



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 160 | August 2024

NEWS & UPDATES

Accountants Confidential Assistance Network

The Accountants Confidential Assistance Network (ACAN) provides free, confidential support to Texas certified public accountants, candidates, and accounting students who are struggling with substance abuse and/or mental health issues. Due to the high-stress nature of accounting work, these issues are not uncommon in the profession. Fortunately, ACAN provides services for alcohol and drug dependency, and wellness resources to help treat stress, depression, anxiety, and more. When someone calls ACAN for help they are matched with a trained mentor who can provide support and referrals to treatment programs. The network also hosts virtual peer assistance meetings that convene regularly via Zoom. Even if someone is not sure if they have a problem, or needs help managing stress and maintaining a healthier lifestyle, the network is available to them.

For over 30 years, ACAN has provided support to hundreds of CPAs and CPA candidates. The CPA volunteers in ACAN understand the unique pressures of the accounting profession. Many are successful CPAs that once faced problems and now want to share solutions by being friends and mentors to others. There is no stigma and there are no judgments in ACAN. Network volunteers have first-hand experience with some of the same issues others may be dealing with and understand what people are going through. Volunteers receive annual training in mental health and addiction issues, intervention methods, and anger management. They are available to motivate affected persons to seek help and to support them in their recovery.

The network is also completely confidential and available at no cost. The identity and communications of anyone contacting or participating in the network are confidential and protected by law under *Chapter 467* of the *Texas Health and Safety Code*. ACAN is administered by the Texas Society of Certified Public Accountants (although you don't have to be a Society member to access ACAN services) and funded in part by a large grant from the TSBPA. Board Rule §502.2 enacted a TSBPA peer assistance program to oversee the activities of ACAN to provide confidential assistance to CPAs with alcohol or drug dependency and/or mental health issues and to protect the public.

Those interested in volunteering to serve as mentors, and those seeking support through this free and confidential service, can contact TXCPA Peer Assistance Program Director Craig Nauta, CAE, by calling **866-766-ACAN** or by emailing cnauta@tx.cpa. ■

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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 July 1, 2024)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010478	Al Petrie Advisors	6/1/2026 - 5/31/2027	E
010096	Armstrong, Vaughan & Associates, P.C.	7/1/2026 - 6/30/2027	A
010644	Autire Technologies, LLC	7/1/2026 - 6/30/2027	A
010530	Avion Wealth LLC	5/1/2026 - 4/30/2027	A
010107	Boardwalk Pipeline Partners, LP	8/1/2026 - 7/31/2027	A
010646	Bodwell Vasek Wells DeSimone LLP	8/1/2026 - 7/31/2027	A
009210	CalvettiFerguson, P.C.	9/1/2026 - 8/31/2027	A
007716	Center for Public Management	8/1/2026 - 7/31/2027	A
002912	Dimple Bhatia CPA	6/1/2026 - 5/31/2027	A
002985	DRDA, LLC	7/1/2026 - 6/30/2027	A
009617	Federated Hermes Inc	7/1/2026 - 6/30/2027	A
001572	Fox, Byrd & Company, PC	5/1/2026 - 4/30/2027	A
000839	Frost Bank	6/1/2026 - 5/31/2027	A
010541	Haynie & Company	7/1/2026 - 6/30/2027	E
003072	Hess Corporation	8/1/2026 - 7/31/2027	A
004813	Hext & Associates, P.C.	9/1/2026 - 8/31/2027	A
009322	Lauterbach, Borschow & Company, PC	6/1/2026 - 5/31/2027	E
008150	Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP	7/1/2026 - 6/30/2027	E
010642	NCTP CPAs, PLLC	6/1/2026 - 5/31/2027	A
009633	Opportune L.L.P.	9/1/2026 - 8/31/2027	A
010500	Oroian, Guest & Little, P.C.	8/1/2026 - 7/31/2027	A
001610	PepsiCo's Finance College	6/1/2026 - 5/31/2027	A
001634	SBNG, P.C.	6/1/2026 - 5/31/2027	A
010545	Sol Schwartz & Associates	8/1/2026 - 7/31/2027	A
003553	Sysco Corporation	7/1/2026 - 6/30/2027	E
009626	TXCPA Central Texas	8/1/2026 - 7/31/2027	A
010100	Vistage - Dallas	7/1/2026 - 6/30/2027	A
003612	Whitley Penn LLP	8/1/2026 - 7/31/2027	A
010114	William B. Larson, CPA, LLC	9/1/2026 - 8/31/2027	A

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

Sponsor Review Program Contact Information:
Email: RFellner@tsbpa.texas.gov • Phone: (512) 305-7802

**TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY**

505 E. Huntland Drive, Suite 380
Austin, TX 78752-3757

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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
publications@tsbpa.texas.gov

Qualifications
(512) 305-7851
FAX (512) 305-7875
exam@tsbpa.texas.gov

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, 2024, the annual individual license fee will increase from \$97 to \$112 (includes \$10 scholarship fee). All other fees will remain the same. 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. The following table can be used as a general guide, but your individual fees may vary depending on your specific circumstances, the timing of your previous payments, and your current status with the Board. Please refer to [Online Services](#) for Individuals to check your specific status.

License Fee Schedule Beginning September 2024

FEES FOR ACTIVE LICENSE HOLDERS	Fees as of 9/1/2024	Reference Rule
Individual annual license (includes \$10 scholarship fee)	\$112.00	§521.1
Individual annual license (Retired or Disabled Status)	\$15.00	§521.8
Firm annual license*	\$60.00/office*	§521.13
Transfer of earned exam credits from Texas	\$40.00	§521.7
Replacement certificate	\$50.00	§521.11
Certification by an out-of-state CPA to Texas by reciprocity	\$100.00	§521.3

*In addition to the annual fee per office, an organization fee based on the count of CPAs and non-CPA owners for each registered firm will also apply per the following schedule. Please refer to [Rule §521.13](#) for detailed instructions:

CPAs and Non-CPA Owners	Fee Per Individual
1	\$ 0.00
2 to 5	\$10.00
6 to 9	\$15.00
10 to 49	\$20.00
50 or more	\$25.00

MISCELLANEOUS FEES	Fees as of 9/1/2017	Reference Rule
Duplication and other charges and refund of Board fees	As determined	§521.6
Letters of good standing	No charge	—
Supervision verification	No charge	—
Copies of licensee records	No charge	—

Swearing-In Ceremony, June 22, 2024 — Austin, TX



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

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

Cheuk Hei Wu

Cody Conway

Linh Huynh

Carly Mika

Yesenia Garcia

Gisela Rodriguez

John Gerling

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

Susan Warren

Sherri Merket

Debra D. Seefeld

Olivia Espinoza-Riley

Thomas Neuhoff



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

Nancy Foss

Stacey Mahajan

Jan Keeling

Dunia Aguero

Sarah Loghin

Kara Hamann

Doug Wilkins

Mei-Feng Lu

Jeremy Myers

Tony Ross



Fifty-Year Licensees from the June Ceremony



FIFTY-YEAR LICENSEES IN ATTENDANCE

Carlos Alvarado Jr.

Michael Arnold

Leonard Bedell

Carl Bowles

Lynda Armstrong Cohalla

Michael Conaway

James Cooper

Jim Day Jr.

Garland Dieringer

James D. (J.D.) Faircloth

Ray Geistweidt

Sam Gordon

James Hayes

Philip Courtney Hogan

Jean Marie Baldwin Hudson

John Ivy

Jacob Mitrani Leon

Kevin McMahon

Robert Palmer

David Rader

Richard Royall

Susan Krueger Smith

Robert Sweeney

George "Ken" Watkins

ENFORCEMENT ACTIONS

Ratified at the May 16, 2024 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. **Investigation No.: 23-10-06L**
Respondent: Rachel Katherine D'Addesio
Hometown: Dallas, TX
Certificate No.: 099859
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was suspended for two years. Following the suspension, Respondent's certificate will be revoked for a period of eight years; however, this revocation will be stayed and Respondent will be placed on probation to run concurrently with her criminal probation. In addition, Respondent will be required to participate in the Accountants Confidential Assistance Network and Alcoholics Anonymous. Respondent has a history of alcohol related convictions including a felony driving while intoxicated (DWI) 3rd in 2023 as well as a deferred adjudication for felony evading arrest in 2023.

2. **Investigation Nos.: 23-05-06L & 23-05-07L**
Respondents: Timothy Whittridge Hald & Timothy W. Hald
Hometown: Austin, TX
Certificate No.: 040547
Firm License No.: S08097
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 \$935.20 in administrative costs.

Respondent Hald shall complete eight hours of technical continuing professional education (CPE) in the area of individual tax.

Respondents failed to properly report the sale of a personal residence on a client's tax return.

3. **Investigation No.: 22-09-60L**
Respondent: James Brandon Neff
Hometown: Kingwood, TX
Certificate No.: 073539
Rule Violations: 501.90(4), 501.90(5)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked; however, the revocation was stayed and Respondent placed on probation for four years. In addition, Respondent will be required to participate in the Accountants Confidential Assistance Network.

Respondent failed to report DWI convictions to the Board. Respondent was convicted of felony DWI 3rd in 2022.

4. **Investigation No.: 23-12-01L**
Respondent: Ronald Erwin Stepp
Hometown: Harker Heights, TX
Certificate No.: 031054
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$25,000 and \$819.70 in administrative costs. Respondent shall complete eight hours of CPE in the area of real estate tax, eight hours of CPE in the area of IRS representation and four hours of CPE in ethics.

The IRS determined entries on tax returns prepared by Respondent, while he held a majority share of the stock of the client, were not supportable and this failure contributed to additional taxes, penalties, and interest being assessed against the client.

PROPOSALS FOR DECISION

1. **Investigation No.: 23-08-11L**
Respondent: Douglas Marshall McKelvey
Hometown: Trophy Club, TX
Certificate No.: 052512
Rule Violations: 501.90(2), 501.93
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent failed to respond to an offer of an ACO by Board staff revoking the certificate of Respondent in lieu of further disciplinary action. Respondent was convicted of money laundering for misappropriating at least \$1,500,000 of investor funds as a financial advisor. A hearing under Board *Rule 519.24(f)* was held before the executive director of the Board on March 29, 2024.

The Board approved Staff's recommendation and ordered that the certificate of Respondent be revoked, and that the Respondent be assessed an administrative penalty of \$10,000 and administrative costs of \$663.11.

2. **Investigation No.: 23-09-01L**
Respondent: Christiane Kathleen Irwin
Hometown: Rockwall, TX
Certificate No.: 110503
Rule Violations: 501.90(2), 501.93
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent failed to respond to an offer of an ACO by Board staff revoking the certificate of Respondent in lieu of further disciplinary action. Respondent was convicted of wire fraud for misappropriating at least \$1,480,000 by inflating her salary from her employer. A hearing under Board *Rule 519.24(f)* was held before the executive director of the Board on March 29, 2024.

The Board approved Staff's recommendation and ordered that the certificate of Respondent be revoked, and that the Respondent be assessed an administrative penalty of \$10,000 and administrative costs of \$506.70.

Ratified at the July 11, 2024 Board Meeting

AGREED CONSENT ORDERS TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation No.: 23-11-06L**
Respondent: Ericka Jeanean Williams
Hometown: Houston, TX
Certificate No.: 068362
Rule Violations: 501.60, 501.61, 501.81
Act Violations: 901.460, 901.502(6), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded, assessed an administrative penalty of \$5,000 and administrative costs of \$705.64 to be paid within 30 days of the date of the Board Order, and placed on limited scope requiring pre-issuance reviews of any audits, compilations, and reviews prior to being issued through a licensed firm enrolled in a peer review program. In addition, Respondent is required to notify her clients that any attest work done through the unlicensed entity is not valid and the clients should be given the option of requesting a refund of the fees paid to Respondent or have the attest work reissued through a licensed firm enrolled in a peer review program as long as that attest work was subject to pre-issuance review.

Respondent issued audited financial statements for two employee benefit plans through an unlicensed entity and which failed to meet professional standards.

- 2. Investigation No.: 23-11-07L**
Respondent: Gregory Lance Lamb
Hometown: Colleyville, TX
Certificate No.: 054333
Rule Violations: 501.60, 501.61, 501.81
Act Violations: 901.460, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent would be reprimanded and assessed an administrative penalty of \$2,500 and administrative costs of \$864.54 to be paid within 30 days of the date of the Board Order.

In addition, Respondent and Respondent's new firm would be placed on limited scope prohibiting performing audits, compilations, and reviews until the limitation of scope is lifted by the Board.

Respondent issued audited financial statements for an employee benefit plan which failed to meet generally accepted auditing standards as well as U.S. Department of Labor regulations when he did not have a licensed CPA firm.

PROPOSALS FOR DECISION

- 1. Investigation No.: 23-08-07L**
Respondent: Kevin Hardin
Hometown: Fort Worth, TX
Certificate No.: 079044
Rule Violations: 501.74(b), 501.76, 501.90(12), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondent failed to respond to an offer of an ACO by Board staff revoking the certificate of Respondent in lieu of further disciplinary action. Respondent failed to respond to numerous client inquiries regarding status of work to be done, failed to provide a copy of a tax return, failed to complete an engagement in a timely manner, and failed to respond to Board communications. A hearing under Board *Rule 519.24(f)* was held before the executive director of the Board on June 20, 2024.

The Board approved Staff's recommendation that the certificate and license of Respondent be revoked, and that the Respondent be assessed an administrative penalty of \$10,000 and administrative costs of \$2,813.46.

- 2. Investigation Nos.: 23-08-12L & 23-08-13L**
Respondents: Nathaniel Jon Pringle & Pringle CPA LLC
Hometown: Waco, TX
Certificate No.: 087788
Firm License No.: C09489
Rule Violations: 501.74(b), 501.76, 501.90(12), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondents failed to respond to an offer of an ACO by Board staff revoking the certificate and licenses of Respondents in lieu of further disciplinary action. Respondents failed to respond to numerous client inquiries

regarding status of work to be done, failed to return client records, failed to complete an engagement in a timely manner, and failed to respond to Board communications. A hearing under Board *Rule 519.24(f)* was held before the executive director of the Board on June 20, 2024.

The Board approved staff's recommendation that the certificate and licenses of Respondents be revoked, and that the Respondents be assessed an administrative penalty of \$10,000 and administrative costs of \$2,496.51.

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](https://www.tx.cpa) (under the "Advocacy" tab) or contact Dipesh Patel, CPA, Director of Peer Review (dpatel@tx.cpa or 972-687-8617).

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 *Rules* 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
Berta Aguiar, Carrollton, TX	5/16/2024
John Akard Jr., Cypress, TX	7/11/2024
Matthew Joseph Avalos, Austin, TX	5/16/2024
Ethan Christopher Balsamo, Austin, TX	5/16/2024
Mellonie A. Bartlett, Lindale, TX	7/11/2024
Houston Edwards Beasley, Midland, TX	7/11/2024
Timothy Brian Boobar, Plano, TX	7/11/2024
Jason Lee Booker, Fort Worth, TX	7/11/2024
John Dean Havel Brock, Houston, TX	5/16/2024
Mary Gail Buck, Somerville, TX	5/16/2024
James C. Cagle, Westwood, NJ	5/16/2024
Liu Jin Carl, Cypress, TX	7/11/2024
Spencer Frank Carlton, Austin, TX	5/16/2024
Benjamin Andrew Carter, Fulshear, TX	7/11/2024
Thomas Gordon Chapline, Dallas, TX	7/11/2024
Timothy Don Conner, Shallowater, TX	7/11/2024
John Emery Davis, Orange, TX	7/11/2024
Stephen Taylor Douglas, Little Rock, AR	5/16/2024
Candace Emily Dwyer, Austin, TX	7/11/2024
Debra Jo Patterson Engberg, San Antonio, TX	7/11/2024
Paul Allen Farr, Wills Point, TX	5/16/2024
Mary Lue Farrell, Fort Worth, TX	5/16/2024
Michael Allen Findeisen, San Antonio, TX	5/16/2024
Micah Curtis Foster, Odessa, TX	5/16/2024
Leanne Michelle Brown Furlow, Mount Pleasant, TX	7/11/2024
Ashley Yelton Ginty, Prosper, TX	7/11/2024
Lauren Jennings Godwin, Midland, TX	5/16/2024
Michael Wayne Goodwin, The Woodlands, TX	5/16/2024
Qing Yue Graves, Dallas, TX	5/16/2024
William Charles Graves, Fort Worth, TX	5/16/2024
Christopher Robert Gray, Schertz, TX	5/16/2024
Jacob Taylor Green, Austin, TX	7/11/2024
Bobbie Jo Harper, Spring, TX	5/16/2024
Ying He, Houston, TX	7/11/2024
Thomas Richard Hegi, Fort Worth, TX	7/11/2024
Harold Hopkins II, Desoto, TX	7/11/2024
Justin Wankun Huang, Dallas, TX	7/11/2024
David Dale Hughes, El Paso, TX	5/16/2024
Kristen Lorene Hughes, Leander, TX	5/16/2024
Brett Alan Huisman, Frisco, TX	7/11/2024
Kristen Hingle Ilgenstein, Wimberley, TX	5/16/2024
Rey David Jaquez, McAllen, TX	7/11/2024
Evelyn Anthony Jones, Rockwall, TX	7/11/2024
Timothy F. Jones, Lubbock, TX	7/11/2024
Jacob Andrew Kenagy, Houston, TX	

Respondent / Location	Board Date
Kelli Lyn Kennedy, Fort Worth, TX	7/11/2024
Samiullah Khan, Rosharon, TX	7/11/2024
Lisa Marie King, The Woodlands, TX	5/16/2024
Brandon Gary Knott, Fort Worth, TX	7/11/2024
Leonard M. Koblenz, Houston, TX	5/16/2024
Anna Jewel Koscielniak, Manor, TX	5/16/2024
Hilda Marie Da Graca Kouvelis, Rockwall, TX	7/11/2024
Donald Lane Lackey Jr., Sugar Land, TX	7/11/2024
Mary Ann Victoria Landicho, Sugar Land, TX	7/11/2024
Mary Kathleen Leboeuf, Groves, TX	5/16/2024
Erica Walvoord Lewin, Balmain, Australia	5/16/2024
Chris Chapman Linsteadt, Richardson, TX	7/11/2024
Abraham Lux, Haslet, TX	7/11/2024
Amanda Rose Lyle, Chicago, IL	5/16/2024
Kathryn D. Capps Mason, Fort Worth, TX	7/11/2024
Marilyn Matthews, Midland, TX	7/11/2024
Carla Seth McCordic, Sugar Land, TX	7/11/2024
Jordan Anne McLeod, Wichita Falls, TX	5/16/2024
Dawn McMurtrey, Leander, TX	7/11/2024
Sameer Alimohammed Mithani, Coppell, TX	5/16/2024
Stephanie Howeth Moore, Trophy Club, TX	7/11/2024
Paul Richard Moser, Dallas, TX	7/11/2024
Elizabeth Anna Moyer, Houston, TX	5/16/2024
Ashley Slaughter Munson, San Antonio, TX	5/16/2024
Carla Sofia Murguia, El Paso, TX	7/11/2024
Ruth L. Sholl Nixon, San Antonio, TX	7/11/2024
Thomas Michael Nunamaker, Katy, TX	7/11/2024
Dustin Ray Odom, Houston, TX	7/11/2024
Ronnie Sam Patel, Sugar Land, TX	5/16/2024
Kyle Gregory Redman, Lewisville, TX	5/16/2024
Todd Michael Richards, Houston, TX	5/16/2024
Wendy Harker Risdon, Denton, TX	7/11/2024
Roman Rodriguez, Mesquite, TX	5/16/2024
Mylinh Sada, Houston, TX	5/16/2024
Derek Walter Sample, Fort Worth, TX	7/11/2024
Elizabeth Diane Sams, Allen, TX	7/11/2024
Debra L. Sandoval, Sugar Land, TX	7/11/2024
Nicholas Sylvester Sandoval, Houston, TX	5/16/2024
Elizabeth James Schwieder, Houston, TX	7/11/2024
Victor Shayne Seaman, League City, TX	5/16/2024
Ian Michael Shaw, Fort Worth, TX	5/16/2024
Priya V. Soni, Cypress, TX	7/11/2024
Melissa June Sowell, San Antonio, TX	7/11/2024
Traci Hargis Spratt, Lancaster, TX	5/16/2024
Kathleen Heard Spurck, Austin, TX	5/16/2024
Andrea Mobley St. Martin, Houston, TX	7/11/2024
Katrina Anastasia Stevens, Desoto, TX	7/11/2024
Logan Brian Stevens, Dallas, TX	7/11/2024
Natalie Alexis Storey, Wrightsboro, TX	5/16/2024
Faisal Sundrani, Irving, TX	7/11/2024
Thoma John Thekkekkara, Missouri City, TX	7/11/2024
Alfred Nathaniel Trotter, Coppell, TX	5/16/2024
Hershell Lyle Troxell, Fort Worth, TX	7/11/2024
Gregory Lynn Turner, Kapolei, HI	5/16/2024
Marcus Benedict Vajdos, Houston, TX	5/16/2024
Stephen Edward Wedemeyer, Houston, TX	5/16/2024
Bodo Karl Wiesner Jr., San Antonio, TX	5/16/2024
Susan Edwards Williams, Austin, TX	7/11/2024
Melinda Ann Wolf, Buda, TX	7/11/2024
Kevin Michael Yeaglin, Houston, TX	7/11/2024

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
Susan Vail Ackerman, Houston, TX	7/11/2024
Yinka Adeyemi, Lathrop, CA	5/16/2024
George Bramald Amery Jr., Katy, TX	7/11/2024
Loretta Gaffney Anderson, Dallas, TX	5/16/2024
Rodney Lynn Anderson, Houston, TX	7/11/2024
Robert Mayo Angerstein, Victoria, TX	5/16/2024
Charles Chris Apple, Plano, TX	7/11/2024
Najeh M. Awad, Abu Dhabi, UAE	7/11/2024
Jeffrey Shane Baggett, Dallas, TX	5/16/2024
Stephen Thomas Ball, Chicago, IL	5/16/2024
Thomas Ray Ballard, Richmond, TX	7/11/2024
Monica Lorainne Barber, Jacksonville, FL	5/16/2024
Amy L. Barrett, Punta Gorda, FL	5/16/2024
Charles Thomas Barrett, Del Rio, TX	7/11/2024
James P. Barsness, Tulsa, OK	5/16/2024
Chad Samuel Baze, Houston, TX	5/16/2024
Joanne Beck, Quinlan, TX	5/16/2024
Sheryl Lynn Beckman, Dallas, TX	7/11/2024
Katherine Elizabeth Bender, El Paso, TX	7/11/2024
Roberta Mott Berenson, Union Valley, TX	5/16/2024
Carl Robert Bertoncelj, Angleton, TX	7/11/2024
Leah Ann Bianchi, San Ramon, CA	5/16/2024
Christine Irene Blacksmith, Maple Grove, MN	5/16/2024
Sharon Ann Blazey, Stamford, CT	7/11/2024
Elizabeth Baldwin Bleggi, Farmers Branch, TX	5/16/2024
Robert Jay Bliton, Katy, TX	5/16/2024
Dale Frank Bohman, San Antonio, TX	5/16/2024
Norman Earl Bonner, Frisco, TX	7/11/2024
Charles Medearis Boto, Southlake, TX	7/11/2024
Thomas Lee Boudreaux, Bellville, TX	7/11/2024
Jason Charles Brandt, Austin, TX	5/16/2024
Marina Ilinichna Brodsky, Plano, TX	7/11/2024
Emily Vincent Brooker, Carrollton, TX	5/16/2024
Cameron Tate Brown, Denver, CO	7/11/2024
Mark Edward Bryant, Mineral Wells, TX	7/11/2024
Duke Burgess III, Glenn Heights, TX	5/16/2024
Amanda Lou King Burns, Mesquite, TX	7/11/2024
Judith Adell Williams Busch, Spring, TX	7/11/2024
Beini Cao, Austin, TX	5/16/2024
Charles Russell Carney III, St Thomas, Virgin Islands, U.S.	7/11/2024
Barbara Jean Cavallo, Spring, TX	7/11/2024
Philip Shu Wah Chan, Katy, TX	5/16/2024
Cynthia Shian-Shi Liu Chang, Spring, TX	5/16/2024
Tim Phoon Cheng, Wichita, KS	7/11/2024
Gwendolyn J. Smith Clapp, Kingwood, TX	5/16/2024
Pamela Ann Cobb, Sugarland, TX	5/16/2024
Todd A. Coffee, Trophy Club, TX	5/16/2024
James Raymond Corn Jr., Spring, TX	7/11/2024
Jordan Alan Cosart, Canyon Lake, TX	5/16/2024
Thomas David Cowart, Dallas, TX	7/11/2024

Respondent / Location	Board Date
Ezra Spike Cox, Frederick, CO	5/16/2024
Iser Cukierman, Austin, TX	5/16/2024
Michael Swingley Cummings, San Antonio, TX	5/16/2024
Ashley Lynn Dana, Dallas, TX	5/16/2024
Mary Ellen Davenport, Merritt Island, FL	7/11/2024
Kenneth Ray Dean, Midland, TX	7/11/2024
Rita Michelle Dickson, Fulshear, TX	7/11/2024
James Francis Dolan, Wetumpka, AL	7/11/2024
Kenneth Lynn Drozd, Reno, NV	5/16/2024
Hanh Thuy Duong, Sugar Land, TX	5/16/2024
Matthew Brock Dushkin, New York, NY	5/16/2024
Santiago Echeverry, Miami, FL	7/11/2024
Isimeme Emafor, Alexandria, VA	5/16/2024
Susan Eason Emery, San Juan Capistrano, CA	7/11/2024
Sharon Ferguson Erskine, Houston, TX	5/16/2024
Robert Avalos Estrada, El Paso, TX	5/16/2024
Martha Scott Failing, Houston, TX	5/16/2024
Daniel Joseph Farabaugh, Miami, FL	5/16/2024
Charles Greg Felt, Midway, UT	5/16/2024
Arthur A. Fili, Cohasset, MA	7/11/2024
James Joseph Finan, Fishers, IN	5/16/2024
Gail Hessler Finley, League City, TX	5/16/2024
Lois Ruth Wells Finley, Burleson, TX	7/11/2024
Brian Richard Flanner, San Antonio, TX	5/16/2024
Alison Elizabeth Flinn, Dallas, TX	5/16/2024
Larry King Ford, Tyler, TX	7/11/2024
Christopher Edward Frawley, Houston, TX	7/11/2024
William Boyd Fry Jr., Bellaire, TX	7/11/2024
David Anthony Garza, Houston, TX	7/11/2024
Andrea Veronica Gatti, Santiago De Chile, Chile	5/16/2024
Bradley Colin Geary, Houston, TX	5/16/2024
Rebecca Susan Lehmann Geihlsler, Santa Rosa Beach, FL	5/16/2024
John W. Gilbert, San Antonio, TX	5/16/2024
Joan Hightower Gillett, Kyle, TX	5/16/2024
Janet Marie Gitemeier, Dallas, TX	7/11/2024
Kimberly Lanette Cotton Godwin, Frisco, TX	7/11/2024
Qing Gong, Wuhan, China	5/16/2024
Nicole Marie Goszyk, Sugar Land, TX	7/11/2024
James Gregory Grace, Austin, TX	5/16/2024
Joanna Campbell Grayson, Southlake, TX	7/11/2024
Ramona D. Griffith, Plano, TX	5/16/2024
Grover Sebron Grimes Jr., Houston, TX	7/11/2024
Nir Grossman, Houston, TX	5/16/2024
Jessica Kay Harding, Round Rock, TX	5/16/2024
Richard Anthony Hargarten Jr., San Francisco, CA	7/11/2024
Bobby Don Hart, Liberty Hill, TX	5/16/2024
Jessica A'avi'ale Haynes Hawkins, Houston, TX	5/16/2024
George Jeffrey Hebel, Austin, TX	7/11/2024
Kevin Patrick Hegarty, Austin, TX	7/11/2024
Christopher L. Hellyer, Denver, CO	5/16/2024
Laura Lyn Holakovsky, New Lenox, IL	5/16/2024
Gregory F. Holtzhauer, Tryon, NC	5/16/2024
Joseph Anthony Hoofnagle, Rockwall, TX	5/16/2024
John Allen Huggins Jr., Hutto, TX	5/16/2024
Mary Claire Hutchison, Southlake, TX	5/16/2024
Stephanie Everett Jackson, Brookhaven, GA	7/11/2024
Carrie Louise Jaehning, Seguin, TX	7/11/2024
Sadaf Meghani Jaffery, Memphis, TN	7/11/2024

Respondent / Location	Board Date	Respondent / Location	Board Date
Jing Jiang, Plano, TX	5/16/2024	Norman Haden Ransleben, Corpus Christi, TX	7/11/2024
Adrian Dantrell Johnson, Austin, TX	7/11/2024	John Michael Ratcliff, Round Rock, TX	5/16/2024
Billy Steele Johnson Jr., Houston, TX	7/11/2024	Jane Ellen Haley Reed, Abilene, TX	7/11/2024
Kim Dearing Jones, Sunrise Beach, TX	5/16/2024	Mark Henry Reed, Huntsville, TX	7/11/2024
Debra Diana Juarez, San Antonio, TX	5/16/2024	Shan Ren, Austin, TX	7/11/2024
Priya Jyothi, The Colony, TX	7/11/2024	Mary Ann Repman, San Antonio, TX	7/11/2024
Susan Seward Kelly, Arlington, TX	7/11/2024	Cynthia Kaye Reynolds, Orlando, FL	7/11/2024
Thomas Malone Kilpatrick, Coppell, TX	5/16/2024	Robin Renee Ricci, Houston, TX	5/16/2024
Frankie Belton Kimmell, Granbury, TX	5/16/2024	Daniel Anthony Riddlesperger, Grand Prairie, TX	5/16/2024
Connie Mae Kinsey, Converse, TX	5/16/2024	Craig Allen Ritter, Fort Worth, TX	5/16/2024
Gregory Alan Kline, Dallas, TX	5/16/2024	Valerie Arieux Robichau, Houston, TX	7/11/2024
David Gerhard Korman, Richmond, TX	7/11/2024	Craig Edward Rones, Austin, TX	5/16/2024
Christopher Joseph Kozlowski, Irving, TX	5/16/2024	Estefani Lorena Ruiz, Dallas, TX	5/16/2024
Bruce Truman Kyckelhahn, Houston, TX	5/16/2024	Abigail Lynn Russell, Houston, TX	7/11/2024
Amit Minoo Lalvani, Denver, CO	7/11/2024	William Lloyd Russell, Houston, TX	7/11/2024
Michael Yimbiu Lam, Austin, TX	5/16/2024	Michael Wayne Sanders, Dripping Springs, TX	5/16/2024
Julie Renee Larson-Ehlers, Herdecke, Germany	7/11/2024	Henry Otto Schaffer, Danbury, CT	7/11/2024
Maiduyen Tran Le, Sugar Land, TX	5/16/2024	Robert Michael Seale, Houston, TX	5/16/2024
Joshua Ryan Leduff, Irvine, CA	7/11/2024	Cynthia Crisp Sharpnack, Round Rock, TX	7/11/2024
Dongho Lee, McKinney, TX	5/16/2024	Everett Clyde Sheble Jr., Martindale, TX	7/11/2024
Jack Kuang-Chun Lee, Austin, TX	7/11/2024	Maxwell William Shill, Austin, TX	7/11/2024
Cynthia Dawn Leslie, Houston, TX	5/16/2024	John Kendall Shirley, The Woodlands, TX	5/16/2024
Francis Ronald Lewis III, Houston, TX	7/11/2024	Stacy Lynn Skibsted, College Station, TX	7/11/2024
Lawrence Alfred Lucas, Kingwood, TX	5/16/2024	Elliott Ryan Smith, Dallas, TX	7/11/2024
Jeffrey Todd Maddox, Houston, TX	5/16/2024	Rebecca Anne Siddons Smith, Aledo, TX	5/16/2024
Gibran Mahmud, Dallas, TX	7/11/2024	Abel Yibao Sng, Flower Mound, TX	5/16/2024
Marie Cenac Mann, Houston, TX	7/11/2024	Robert Frederick Stevens Jr., Spring, TX	5/16/2024
John Wayne Manning, Richmond, TX	5/16/2024	Stephen David Taylor, Houston, TX	7/11/2024
Matthew Evan Manning, Houston, TX	5/16/2024	George Joseph Terpack Jr., Central Point, OR	7/11/2024
John Francis Mares, Coppell, TX	5/16/2024	Nabin Thapa, Fort Worth, TX	5/16/2024
Brett Gordon Martin, Houston, TX	5/16/2024	Kathleen M. Tomasovich, Houston, TX	5/16/2024
Tyler Hoyt McBrayer, Denver, CO	7/11/2024	Lyndal Jean Cann Tracy, N. Richland Hills, TX	7/11/2024
Jason Campbell McCarty, West Allis, WI	5/16/2024	Dawn M. Trimmel, Wadsworth, IL	7/11/2024
Teresa Elaine McCormick, Amarillo, TX	5/16/2024	Dane Aleksandar Truxell, Austin, TX	5/16/2024
Candiss L. McCrary, Crystal Beach, TX	7/11/2024	Jack Calvin Turner Jr., Kingwood, TX	7/11/2024
Sean Alden McNelis, Austin, TX	7/11/2024	Gary Edward Vasichko, Houston, TX	5/16/2024
Jacqueline M. Miller, Mesquite, TX	7/11/2024	Evaline Elswick Ventress, Dothan, AL	7/11/2024
Vivian Nguyen Miller, Cypress, TX	7/11/2024	Jacob Jules Villere, Los Angeles, CA	7/11/2024
Andrew Lee Millet, Austin, TX	5/16/2024	Jason Donald Voth, Ewa Beach, HI	5/16/2024
Melissa Kelley Mills Milner, Corinth, TX	7/11/2024	John Allen Wagner, Spring, TX	5/16/2024
Cheryl Minotti, Sugar Land, TX	5/16/2024	Tommy Lynn Weaver, Woodville, TX	5/16/2024
Tod Bradley Mitchell, Naples, FL	5/16/2024	Stephen Mark Wegener, Plymouth, MI	7/11/2024
Ramon Morffi, Pembroke Pines, FL	7/11/2024	Jake Welker, Dallas, TX	7/11/2024
David Anthony Naab, Houston, TX	7/11/2024	Melody Lou McKnight Westlake, Amarillo, TX	7/11/2024
Anthony Alan Nichols, Richardson, TX	7/11/2024	Blakney Lee White, Fort Worth, TX	5/16/2024
Jessica Catherine Nishizaki, Morrow, OH	5/16/2024	Darrin Whitney, Frisco, TX	5/16/2024
Shawn Robert O'Brien, Houston, TX	7/11/2024	Joseph Patrick Wiesner, Dallas, TX	7/11/2024
Christopher James O'Neill, Denver, CO	7/11/2024	David Michael Williamson, Austin, TX	7/11/2024
Emmanuel Olajide Ojobaro Jr., San Francisco, CA	5/16/2024	Mark Eliot Wilson, Trinidad, TX	5/16/2024
Alexander Hamilton Oliver, San Antonio, TX	5/16/2024	Leigh Allyson Wolfe, Pasadena, CA	7/11/2024
Shushma Pabbathi, Houston, TX	7/11/2024	Hua Yang, Campbell, CA	7/11/2024
Frank Nicholas Patete, Englewood, CO	7/11/2024	Liping Yin, Houston, TX	7/11/2024
Deborah Lynn Patlovany, Houston, TX	7/11/2024	Jianlin Zhao, Plano, TX	7/11/2024
Catherine Hsin-Hui Pearson, Carson, CA	7/11/2024	Karen Lynn Zuercher, San Antonio, TX	7/11/2024
Jodi Monk Peduzzi, Sugar Land, TX	5/16/2024	Eduardo Homar Zuniga, Laredo, TX	7/11/2024
Mary Faith Phillips, Texarkana, TX	5/16/2024	Shelby Lynn Zuniga, Great Bend, KS	5/16/2024
James Willis Pickett Jr., Fort Worth, TX	7/11/2024		
Julie Lynn Prellow, Berkeley, CA	5/16/2024		
Nolan Lee Preston, Dallas, TX	5/16/2024		
Van-Lan T. Quan, Huntington Beach, CA	5/16/2024		
Pamela Ragon, Maryville, TN	5/16/2024		

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
Jervon Dwayne Graves, Martinez, CA	7/11/2024
David Edward Hall II, Dallas, TX	5/16/2024
Sylvia Lynn Harvey, Fredericksburg, TX	7/11/2024
Emily Caroline Johns, Dallas, TX	5/16/2024
Justin Michael Kapp, Tyler, TX	5/16/2024
Misty Dawn Kawecki, Frisco, TX	5/16/2024
Zurmineh Khan, Katy, TX	7/11/2024
Janet Maxim, Round Rock, TX	5/16/2024
Lisette May, Atlanta, GA	7/11/2024
Niki Duyen Mai Thi Nguyen, Arlington, TX	5/16/2024

Limited Scope Actions

In accordance with Board *Rule 527.5*, the Respondents are prohibited from performing one or more of the following attest services; audits, compilations, or reviews, until granted permission to do so by the Board.

For additional information please see the Board's website.

- **Respondents:** Lange & Associates, P.C.
Firm license number: C04898

Did you change your mailing or email address?



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

Here's how:

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

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY



Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public.

Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 75,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling:

(512) 305-7853 or email: licensing@tsbpa.texas.gov

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**