



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 159 | May 2024

NEWS & UPDATES

When is a CPA Firm License Required in Texas?

In order for a **CPA** firm to provide or offer to provide any accounting services in Texas, which includes but is not limited to attest services, tax services, management or financial advisory, or consulting services, or litigation support services, the firm must have a Texas firm license or practice under a practice privilege. A firm license is also required of anyone offering accounting services and using the title “CPA,” “CPA firm,” “Certified Public Accountants,” “Certified Public Accounting Firm,” “Auditing firm” or any variation of one of those titles. The practice privilege is available to a CPA firm licensed outside of Texas when the non-Texas firm license has been determined to be at least comparable to the Texas licensure requirements.

If the out-of-state firm establishes or maintains an office in Texas, the practice privilege is no longer available. Upon establishing an office in Texas, the out-of-state CPA firm must hold a Texas firm license to offer or provide accounting services in Texas. An out-of-state firm practicing in Texas pursuant to a practice privilege, while providing attest services, must comply with the peer review program in the state in which they are licensed or otherwise comply with the Texas peer review program.

Failure to register and obtain a license could result in disciplinary action by the Board, as well as nullifying the attest work performed by the unlicensed entity. The Board may seek an injunction against a firm that fails to obtain a license.

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CALENDAR

Swearing-In Ceremony
Saturday, June 22, 2024
10:00 a.m.
Palmer Events Center
Austin, TX

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of April 10, 2024)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010075	ABIP, PC	5/1/2026 - 4/30/2027	A
008282	Atchley & Associates, LLP	3/1/2026 - 2/28/2027	A
006525	Brockway, Gersbach, Franklin & Niemeier, P.C.	6/1/2026 - 5/31/2027	A
006090	Burton McCumber & Longoria, LLP	6/1/2026 - 5/31/2027	A
004579	CPE	6/1/2026 - 5/31/2027	A
004046	Crady Jewett McCulley & Houren LLP	6/1/2026 - 5/31/2027	A
006120	Cynthia K Schuler CPA	7/1/2026 - 6/30/2027	A
010641	Dell Technologies	6/1/2026 - 5/31/2027	A
004332	Estate Planning Council of Central Tx	3/1/2026 - 2/28/2027	A
007313	Filipino American Accountants of Texas	6/1/2026 - 5/31/2027	A
010065	FMP Wealth Advisers	4/1/2026 - 3/31/2027	E
001689	Gollob Morgan Peddy, PC	7/1/2026 - 6/30/2027	A
009609	Greystone Communities, Inc.	6/1/2026 - 5/31/2027	A
000713	HFMA - Texas Gulf Coast Chapter	4/1/2026 - 3/31/2027	E
009133	Jones Walker LLP	4/1/2026 - 3/31/2027	A
010469	Lubbock Christian University	4/1/2026 - 3/31/2027	E
010174	North Central Texas Council of Governments	4/1/2026 - 3/31/2027	E
009820	Nova Associates Inc.	4/1/2026 - 3/31/2027	E
010629	Quest Trust Company	1/1/2026 - 12/31/2026	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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Did you change your mailing or email address?

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



Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov

Equivalent Licensure Model

The National Association of State Boards of Accountancy (NASBA) formed a Professional Licensure Task Force to consider new concepts for CPA licensure that may be included in the Uniform Accountancy Act (UAA) to update the current licensure model. The NASBA task force proposes creating an additional path to licensure — one that would offer education, documented experience, and other elements that would provide an equivalent path within the UAA for candidates to qualify for licensure, without the need of having to complete a 150-hour education program. The task force issued a concept exposure for public comment.

The Texas State Board of Public Accountancy discussed the concept exposure at its March 21, 2024 meeting. The Texas Board supports the concept of creating equivalent pathways to licensure through a structured professional program. However, the Board believes any new pathway should not in any way diminish the learning experience for the candidate studying to become a CPA. We encourage the task force to proceed cautiously to avoid unintended consequences and recommend that the structured professional program should contain at a minimum the following requirements:

- Established standards that are designed to ensure prospective licensees have a complete foundation of the knowledge, skills, and abilities to meet the demands of the public.
- Uniformity and acceptability to all boards of accountancy, thereby maintaining the mobility and substantial equivalency that CPAs, accounting firms, boards of accountancy, and the public have come to expect from the accounting profession.
- Recognize that a structured professional program is not a “one size fits all,” and should be scalable for various sizes of public accounting firms and industry organizations based on the work they perform.

We look forward to following the progress of the task force and receiving milestone reports for our consideration. ■



— TEXAS STATE BOARD of PUBLIC ACCOUNTANCY —

Total Licensees



Overall CPA Total 78,484

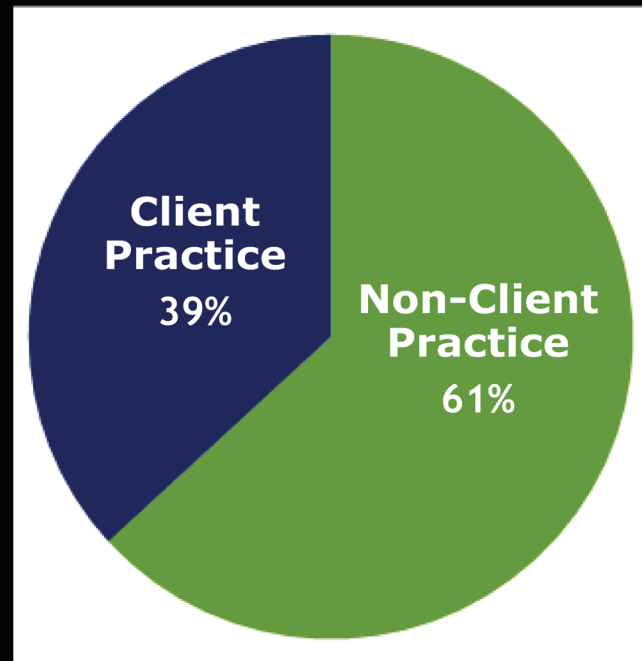
Client Practice

Employee	12,463
Partner, Officer, Director	7,419
Sole Proprietor	2,393
Subtotal	22,275

Non-Client Practice

Industry	26,880
Other	3,891
Government	2,497
Education	1,038
Subtotal	34,306

Where Texas CPAs Work



Practicing CPAs Total 56,581

Other

Retired/Disabled	13,611
Reported Non-Practice	8,292
Subtotal	21,903

Source:

Self-reported statistical data, as of April 1, 2024, for individuals with an issued license from the Texas State Board of Public Accountancy.

ENFORCEMENT ACTIONS

Ratified at the March 21, 2024 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 23-11-01L & 23-11-02L

Respondents: Charles Angelo Chase Insogna & Insogna CPA, PC

Hometown: Austin, TX

Certificate No.: 093422

Firm License No.: C08895

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded, ordered to remove an online comment, and were assessed an administrative penalty of \$500.

Respondents intentionally disclosed client's information.

TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 23-06-06L & 23-06-07L

Respondents: Nathan Edward Ferguson & Nathan Ferguson, CPA, LLC

Hometown: Wylie, TX

Certificate No.: 099538

Firm License No.: C08926

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, assessed an administrative penalty of \$2,500 and administrative costs of \$786.52, and placed on limited scope requiring pre-issuance review of any attest services for educational institutions regulated by the U.S. Department of Education (DOE) until the pre-issuance reviewer indicates the Respondents are qualified to provide the attest services on their own.

Respondents failed to meet Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Auditing Standards (GAAS), and DOE Audit Guide requirements for Title IV Programs and Higher Education Emergency Relief Fund (HEERF) Grants in the financial statement audit, Title IV compliance audit, and HEERF compliance examination engagement for a proprietary school regulated by the DOE.

2. Investigation Nos.: 23-07-06L & 23-07-07L

Respondents: Shawn David Nesmith & Shawn D. Nesmith, CPA, PLLC

Hometown: Tioga, TX

Certificate No.: 089698

Firm License No.: C10988

Rule Violations: 501.60, 501.61, 501.70

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

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an administrative penalty of \$5,000 and administrative costs of \$1,151.66, and required to withdraw their audit opinions for a school district.

Respondents issued audited financial statements for a school district when they lacked independence.

3. Investigation Nos.: 23-07-08L & 23-07-09L

Respondents: Henry Frank Cordova II and Cordova & McPherson CPA Firm LLC

Hometown: Dallas, TX

Certificate No.: 106658

Firm License No.: C10489

Rule Violations: 501.60, 501.61, 501.74, 527.4

Act Violations: 901.159, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, assessed an

administrative penalty of \$2,500 and administrative costs of \$641.11, and placed on limited scope requiring pre-issuance reviews of any audits, compilations, and reviews until the Respondent Firm passes its next peer review.

Respondents failed to timely complete an engagement to provide client reviewed financial statements. Respondent Firm issued reviewed financial statements when it was not enrolled in a peer review program and when the firm license was delinquent/expired.

4. Investigation No.: 23-07-11L
Respondent: James Robert Fitts
Hometown: Grapevine, TX
Certificate No.: 073978
Rule Violations: 501.90(7), 501.91(a)(2)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, assessed an administrative penalty of \$20,000, and administrative costs of \$689.58, placed on limited scope prohibiting him from performing attest services for public companies until either he is reinstated by the U.S. Securities and Exchange Commission (SEC) or until a petition to lift the limitation of scope is granted by the Board, and required to inform the Board if he applies for reinstatement to practice as an accountant before the SEC.

Respondent was sanctioned by the SEC for failing to comply with several Public Company Accounting Oversight Board professional standards as the engagement partner for a CPA firm. Respondent was censured, barred from practicing before the SEC for at least one year until reinstated by the SEC, and assessed a civil money penalty.

5. Investigation No.: 23-07-12L
Respondent: Edward Lewis Turner III
Hometown: Dallas, TX
Certificate No.: 018002
Rule Violations: 501.60, 501.61, 501.90(7)
Act Violations: 901.502(6), 901.502(9), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent involuntarily surrendered his certificate in lieu of further disciplinary action by the Board.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to cooperate with the PCAOB's inspection of his firm's audit and review, creating and backdating a new workpaper and deleting a workpaper that had been prepared and signed off on by the Respondent and the firm's engagement quality reviewer, and providing the altered audit file to the PCAOB without identifying the improper alterations and deletion. Respondent was censured, barred from practicing before the PCAOB and assessed a civil money penalty.

6. Investigation No.: 23-10-02L
Respondent: Carlos Humberto Cascos
Hometown: Brownsville, TX
Certificate No.: 038638
Rule Violations: 501.60, 501.61
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed administrative costs of \$697.11.

Respondent, as an engagement partner for his previous firm, failed to meet professional standards in the performance of an audit of financial statements for a not-for-profit entity subject to the Uniform Guidance for the fiscal year ended August 31, 2015. Respondent failed to identify and test all major federal programs as required by OMB Circular 133, Government Auditing Standards and Single Audit Standards. ■

— TEXAS STATE BOARD of PUBLIC ACCOUNTANCY —

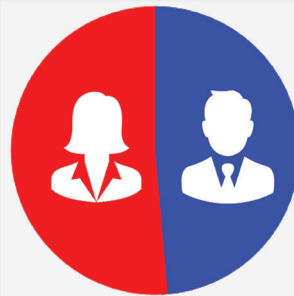
Gender Breakdown of NEW CPAs Past 6 Years



5,886
WOMEN



5,376
MEN



52.3% WOMEN
47.7% MEN



11,262
NEW TEXAS CPAs

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
Agata Joan Bielicki, Houston, TX	3/21/2024
Peggy Jean Billingsley, Odessa, TX	3/21/2024
Troylynn Johnson Brewster, Katy, TX	3/21/2024
Lauren Michelle Brown, Austin, TX	3/21/2024
Catherine Anne Bundy, Houston, TX	3/21/2024
Jeffrey Todd Chase, Prosper, TX	3/21/2024
Frank Charles Chovanetz, Hallettsville, TX	3/21/2024
Trenton Evrette Conger, Austin, TX	3/21/2024
Gloria Milynda Cummings, Midland, TX	3/21/2024
Reema Dokania, San Francisco, CA	3/21/2024
Elton Brooks Evans Jr., Oak Leaf, TX	3/21/2024
Richard Arthur Goeggel, Prosper, TX	3/21/2024
Brandi Nicole Grady, Fort Worth, TX	3/21/2024
Ronald Alan Harris, Leander, TX	3/21/2024
Cydney Jordan Hiles, Flower Mound, TX	3/21/2024
Dale Robert Hoskisson, Flower Mound, TX	3/21/2024
Natasha Hussain, Sugar Land, TX	3/21/2024
Katelyn Rose James, Austin, TX	3/21/2024
Stephen Janes, Kingwood, TX	3/21/2024
Theresa Louise Jones, Spring, TX	3/21/2024
Andrea Christine Joyner, Austin, TX	3/21/2024
Kevin Matthew Keefer, Irving, TX	3/21/2024
Alisa Lynn La Clair, Wilson, MI	3/21/2024
Amy Michelle Lawler, Midland, TX	3/21/2024
Steven Lawrence Lombardo, The Woodlands, TX	3/21/2024
Matthew Scott Luedke, Dallas, TX	3/21/2024
Thomas Ward McCampbell, Corpus Christi, TX	3/21/2024
Linh Hoang Nguyen, Richmond, TX	3/21/2024
Cindy Elizabeth Quintanilla, Houston, TX	3/21/2024
Christopher Edward Robb, Galveston, TX	3/21/2024
Luis Miguel Roca, Houston, TX	3/21/2024
Samina Sadruddin, Sugar Land, TX	3/21/2024
Rahim Abdulsultan Shakurjamal, Allen, TX	3/21/2024
Mendy Carol Ford Slone, Collierville, TN	3/21/2024

Respondent / Location	Board Date
Antonio Ra'shad St. Rose, Houston, TX	3/21/2024
Kristen Michele Stahl, Austin, TX	3/21/2024
Roger W. Sutherland, Argyle, TX	3/21/2024
Richard Villanueva Jr., Missouri City, TX	3/21/2024
Jing Zhang, Houston, TX	3/21/2024
Weiwei Zhao, Frisco, TX	3/21/2024

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
Cyndi Danette Adams, Grapevine, TX	3/21/2024
Zakir Afridi, Mesquite, TX	3/21/2024
Sharon Annette Ashmore, Dallas, TX	3/21/2024
Robert Dale Barnett, Dallas, TX	3/21/2024
Kara Kathleen Boone, Greeley, CO	3/21/2024
James Michael Bourne, Poway, CA	3/21/2024
Bradley Hughes Boyle, Spring, TX	3/21/2024
Robert William Brisch, Austin, TX	3/21/2024
Kevin Shannon Canty, San Antonio, TX	3/21/2024
Phiona Jianne Carey, Houston, TX	3/21/2024
Leslie Craig Carleton, Pflugerville, TX	3/21/2024
Janet Brotherton Carson, Brackettville, TX	3/21/2024
Charles Ward Cason, Decatur, TX	3/21/2024
Earnest Witten Cecil, Dallas, TX	3/21/2024
Jared Climer Chaffin, Irving, TX	3/21/2024
Geoffrey Clark, Pasadena, TX	3/21/2024
Christopher Scott Cunningham, Fairhope, AL	3/21/2024
Kimberly Marie Daneck, Kansas City, MO	3/21/2024
Rae Camille Briscoe Daugherty, Dallas, TX	3/21/2024
Megan Palmer Dudley, Houston, TX	3/21/2024
Dewey Todd Duncan, Bryan, TX	3/21/2024
James Wilson Edwards, Richmond, TX	3/21/2024
Stacy Jo Matlock Felkins, Ames, IA	3/21/2024
Terry Wayne Forrest, Stillwater, MN	3/21/2024
Kathleen Rafferty Foyt, Houston, TX	3/21/2024
Jaiana Daisy Francis, Austin, TX	3/21/2024
James Kelly Gallagher, Austin, TX	3/21/2024
Georgia Ann Garrison, Dallas, TX	3/21/2024
Patsy Gayken, Conroe, TX	3/21/2024

Respondent / Location	Board Date
Kristin Boyd Goldenberg, Dallas, TX	3/21/2024
Emory Regan Griffin, Chandler, AZ	3/21/2024
Kelly Michelle Griffin, Dallas, TX	3/21/2024
Christine Elizabeth Grisaffi, Rockwall, TX	3/21/2024
William Lew Havins, Ingram, TX	3/21/2024
Randall Keith Hunt, Houston, TX	3/21/2024
Judith Marian Jancarik, Alexandria, VA	3/21/2024
David Rodney Jensen, Houston, TX	3/21/2024
Cindy Lou Dempsey Jones, Montgomery, TX	3/21/2024
William Calvin Kramp Jr., Richardson, TX	3/21/2024
Paul William Krauss, Plano, TX	3/21/2024
Don Sebe Lassiter, Waco, TX	3/21/2024
Fei Li, Alviso, CA	3/21/2024
Harry Arthur Littleton, College Station, TX	3/21/2024
Mark Anthony Lockett, Kingwood, TX	3/21/2024
Jason Kelly Long, Flower Mound, TX	3/21/2024
Mark August Maher, Metairie, LA	3/21/2024
Isaac Marrufo, McKinney, TX	3/21/2024
Dennis Patrick McGrath, Houston, TX	3/21/2024
Benjamin Glenn McKinney, Hurst, TX	3/21/2024
Fanji Meng, Irving, TX	3/21/2024
Moiz Muhammad Motiwala, Mississauga, Canada	3/21/2024
Xuanhue Thi Ngo, Houston, TX	3/21/2024
Matthew Wade Pellows, Houston, TX	3/21/2024
Walter E. Pennington Jr., Frisco, TX	3/21/2024
Michael William Petterson, Austin, TX	3/21/2024
Charles Thomas Phinney, Houston, TX	3/21/2024
Jeffrey Gaik Radzwill, Houston, TX	3/21/2024
David Lee Raney, Charleston, SC	3/21/2024
Brian Lee Reich, Blanco, TX	3/21/2024
Scott Renwick, San Antonio, TX	3/21/2024
Rebecca Jeneal Riley, Lower Hutt, New Zealand	3/21/2024
Mark Macmillan Robertson, Prosper, TX	3/21/2024
Candice J. Romines, Pflugerville, TX	3/21/2024
Zachary James Rourke, Dallas, TX	3/21/2024
Patrick James Sadler, Salt Lake City, UT	3/21/2024
Sarah Isabelle Schmidt, Austin, TX	3/21/2024
Joseph Peter Scholwinski Jr., San Antonio, TX	3/21/2024
David A. Schroeder, Milwaukee, WI	3/21/2024
Robert Joseph Sebaugh Jr., Livingston, TX	3/21/2024

Respondent / Location	Board Date
Betty L. Shaw, Dallas, TX	3/21/2024
Cha Yong Shim, Tokyo, Japan	3/21/2024
Jennifer Thomas Smith, Seattle, WA	3/21/2024
Marcie S. Smitha, Louisville, KY	3/21/2024
Mary Dove Stauffer, Houston, TX	3/21/2024
Patricia Mae Stonicher, Metairie, LA	3/21/2024
Angela Tade, Southlake, TX	3/21/2024
Cathy Hsiao-Lin Teng, Bellaire, TX	3/21/2024
Dwight Lee Thorne, Arlington, TX	3/21/2024
Jennifer Page Dane Thornton, College Station, TX	3/21/2024
Scott Ryan Trackwell, The Woodlands, TX	3/21/2024
James Harry Ulmer, Lufkin, TX	3/21/2024
Raymond Umipig, Chicago, IL	3/21/2024
Katelyn Marbeth Velaochaga, Frisco, TX	3/21/2024
Todd H. Victorson, Frisco, TX	3/21/2024
Loren S. Walter, San Antonio, TX	3/21/2024
Jacqueline Kay Walters, Albuquerque, NM	3/21/2024
Larry Michael Weber, Galveston, TX	3/21/2024
Emily Louise Welch, Plano, TX	3/21/2024
Virginia J. Wheat, Arlington, TX	3/21/2024
Alfred Popkess White IV, Little Rock, AR	3/21/2024
Kathy Jo Mackey White, Richmond, TX	3/21/2024
Renee Perez White, Georgetown, TX	3/21/2024
Carol Sue Williamson, Texarkana, TX	3/21/2024
Michael Rollin Willis, Irving, TX	3/21/2024
David Ernest Willmore, Coppell, TX	3/21/2024
Virginia Louise Andersn Wilson, Keller, TX	3/21/2024
Xin Zhang, Houston, TX	3/21/2024
Ying Zhang, Sugar Land, TX	3/21/2024

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
Kelli Lynn Green, Austin, TX	3/21/2024
Kyle Joseph Scaff, Houston, TX	3/21/2024
Allison Kathlyn Seward, Plano, TX	3/21/2024
Alan Eugene Sims Jr., Rockwall, TX	3/21/2024

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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**