



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees Vol. 161 | November 2024

NEWS & UPDATES

Governor Abbott Appoints New Board Members

Governor Greg Abbott appointed two new Board members to the Texas State Board of Public Accountancy (TSBPA) on September 12, 2024. Newly-appointed Board members include **Grant Coates** of Fort Worth and **James “Jim” Trippon** of Houston. The new members have replaced members with expired terms. Please join us in congratulating and welcoming our newest Board members!



Grant Coates

Grant Coates of Fort Worth is CEO and president of The Miles Foundation. He leads the Foundation’s Investment Committee, serves on the Board of several of the Foundation’s portfolio companies, and previously served in various financial and investment roles for Miles Production Company and The Miles Foundation for over two decades. Mr. Coates is an executive committee member for Read Fort Worth and a board member of the Fort Worth Chamber of Commerce, Fort Worth Community Land Trust, and Philanthropy Advocates. Mr. Coates received a Bachelor of Business Administration in Finance from the University of North Texas and a Master of Business Administration from Texas Christian University.



James “Jim” Trippon, CPA

James “Jim” Trippon, CPA of Houston is the president of JM Trippon & Company and Trippon Wealth Management Group. Mr. Trippon is a personal finance author and a member of the Texas Society of CPAs, Mensa International, and the Union League Club of Chicago. He received a Bachelor of Science in Accountancy from the University of Illinois at Urbana-Champaign, and has been licensed in Texas since 1988. ■

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CALENDAR

Swearing-In Ceremony
 Saturday, January 25, 2025
 10:00 a.m.
 Palmer Events Center
 Austin, TX

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of October 7, 2024)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
006325	ADKF, PC	11/1/2026 - 10/31/2027	A
010658	American Bureau of Shipping and Subsidiaries	11/1/2026 - 10/31/2027	A
006244	American Center for Continuing Professional Education	10/1/2026 - 9/30/2027	A
010557	Austin Industries	11/1/2026 - 10/31/2027	A
000055	Baylor University Accounting & Business Law	11/1/2026 - 10/31/2027	A
002384	Bolinger, Segars, Gilbert & Moss, LLP	9/1/2026 - 8/31/2027	A
008609	Bread Financial Corp.	11/1/2026 - 10/31/2027	A
004833	Brehm, Havel & Co., LLP	11/1/2026 - 10/31/2027	A
001846	Cain Watters & Associates, L.L.C.	10/1/2026 - 9/30/2027	A
007689	Carr Riggs & Ingram, LLC	8/1/2026 - 7/31/2027	A
000225	Collier, Johnson & Woods, PC	11/1/26 - 10/31/2027	A
009954	CompuTrain Business Solutions, Ltd.	11/1/2026 - 10/31/2027	A
010555	DFW Excel Experts	10/31/2026 - 9/30/2027	E
010106	Education Service Center Region 13	8/1/2026 - 7/31/2027	A
009651	Estate Planning & Community Property Law Journal	11/1/2026 - 10/31/2027	A
010130	Financial Executives of Houston, Inc.	11/1/2026 - 10/31/2027	A
010512	Fox, Garcia & Company	11/1/2026 - 10/31/2027	A
009860	Gray Reed and McGraw LLP	10/1/2026 - 9/30/2027	A
001070	Hines	10/1/2026 - 9/30/2027	E
009030	Hudson Advisors, L.P.	10/1/2026 - 9/30/2027	A
009366	Independent Bankers Association of Texas	11/1/2026 - 10/31/2027	A
001021	Institute of Management Accountants-Dallas Fort Worth Chp	9/1/2026 - 8/31/2027	A
010549	Just Energy Corp	8/1/2026 - 7/31/2027	A
008778	Kinder Morgan, Inc.	9/1/2026 - 8/31/2027	A
010126	Maverick Capital, Ltd.	11/1/2026 - 10/31/2027	A
000317	McClanahan and Holmes, LLP	12/1/2026 - 11/30/2027	A
003193	Metroplex Practice Management Group	10/1/2026 - 9/30/2027	A
000076	PSK LLP	11/1/2026 - 10/31/2027	A
010628	Q2 Software, Inc	11/1/2026 - 10/31/2027	A
008781	Richard P. Slaughter Associates, Inc	10/1/2026 - 9/30/2027	A
001142	Squyres & Co LLP	11/1/2026 - 10/31/2027	E
002551	Stovall, Grandey & Allen, LLP	11/1/2026 - 10/31/2027	A
001222	TACUA	11/1/2026 - 10/31/2027	A
010543	Texas Affiliation of Affordable Housing Providers	8/1/2026 - 7/31/2027	A
005298	Texas Association of Counties	9/1/2026 - 8/31/2027	E
008614	Texas Association of CPAs	11/1/2026 - 10/31/2027	A
009631	Texas Skyward User Group	9/1/2026 - 8/31/2027	A
003702	Vinson & Elkins LLP	10/1/2026 - 9/30/2027	E

• 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

BOARD MEMBERS

DEBRA D. SEEFELD, CPA
PRESIDING OFFICER

JEANNETTE P. SMITH, CPA
ASSISTANT PRESIDING OFFICER

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TREASURER

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JAMIE D. GRANT
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THOMAS M. NEUHOFF, CPA

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Board Elects New Slate of Officers

During the September 19, 2024, Board Meeting, the Board's Nominating Committee announced its recommendation for the election of officers and Executive Committee members-at-large. Debra D. Seefeld, CPA will continue to serve as presiding officer. The Board approved the following new slate of officers and Executive Committee members-at-large for terms to run from 2024 through 2025:

- **Jeannette P. Smith, CPA**
Assistant Presiding Officer
- **Olivia Espinoza-Riley, CPA**
Treasurer
- **Renee D. Foshee, Esq., CPA**
Secretary
- **Jamie D. Grant**
Executive Committee Member-at-Large
- **Ray R. Garcia, CPA**
Executive Committee Member-at-Large ■

Compliance Over Condemnation

It is the policy of the State of Texas and the purpose of the *Public Accountancy Act (Act)* to ensure, among other things, that CPAs licensed in Texas maintain high standards of competence, integrity, and learning. The *Act* grants the Texas State Board of Public Accountancy (Board) the authority to administer its provisions, and to adopt those rules necessary or advisable to administer the *Act*. The *Act* also grants the Board the authority to create committees that consider matters relating to the enforcement of the *Act* and the *Rules* and make recommendations to the Board regarding those matters.

The Board's regulatory philosophy is "compliance over condemnation." If the Board can achieve voluntary compliance with the *Act* and Board *Rules* without discipline, it will make every effort to do so. There are instances, however, where the licensee either chooses to ignore the *Act* and Board *Rules* or the licensee's actions demonstrate a substantial lack of competence. In these cases, disciplinary action is appropriate. You can find the most recent versions of the *Act* and the *Rules* through links on the Board's website:

www.tsbpa.texas.gov.

Section 901.501 of the *Act* lays out the disciplinary powers granted to the Board. Under that provision, the Board may take any of the following actions:

- (1) revoke a certificate, firm license, or practice privilege issued under this chapter;
- (2) suspend under any terms a certificate, firm license, practice privilege, or license issued under this chapter for a period not to exceed five years;
- (3) refuse to renew a license;
- (4) place a license holder on probation;
- (5) reprimand a license holder;
- (6) limit the scope of a license holder's practice;
- (7) require a license holder to complete a peer review program conducted in the manner prescribed by the Board;
- (8) require a license holder to complete a continuing education program specified by the Board;
- (9) impose on a license holder the direct administrative costs incurred by the Board in acting under Subdivisions (1) through (8);
- (10) require a license holder to pay restitution as provided by *Section 901.6015* of the *Act*;
- (11) impose an administrative penalty under Subchapter L; or
- (12) impose any combination of the sanctions provided by this subsection.

The Board exercises its disciplinary powers through Agreed Consent Orders (ACOs) and proposals for

decision (PFDs) that are approved by the Board. PFDs result from either default hearings before the Board's executive director or before the State Office of Administrative Hearings.

A recent analysis of disciplinary actions taken by the Board over the last 10 years by Board staff showed the following common acts or omissions that led to violations of the *Act* and *Board Rules*:

Top 5 Rule Violations	Description	Number
501.60	Auditing Standards	61
501.93	Responses	50
501.90(4)	Discreditable Acts – (4) final conviction of a felony/ imposition of deferred adjudication/community supervision in connection with a criminal prosecution of a felony under the laws of any state/U.S.	48
501.74(b) (tie)	Competence - (b) due professional care	45
501.90(7) (tie)	Discreditable Acts – (7) suspension/revocation of or any consent decree concerning the right to practice before any state/federal regulatory/ licensing body for a cause which in the opinion of the board warrants its action.	45
501.81	Firm Licensing	43
Total		292

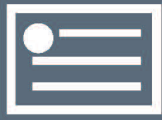
The following chart reflects the number of Board Orders in which CPAs were sanctioned from 2014 until the present:

Year	ACOs	PFDs	Default	Total
2014	42	0	4	46
2015	41	1	2	44
2016	42	1	2	45
2017	50	0	0	50
2018	28	3	4	35
2019	39	1	1	41
2020	38	1	0	39
2021	48	3	0	51
2022	27	2	1	30
2023	26	1	0	27
2024	19	4	0	23
Total	400	17	14	431

A disciplinary action that results in a Board Order is a public record that is accessible to the public. ■

Licensee Statistics

As of July 2024



The Texas State Board
has issued
129,349
certificates since 1915



The **oldest** Texas
CPA is
101
years old



83,343
CPAs are licensed by the
Texas State Board



The **oldest practicing**
Texas CPA is
96
years old



8,448
firms are licensed by the
Texas State Board



The **youngest** Texas
CPA is
22
years old



13,615
Texas CPAs
are **retired**



The **average age** of
a Texas CPA is
52
years old



10,558
out-of-state CPAs
are licensed by the
Texas State Board



37,948
Texas CPAs
are **women**



The **longest-standing**
Texas CPA license
has been held for
72
years



40,451
Texas CPAs
are **men**

*Please note: Some counts may not always add up to the sum total due to deficiencies in self-reported licensee data.

ENFORCEMENT ACTIONS

Ratified at the September 19, 2024 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 23-09-02L & 23-09-03L
Respondents: Christopher Michael Brown & Christopher M. Brown, CPA
Hometown: Humble, TX
Certificate No.: 080460
Rule Violations: 501.74(b), 501.93
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents' certificate and license, and firm license were revoked; however, the revocation was stayed and Respondents were placed on probation for two years. In addition, Respondent Brown must pay \$1,331.41 in administrative costs within 30 days of the date of the Board Order, and assist the Complainant in resolving any issues that may arise with the Internal Revenue Service (IRS) regarding the returns at issue.

Respondents failed to address and resolve an issue for a client whose company returns, prepared and filed by Respondent Brown, were rejected by the IRS. In addition, Respondent Brown failed to timely respond to Board communications.

2. Investigation No.: 24-03-02L
Respondent: Benjamin Wade Johns
Hometown: Burleson, TX
Certificate No.: 093379
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay an administrative penalty of \$1,000 and \$1,083.68 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to complete and file a client's tax return in a timely manner.

3. Investigation Nos.: 24-02-02L & 24-02-03L
Respondents: Ricky Jerome Simmons & Rick J. Simmons CPA P.C.
Hometowns: Grand Praire & Lancaster, TX
Certificate No.: 070321
Firm License No.: C09111
Rule Violations: 501.74(b), 501.90(13)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and ordered to pay an administrative penalty of \$1,000 and \$951.69 in administrative costs within 60 days of the date of the Board Order. In addition, Respondent shall complete eight hours of continuing professional education (CPE) in the area of practice before the IRS as well as eight hours of CPE in the area of IRAs and retirement plans. Respondents must reimburse Complainants \$12,407.09 for penalties assessed against Complainant by the IRS within 60 days of the date of the Board Order.

Respondents inaccurately reported a 1099R distribution as nontaxable on a client's tax return resulting in penalties being assessed against the client. In addition, Respondent Simmons mislead his clients into believing the matter could be resolved in their favor and that an insurance claim to address the matter had been filed with his carrier.

4. Investigation No.: 24-03-01L
Respondent: Allen Daniel Lyons
Hometown: Lufkin, TX
Certificate No.: 085557
Rule Violations: 501.74(b), 501.90(2), 501.90(10)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must reimburse the complainant \$5,000, pay \$969.63 in administrative costs, and take eight hours of CPE in the area of controller services and four hours of CPE in the area of ethics.

Respondent failed to prepare, in some instances, payroll and unemployment tax returns for his

employer, to submit forms 1094-C and 1095-C for his employer, and to assist in the completion of 401(k) compliance audits for his employer.

AGREED CONSENT ORDERS TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 23-11-12L & 23-11-13L
Respondent: Marcum LLP
Hometown: Houston, TX
Firm License No.: P05687
Rule Violation: 501.90(7)
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$450,000 and administrative costs of \$5,059.74 to be paid within 30 days of the date of the Board Order.

Respondent was sanctioned by the Securities and Exchange Commission and the Public Company Accounting Oversight Board (PCAOB) for its systematic failure of quality control and for its failure to meet professional standards in numerous audits. Respondent was censured, assessed a civil money penalty totaling \$13 million, and required to take remedial action.

2. Investigation No.: 23-12-06L
Respondent: RP & Company CPA'S, PLLC
Hometown: Webster, TX
Firm License No.: C05439
Rule Violations: 501.60, 501.61, 527.4
Act Violations: 901.159, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$15,000 and administrative costs of \$652.68 to be paid within 30 days of the date of the Board Order. Respondent was placed on limited scope prohibiting performing audits, compilations, and reviews. Respondent is required to obtain an accelerated peer review and upon receipt of a rating of pass, would be allowed to perform reviews and compilations with a pre-issuance review by a pre-issuance reviewer

approved by the Chair of the Technical Standards Review Committee. In addition, Respondent is required to notify all clients within 30 days of the date of the Board Order of any audits, compilations, and reviews that were performed while the Respondent was not properly licensed and enrolled in a peer review program. Respondent is also required to remediate the invalid engagements within 60 days of the date of the Board Order by either reimbursing engagement fees paid to them by their client, or with the client's permission and pursuant to the limited scope conditions set forth in this order, reissuing the audit, review or compilation with a pre-issuance review.

Respondent failed to complete peer reviews after being enrolled in the American Institute of Certified Public Accountants Peer Review Program and while being dropped from that program on several occasions from 2016 to 2023. Respondent issued audits, compilations and reviews without completing a peer review between 2016 and 2023.

3. Investigation Nos.: 24-05-03L & 24-05-04L
Respondents: Chukwu Lewechi Iheke & Chuks L. Iheke
Accountancy Corporation
Hometowns: Round Rock & Austin, TX
Certificate No.: 093664
Firm License No.: C07267
Rule Violations: 501.60, 501.61, 501.90(6)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and placed on limited scope requiring pre-issuance review of any audits, compilations and reviews until the limitation is lifted by the Board. In addition, Respondents would be assessed an administrative penalty of \$2,500 and administrative costs of \$652.68 to be paid within 30 days of the date of the Board Order.

Respondent Iheke surrendered his license to the California Board of Accountancy in settlement of an enforcement action against him. Respondent allegedly was grossly negligent in an audit engagement with a California company,

allegedly issued false and materially misleading financial statements, was allegedly repeatedly negligent in the engagement by departing from Generally Accepted Auditing Standards and Generally Accepted Government Auditing Standards, allegedly failed to obtain sufficient and appropriate audit documentation, and allegedly failed to obtain a peer review.

4. Investigation No.: 23-12-05L
Respondent: Victor Mokuolu CPA PLLC
Hometown: Houston, TX
Firm License No.: C10829
Rule Violations: 501.60, 501.90(7)
Act Violations: 901.502(6), 901.502(9)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, assessed an administrative penalty of \$15,000 and administrative costs of \$811.57 to be paid within 30 days of the date of the Board Order, and required to provide the Board with a copy of its written compliance required under the PCAOB order within 30 days of submission to the PCAOB.

Respondent was sanctioned by the PCAOB for failing to timely file six required Form AP's with the PCAOB. Respondent was censured, assessed a \$30,000 civil money penalty, and required to take remedial action.

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 70,000 active 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 *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
Robby Dea Baber, Carrollton, TX	9/19/2024
Jason Andrew Baker, Round Rock, TX	9/19/2024
Pamela Kay Barrett, Katy, TX	9/19/2024
Arranna Ross Bennett, Normangee, TX	9/19/2024
Marcus William Buie, Kingwood, TX	9/19/2024
Brandi Lynn Clark, Katy, TX	9/19/2024
Christopher Wayne Clark, Houston, TX	9/19/2024
David Paul Deison, Weatherford, TX	9/19/2024
Sarah Marie Dors, Frisco, TX	9/19/2024
Cameron Blake Easom, Dallas, TX	9/19/2024
Mackenzie Jane Ellis, Conroe, TX	9/19/2024
Erika Rieker Fitzgerald, Austin, TX	9/19/2024
James Mitchell Frank, Lewisville, TX	9/19/2024
Payal Premal Gandhi, Allen, TX	9/19/2024
Justin Andrew Gardner, Dallas, TX	9/19/2024
David Lowell Greer, Euless, TX	9/19/2024
Joseph Vernon Grief, Wellborn, TX	9/19/2024
Jessica Delaine Hamilton, Meadowlakes, TX	9/19/2024
Martin Allen Harper, Plano, TX	9/19/2024
Roxanne Marie Henrich, Frisco, TX	9/19/2024
William Frederick Herzog, Rockport, TX	9/19/2024
Rhonda Lynnette Hissey, Austin, TX	9/19/2024
Scott Robert Hoban, Dallas, TX	9/19/2024
Anna Meadows Huddleston, Houston, TX	9/19/2024
Robert Joseph Kelly, Dallas, TX	9/19/2024
Madeeha Khursheed, Inglewood, CA	9/19/2024
Blake Eugene Lagasse, Dallas, TX	9/19/2024
Michelle Tenclave Laitinen, Dallas, TX	9/19/2024
Alice G. Lochridge, Humble, TX	9/19/2024
Ayse Ovunc McCracken, Edwards, CO	9/19/2024
Jordan James Neufeld, Quinlan, TX	9/19/2024
Susan M. Neves, Fredericksburg, TX	9/19/2024
Lisa Ann Ouzts, Longview, TX	9/19/2024
Richard A. Patterson, Webster, TX	9/19/2024
Nicole Marie Paysse, Houston, TX	9/19/2024
Hao Qian, Plano, TX	9/19/2024
Anna Conti Ranadive, Arlington, TX	9/19/2024

Respondent / Location	Board Date
Margarita Marie Rodriguez, Austin, TX	9/19/2024
Elizabeth Sofia Ruh, New York, NY	9/19/2024
Tate Barkley Sledge, Dallas, TX	9/19/2024
Saeedeh Sobhi, Plano, TX	9/19/2024
Laura Cockburn Stapleton, Dallas, TX	9/19/2024
Melanie Lynn Stark, Prosper, TX	9/19/2024
Alyssa Nicole Swan, Dallas, TX	9/19/2024
Robert Taylor, Southlake, TX	9/19/2024
Jennifer Lynne Morrison Terrell, Weatherford, TX	9/19/2024
Connor Michael Threlkeld, Houston, TX	9/19/2024
Christy Thuy Trieu, Richardson, TX	9/19/2024
Jordan Downes Vallee, Dallas, TX	9/19/2024
Jacob Lee Vernier, Houston, TX	9/19/2024
Sarah Beth Washington, Aledo, TX	9/19/2024
Christopher Smyth Wilde, San Antonio, TX	9/19/2024
Paul Alan Willson, Austin, TX	9/19/2024
Di Wu, Arlington, TX	9/19/2024
Rafat Yazdani, Dallas, TX	9/19/2024

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
Djagoran Famietchi Famie, Carrollton, TX	9/19/2024
Diane Lynn Ramstad Luber, Cedar Park, TX	9/19/2024
Patrick Lloyd Meek, McKinney, TX	9/19/2024
Adam Ahmed Wolf Pleuthner, Austin, TX	9/19/2024
Edward Anthony Tauriac Jr., New Orleans, LA	9/19/2024
Ryan Hunter York, Houston, TX	9/19/2024

Did you change your mailing or email address?



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Here's how:

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

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
David Abramowitz, Spring, TX	9/19/2024
Ra'cheryll Blanchard Adair, Monterey, CA	9/19/2024
Eric Paul Alberts, Centennial, CO	9/19/2024
Laura Allen, Las Vegas, NV	9/19/2024
Matthew Tyler Alves, Houston, TX	9/19/2024
Julie Mary Anderson, Fort Worth, TX	9/19/2024
Julie Ann Arthur, Amarillo, TX	9/19/2024
Wendy Clements Bacon, Corinth, TX	9/19/2024
John Oliver Barnes, Corpus Christi, TX	9/19/2024
Alexander Walter Bauer, Norwalk, CT	9/19/2024
Tiana Lashawn Baxter, Midlothian, TX	9/19/2024
George Edward Bedrich, Temple, TX	9/19/2024
Melody Eve Bergloff, Eagle, ID	9/19/2024
Roger W. Biesterveld, Eau Claire, WI	9/19/2024
Carolyn S. Billington, Fort Worth, TX	9/19/2024
Ryan Kenneth Bonnet, Houston, TX	9/19/2024
Raoul Bonvouloir Jr., N. Richland Hills, TX	9/19/2024
Thomas Frederick Brasher, Weimar, TX	9/19/2024
Karen H. Brennan, Houston, TX	9/19/2024
Leslie Brou, Dallas, TX	9/19/2024
Consuelo Evangelina Butler, Austin, TX	9/19/2024
Blaine Sharon McAllist Carr, Galena, OH	9/19/2024
Pamela Sue Brown Carroll, Athens, TX	9/19/2024
Jerry Don Castleman, Spring, TX	9/19/2024
William Boyd Corley, San Antonio, TX	9/19/2024
Shannon Joelle Dakovich, Waukesha, WI	9/19/2024
Michael Bruce Digiacinto, Decatur, TX	9/19/2024
James Lawrence Divine, Lubbock, TX	9/19/2024
Ronald Gene Earles, Houston, TX	9/19/2024
Rosa Maria Elstak, Converse, TX	9/19/2024
Randy Lee Faltys, Plano, TX	9/19/2024
Frank Dunn Feldhaus, Houston, TX	9/19/2024
Gale Alge Fennell, Austin, TX	9/19/2024
Sarah Anne Finkelstein, Houston, TX	9/19/2024
Dara Martin Flinn, Houston, TX	9/19/2024
Christopher Larkin Floyd, Houston, TX	9/19/2024
Brian Nicholas Gaebe, Dallas, TX	9/19/2024
Jeremy Patrick Gatzemeier, Houston, TX	9/19/2024
Elorm Mortia Gbordzoe, Brooklyn, NY	9/19/2024
Cameron Lamar Gemberling, San Antonio, TX	9/19/2024
Joseph Leon Gibbs, Houston, TX	9/19/2024
Donna Lynn Gingras, Highland Haven, TX	9/19/2024
Kevin Patrick Golliver, Austin, TX	9/19/2024
Carrie Ann Grace, Fort Worth, TX	9/19/2024
Johnny Lynn Green, Arlington, TX	9/19/2024
Joseph Anthony Grogan, Garland, TX	9/19/2024
Kenneth John Haase, San Antonio, TX	9/19/2024
Rene Schall Hammett, Dallas, TX	9/19/2024
Daniel Donghyun Han, San Francisco, CA	9/19/2024
Kenneth Byron Hawsey, Houston, TX	9/19/2024
John Wayne Hemmila, Richardson, TX	9/19/2024
Stuart Douglas Hendrix, Houston, TX	9/19/2024
Alvin Dale Henry, Austin, TX	9/19/2024

Respondent / Location	Board Date
Daniel Denham Homokay, Missouri City, TX	9/19/2024
Matthew V. Humphrey, Dallas, TX	9/19/2024
Allen Kenneth Hunt, Alvaton, KY	9/19/2024
Delila Susan Musselman Husband, Dallas, TX	9/19/2024
Jackie High Jennings, Corpus Christi, TX	9/19/2024
Kelsey Rose Jensen, Tomball, TX	9/19/2024
Sheila D. Francis Kerls, Corpus Christi, TX	9/19/2024
Abigail Jean Krawczyk, Memphis, TN	9/19/2024
David Lee Krummel, Port Isabel, TX	9/19/2024
Sherry Lynne Lauterbach, Naperville, IL	9/19/2024
Willena La'tik Lee, Pearland, TX	9/19/2024
Jerry Kenneth Lemon, Katy, TX	9/19/2024
Jacie Faith Lim, Dallas, TX	9/19/2024
Deehsuan Diana Liu, Bellevue, WA	9/19/2024
Alexsandra Marie Lord, Haslet, TX	9/19/2024
Richard George Lowther, Kerrville, TX	9/19/2024
John Page Luster, New Orleans, LA	9/19/2024
Emory Keith Lyons, Cypress, TX	9/19/2024
Lucy Ann Dunford Martin, Houston, TX	9/19/2024
William Wayne Matteson, Lebanon, OH	9/19/2024
Leslie Elizabeth Matus, Katy, TX	9/19/2024
David Lee McCollough, Houston, TX	9/19/2024
Debra Jean Camp McLeod, Nashua, NH	9/19/2024
Larry Earl McSpadden, Frisco, TX	9/19/2024
Sheila Vakani Mehta, Pearland, TX	9/19/2024
Christopher Leo Muthaka Prem, Plano, TX	9/19/2024
Cameron Phillip Nesssmith, Denver, CO	9/19/2024
Donna Lynn Nichols, Daisetta, TX	9/19/2024
Melanie Sue Palma, Helotes, TX	9/19/2024
Nina Evelyn Shipman Paul, Mesquite, TX	9/19/2024
Richard Lee Pfab, Alvin, TX	9/19/2024
Angelyn B. Pierson, Burleson, TX	9/19/2024
Maria Matilde Piscoya, Plano, TX	9/19/2024
David Lee Pitts, Sugar Land, TX	9/19/2024
Ana Maria Pozo-Jones, Sydney, Australia	9/19/2024
Joseph Donald Prelogar, Overland Park, KS	9/19/2024
Sean Marshall Reeves, San Antonio, TX	9/19/2024
Alan Edward Rhoades, Strawn, TX	9/19/2024
Connie J. Elkins Roman, Tarpon Springs, FL	9/19/2024
Linda Slusher Satterwhite, Houston, TX	9/19/2024
Michael Ray Schipper, Deerfield Beach, FL	9/19/2024
Jean Winberg Schumann, San Antonio, TX	9/19/2024
Barbara Wood Scott, Colleyville, TX	9/19/2024
Charles Geoffery Setzer, Houston, TX	9/19/2024
Garland Shaw, Spring, TX	9/19/2024
Stephen Craig Shelton, N. Richland Hills, TX	9/19/2024
David Albert Shepherd, Cypress, TX	9/19/2024
Kathi Ann King Shuford, Dallas, TX	9/19/2024
Kenneth Vernon Skrabanek, Crosby, TX	9/19/2024
Mark Douglas Slusser, Colleyville, TX	9/19/2024
Marcia M. Spears, Richmond, TX	9/19/2024
William B. Stanford, Ft. Worth, TX	9/19/2024
Edward John Stanley, Coppell, TX	9/19/2024
Corey Nicholas Stone, Branson, MO	9/19/2024
Phyllis Summers, Saginaw, TX	9/19/2024
Lu Sun, San Jose, CA	9/19/2024
Jason Rod Terrell, Sterrett, AL	9/19/2024
Brian Patrick Thompson, Cedar Park, TX	9/19/2024
Jin Tong, Issaquah, WA	9/19/2024
Lisa Jill Webb, Allendale, NJ	9/19/2024
Cathryn Marie Winegeart, Plano, TX	9/19/2024
Harvey Lee Zimmermann, Dallas, TX	9/19/2024

In Memoriam

Name / Location

Donald Ray Abston, Amarillo
Elizabeth Webb Allen, Pasadena
Gary Lee Annis, Sherman
Bobby Jack Arnold, Mount Pleasant
Leonard Lawrence Aulner, Houston
Joseph Dell Ballard, Cypress
Darrell Wayne Barker, Longview
Allen Ray Birdwell, Graham
Wingo Ray Brown, Roanoke
Randy Glenn Burch, Dallas
Donald Raymond Burg, Naples
Royce Wayne Calk, Fort Worth
Rebecca Fowler Carrigan, Waco
Peter John Chaney, Mansfield
Murray Fred Colton, Plano
Tommy Alves Corbell, San Angelo
Linda Jane Hodges Coulter, Buford
Paul Stanford Cullison, Kerrville
Donald Wayne Dawkins, Wolfforth
Renato De Castro Dimaunahan, San Jose
Jay Michael Dinucci, Dallas
Elwood Martin John Domaschk, Houston
James Albert Duckworth, Roswell
Joe Leroy Dwigans, Kansas City
Wendell Edward Edwards, Katy
Robert Louis Erwin, Houston
Heather Diane Erwin, Frisco
William Patrick Freeman, Oxford
Cesar Augusto Frutos-Leon, Frisco
Mayes Ervin Fuller, Hallettsville
Martha Gardenier, Lovelady
Charles Jefferson Gregg, Wichita Falls

Name / Location

Kathryn Dianne Griffith, Donna
Donald Wayne Hand, Highland Park
John Joy Hansen, Lubbock
Herbert Paul Haschke, Clifton
Hubert Franklin Hawthorn, Austin
Alford Taylor Hearne, Dallas
Milton Ben Heckathorn, Red Oak
Jeffrey Paul Heinrichs, Houston
Herman Jay Hicks, Humble
Gene Raymond Hill, Austin
Donna Marie Fortune Holland, Roswell
John Carroll Hoy, Texarkana
Carl Vernon Hurter, Canadian
Michael Philip Jayson, Houston
Jimmy Leslie Johnson, Leander
Wilburn Franklin Jones, Tyler
Bobby Lamar Jones, Little Rock
David Joe Karnofel, Denton
Patricia Sue Keefer, Irving
Ras Donald Kelley, Simonton
Douglas Wade Kile, Perryton
John Lynn King, Garland
Thomas Raymond Kissinger, Anna
Jerome Lewis Kruemcke, Georgetown
Raymond Nelson Kubiak, Cypress
Linda Schulz Lakich, Columbus
Harold Franklin Lambert, Spring
Ted Aulton Lankford, Lufkin
John Wendell Larson, Bandera
Jack Edward Lee, Fredericksburg
William Hamilton Leur, Victoria
Robert Bradshaw Mapes, Coldspring

Licensees whose deaths occurred between September 1, 2023 and August 31, 2024.

Name / Location

Charles Barclay Masterson, Dallas
Thomas Alton McCrary, Ruidoso
Charles Edwin Meador, Houma
David Rodney Mellinger, Dallas
John Eldon Mitchell, Rockwall
William Tod Mixson, Orange
Jose Manuel Moreno, Dallas
Clifton Howington Morris, Fort Worth
Ben Lincoln Morton, Houston
Anthony P. Moses, Dallas
Briggs Valson Nesmith, Crockett
Thomas Hamilton Nichols, Windsor
William Snowden Nichols, Bellville
Rodney Lon Norville, Cypress
Ifeyinwa Ngozi Okpala, Norcross
Michael Paul Oliver, Heath
John Henry Parma, Ennis
Paul Steven Peck, Richardson
Patrick Glen Peebles, Clermont
Regina Michele Perkins, Woodway
Gary J. Petry, Katy
Carroll Wynn Phillips, Houston
Tom Conlan Pierson, Conroe
Jackie Marlin Pittman, Dallas
Irena Pracht, El Paso
Jerry Louis Pyron, Weatherford
Philip L. Rawls, Dallas
Harold H. Reed, Ardmore
Anthony Gaines Riley, Levelland
Bettye Sue Robinson, San Saba
Miguel Arturo Salas, Plano
Brenda Roxanne Samaniego, El Paso

Name / Location

David Sanchez, Laredo
William Clay Schaefer, Tell City
Richard Alan Sherman, Arlington
Clyde Williard Smith, Austin
Steve Mack Spencer, Palestine
John David Sperry, Spring
Diane Lynn Statham, Houston
Larry Wilburn Stone, Georgetown
Christopher Allen Stratton, Houston
James E. Thailing, San Antonio
Richard Stephen Thomas, Houston
Kenneth Coy Thornton, Spring
Arthur Leon Thorp, Oklahoma City
James A. Tomlinson, Sugar Land
Richard Harold Turner, Bakersfield
Jennifer Marionneaux Usrey, Signal Mountain
Michael Wayne Vandervort, Austin
Jerry Anton Vitek, Belton
Dayton Wayne Ward, Lubbock
Joseph Paul Wendt, Corpus Christi
Hal Miller Whitaker, Waco
James Ervin Wilf, Texarkana
Gary Randall Willis, Midland
Claude Raymond Wilson, Dallas
Richard Edward Winkelman, Kingwood
Donald Kanapaux Wise, Villa Park
Perry Douglas Wulfe, San Antonio
Patricia Lambright Yager, The Woodlands
Roberto Rene Zamora, Brownsville

Texas State Board of Public Accountancy

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

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TXCPA
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