte, NC	11/09/2023
Richard Garcia, Allen, TX	11/09/2023	Dwight Dean Martin, Gallatin, TN	01/18/2024
James M. Garvin III, Killeen, TX	11/09/2023	Eddie Jack Martin, Spring, TX	11/09/2023
Patricia Preston Georgeadis, Dallas, TX	01/18/2024	Linda Jo Martinson, Houston, TX	11/09/2023
Sterling Doug Goode, Wichita Falls, TX	11/09/2023	Jeannette Delene Maurer, Amarillo, TX	11/09/2023
Sharon Kaye Gordon, Conroe, TX	11/09/2023	Merrill A. May, Richmond, TX	01/18/2024
Thomas P. Gragg, Fort Worth, TX	01/18/2024	Wesley Scott McBee, Hoover, AL	01/18/2024
Billy Frank Graves, Rockwall, TX	11/09/2023	Elizabeth Charlene Frank McCartney, Mabank, TX	11/09/2023
Richard Howell Gray, Lantana, TX	01/18/2024	Kenneth Albert McClanahan, Dallas, TX	01/18/2024
D'ann Foster Green, Port Lavaca, TX	11/09/2023	Nancy Hope James Menking, Fort Worth, TX	11/09/2023
Robert Joseph Green, Dallas, TX	01/18/2024	Wesley Rhodes Mercurio, Denver, CO	11/09/2023
Isom Joseph Guillory III, Houston, TX	01/18/2024	Leslie Anne Merritt, McKinney, TX	11/09/2023
Ronald Bernard Gumz, Dallas, TX	01/18/2024	Richard William Miller, Houston, TX	11/09/2023
Paul Harold Gundermann, Atlanta, GA	01/18/2024	Dawn Mitchell, Van Alstyne, TX	11/09/2023
Penny Mae Gunderson, Coldspring, TX	11/09/2023	William Leo Moll, Galveston, TX	01/18/2024
Ngon Hoc Ha, Huntington Beach, CA	11/09/2023	Rebecca J. Moore, Sherman, TX	11/09/2023
David Michael Hall, Burleson, TX	01/18/2024	Robert Daniel Mosier Jr., Rockport, TX	01/18/2024
Lezlie Wentworth Hall, McKinney, TX	01/18/2024	Kerry Patrick Mullin, Houston, TX	11/09/2023
Randall Virgil Hamburg, Cypress, TX	01/18/2024	Terry Sue Murray, Margate, FL	11/09/2023
Jennifer Huizheng Hampson, Arlington, TX	01/18/2024	Jeffrey A. Myers, Palm Coast, FL	11/09/2023
William Dean Harding, Houston, TX	11/09/2023	Randy Thomas Nalls, Rockwall, TX	01/18/2024
Peggi Sue Hart, Lucas, TX	11/09/2023	Mark John Nelson, Austin, TX	11/09/2023
Yanyun He, Austin, TX	11/09/2023	William Bernard Newkirk III, Southlake, TX	11/09/2023
Lawrence Wendell Hefton, Porter, TX	01/18/2024	Sau Ting Ngai, Houston, TX	01/18/2024
Ruth Ann Helm, San Angelo, TX	01/18/2024	Jerome Hunter Nibert, Carrollton, TX	11/09/2023
Femaffin Camero Henning, Houston, TX	11/09/2023	Michael Brandon Norvell, Garland, TX	11/09/2023
Heidi Jean Henrichs, Houston, TX	01/18/2024	John Gerard Oestreicher, Austin, TX	11/09/2023
Stephanie Rose Hicks, Hurst, TX	11/09/2023	Susan Young Ormsby, Nacogdoches, TX	11/09/2023
Charlotte Hines, Canyon Lake, TX	11/09/2023	Susan Renee Owen, Park Ridge, IL	11/09/2023
Michael Eugene Holmes, Katy, TX	01/18/2024	Caroline Marie Parker, Mission Hills, KS	11/09/2023
James Bailey Howard, Flint, TX	11/09/2023	Claude Eugene Payne, Marshall, TX	11/09/2023
Debra Leanne Howell, Knoxville, TN	01/18/2024	Daniel Ross Percy, Fort Worth, TX	11/09/2023
Ronald Newman Hunter, Waxahachie, TX	01/18/2024	Irasema Chapa Perales, Irving, TX	01/18/2024
Janet Christine Irwine, San Antonio, TX	11/09/2023	Roger Dale Perry, Conway, AR	01/18/2024
Donald Mark Israel, New York, NY	11/09/2023	Jeffrey Russell Petersen, San Saba, TX	11/09/2023
Margaret Lee Jaeb, Hudson, NH	01/18/2024	Mien Huong Pham, Walnut Creek, CA	11/09/2023
Eleonora Jeans, La Quinta, CA	01/18/2024	Jesse Ray Pharis, Abilene, TX	01/18/2024
Shirley R. Jefferies, Houston, TX	01/18/2024	Trisha M. Piercy, New York, NY	11/09/2023
James Marshall Jenkins, Houston, TX	11/09/2023	Risa Kam Pippin, Houston, TX	01/18/2024
Amy Campbell Jones, Anderson, SC	11/09/2023	Carol Ann Carrington Pitts, Coppell, TX	01/18/2024
Samuel Price Kancewick, Houston, TX	11/09/2023	Biggs Cunningham Porter, Denver, CO	11/09/2023
Stephanie Marie Kasner, Rosebud, TX	01/18/2024	Robert Earle Power, De Soto, KS	11/09/2023
Frederick Michael Kavanaugh, Allen, TX	11/09/2023	Danelle C. Prevost, Lewisville, TX	11/09/2023
Stephanie Jane Kelesoglou, Katy, TX	01/18/2024		
Sandra G. Kelly, Pearland, TX	11/09/2023		

Respondent / Location

Jane Carol Puckett, Dallas, TX	11/09/2023
Robert Eugene Raef, Lubbock, TX	11/09/2023
Thomas Dean Rainbow, Arvada, CO	11/09/2023
Dean Arnold Renkes, Dallas, TX	11/09/2023
Alexander Harold Rhea, New York, NY	01/18/2024
Trent Gordon Riefstahl, Denver, CO	11/09/2023
Gary Andrew Riggs, Fort Worth, TX	11/09/2023
Austin Joseph Rios, Denver, CO	01/18/2024
Timothy Wade Ritchey, San Antonio, TX	11/09/2023
Angela Michelle Lane Robertson, Dallas, TX	01/18/2024
Kristin Leigh Rouse, Lake Forest Park, WA	01/18/2024
Barry Dean Ruddell, Brooklyn, NY	11/09/2023
Jeffrey Rene Santana, Plano, TX	11/09/2023
Carol Ann Schwartz, Benbrook, TX	01/18/2024
Gregory William Schwartz, Eden Prairie, MN	01/18/2024
Michael Anthony Senia, Houston, TX	11/09/2023
Huma Seth, Lakewood, CO	11/09/2023
Richard Edwin Sexton, Kingwood, TX	01/18/2024
Charles Weldon Shirley Jr., Georgetown, TX	11/09/2023
Jeffrey Lloyd Sims, Austin, TX	11/09/2023
Michael Dudley Sledge, Odessa, TX	01/18/2024
Jake Ryan Smith, Houston, TX	11/09/2023
James Milton Smith, Willis, TX	01/18/2024
Terry Lynn Smith-Stallard, La Marque, TX	01/18/2024
Michael Spell, Austin, TX	11/09/2023
Brett Michael Spurgeon, Austin, TX	11/09/2023
Jack Arthur Stone, Gainesville, MO	01/18/2024
Kathryn Elizabeth Stuckenschneider Houston, TX	01/18/2024
Caryl Jean Swann, San Antonio, TX	11/09/2023
John Nelson Toler Jr., Grand Prairie, TX	01/18/2024
Thong Quoc Tran, Frisco, TX	01/18/2024
Trang Minh Tran, Richardson, TX	01/18/2024
Frederick Adolpheus Trombley, Houston, TX	11/09/2023
John Dieter Ufer, Rowlett, TX	11/09/2023
Glenda Ann Toth Valek, Ennis, TX	01/18/2024
John Charles Vanderhider, Rockport, TX	11/09/2023
Keaton James Vann, Dallas, TX	01/18/2024
Gregory Allen Vaughn, Houston, TX	01/18/2024
Alexander Elliott Wagner, Farmers Branch, TX	01/18/2024
Tamara Craghead Sealy Walden, San Antonio, TX	01/18/2024
Christopher Tatum Wallace, Dallas, TX	11/09/2023
Charles Chung-Chun Wang, Spring, TX	11/09/2023
John Richard Webb, San Angelo, TX	11/09/2023
Jimmy Lee West, Granbury, TX	11/09/2023
Michael Carl Wheeler, Pflugerville, TX	11/09/2023
Courtney Christine Whiteford, Dallas, TX	01/18/2024
William Patrick Whitmore, Addison, TX	11/09/2023
Harold Lee Widner, Lubbock, TX	01/18/2024
Paul David Wiggs, Phoenix, AZ	01/18/2024
Alexander John Wiley, Austin, TX	01/18/2024
Allen Wayne Wilkerson, Fort Worth, TX	01/18/2024
Thomas Lee Wilkerson, Odessa, TX	11/09/2023
Jeffrey Muir Wilkinson, Kingwood, TX	11/09/2023
David Reed Wilson Jr., Princeton, NJ	01/18/2024
Carolyn Joy Wright, Dallas, TX	11/09/2023
Steven Elmo Christophe Wright, Fort Worth, TX	11/09/2023
Jiali Xu, Seattle, WA	11/09/2023
Fang Yin, Austin, TX	01/18/2024
James Alan Youngblood, Dallas, TX	11/09/2023
Kwok Wai Yuen, Tsuen Wan, Hong Kong	01/18/2024
Jose Guillermo Zuniga, Dallas, TX	11/09/2023

Board Date

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

Respondent / Location	Board Date
Jason Charles Babbitt, Houston, TX	11/09/2023
Warren Craig Colvin, Katy, TX	01/18/2024
Amy R. Henry, Katy, TX	01/18/2024
Thad William Jennings, Abilene, TX	11/09/2023
Bobby Neal Malone, Lubbock, TX	11/09/2023
Richard Randall Ricks, Warrenton, OR	11/09/2023
David Christopher Witten, Dallas, TX	11/09/2023

TBA 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 (TBA) and take the CPA Exam as a Texas candidate
- Be a Texas resident
- Attending a participating Texas college or university and majoring in accounting
- 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.

Administered by the Texas State Board of Public Accountancy (TBA)

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

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ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK

For over 30 years, the Accountants Confidential Assistance Network (ACAN) has provided support for CPAs with substance abuse and/or mental health issues or concerns.

ACAN services are available at no charge to every Texas CPA.

TXCPA
ACAN

Contact ACAN to participate in ongoing support meetings with other CPAs in recovery, mentor candidates who need recovery support, or talk about your wellness concerns.

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