



# TEXAS STATE BOARD REPORT

August 2025  
Vol. 164



## NEWS & UPDATES

### 89th Legislative Session Results

As a result of the regular session of the 89th Texas Legislature, bills were approved that affect the Texas *Public Accountancy Act* and the accounting profession. You can view more details about each law by clicking on the bill number. The Texas Legislature Online ([capitol.texas.gov](http://capitol.texas.gov)) page details the history of actions taken on the legislation, as well as the text of the bill.

#### Senate Bill 262

**Senate Bill (SB) 262** provides a **third** pathway to become a Texas CPA with a baccalaureate degree and two years of experience. It was signed into law by Governor Abbott on May 8, 2025. Under the new law, **effective August 1, 2026**, individuals may apply to become licensed CPAs by meeting the following requirements:

Continued on page 3.

## IN THIS ISSUE

Preparation Assistance for Flood Victims	
CPE Sponsors	Page 2
89th Legislative Session	
Frequently Asked Question	Page 3
Swearing-In Ceremony Photos	Page 4
Fifty-Year Licensees	Page 6
Comfort Letters	Page 7
Enforcement Actions	Page 9
Licensee Statistics	Page 14
Board Contact Info	Page 15



**TEXAS STATE BOARD  
OF PUBLIC ACCOUNTANCY**

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

**BOARD MEMBERS**

JEANNETTE P. SMITH, CPA  
PRESIDING OFFICER

OLIVIA ESPINOZA-RILEY, CPA  
TREASURER

RENEE D. FOSHEE, ESQ., CPA  
SECRETARY

RAY R. GARCIA, CPA  
EXECUTIVE MEMBER-AT-LARGE

SUSAN I. ADAMS, CPA

CHRISTOPHER "GRANT" COATES

KIMBERLY D. CRAWFORD, CPA

JILL A. HOLUP

SHERRI B. MERKET

THOMAS M. NEUHOFF, CPA

KENNETH E. OMORUYI, CPA

JAMES M. "JIM" TRIPPON, CPA

SHEILA M. VALLÉS-PANKRATZ

SUSAN M. WARREN, CPA

EXECUTIVE DIRECTOR  
WILLIAM TREACY

EDITOR  
JULIE PRIEN

Accounting/Administration  
(512) 305-7808  
accounting@tsbpa.texas.gov

CPE  
(512) 305-7844  
licensing@tsbpa.texas.gov

Enforcement  
(512) 305-7866  
enforcement@tsbpa.texas.gov

Licensing/Peer Review  
(512) 305-7853  
licensing@tsbpa.texas.gov

Publications  
(512) 305-7804  
publications@tsbpa.texas.gov

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

Sponsor Review Program  
(512) 305-7802  
srp@tsbpa.texas.gov

# Preparation Assistance for Texas Flood Victims



As a result of the recent flood disasters in Texas, flood victims may be eligible for financial assistance from various nonprofit organizations. Although these payments are generally not taxable, the filer is required to report them. CPAs are needed to assist filers to understand and to help prepare their tax returns properly. CPAs, if you would like to help flood victims, please contact community outreach programs to offer your assistance. The Texas Society of Certified Public Accountants has **disaster recovery tax resources** available on their website.

Thank you for your support! 🙏

## Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of July 3, 2025.

Registration Status: **A** = Currently active **E** = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010694	Aris Water Solutions, Inc.	8/1/2027 - 7/1/2028	A
010695	C. D. Bradshaw & Associates, P. C.	8/1/2027 - 7/1/2028	A
004724	Haynes and Boone, LLP	8/1/2027 - 7/1/2028	A
007375	Meeder Public Funds	7/1/2027 - 6/30/2028	A
009613	MeredithCPAs, LLC	7/1/2027 - 6/30/2028	E
002364	Occidental Petroleum Corporation	8/1/2027 - 7/1/2028	A
008984	PriceKubecka, PLLC	8/1/2027 - 7/1/2028	A
010645	Revo Taxpayer Advocacy LLC	8/1/2027 - 7/31/2028	A
009746	The MB Group, LLC	8/1/2027 - 7/31/2028	A
004184	The Tax School	8/1/2027 - 7/31/2028	A
000920	The University of Texas at Austin, Texas Executive Education	7/1/2027 - 6/30/2028	
010692	Thompson Derrig & Craig, PC	8/1/2027 - 7/31/2028	A

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

# 89th Legislative Session

## -SB 262 continued from front page-

- Obtain a bachelor's degree with the required coursework to include an accounting concentration, as determined by Board Rule
- Pass the CPA Exam
- Complete two years of non-routine accounting work experience under a CPA's supervision

The Texas State Board of Public Accountancy (TSBPA) is in the process of establishing rules to implement this new pathway. We are also exploring the possibility of a transition to the new rules for all applicants who would like to pursue certification under the new pathway.

## Senate Bill 522

**Senate Bill (SB) 522** was signed into law on May 19, 2025, and will go into effect on September 1, 2025. SB 522 provides mobility for individuals who are licensed and reside in other states and meet Texas requirements. The law provides "safe harbor" language for those licensed in another state prior to January 1, 2025.

Beginning September 1, 2025, out-of-state CPAs will be allowed to practice in Texas if they meet the following requirements:

- Hold a bachelor's degree with the required accounting concentration
- Have passed the CPA Examination
- Hold a valid CPA license from another state that is in good standing
- Have completed 1–2 years of relevant work experience (based on their state's education requirements)
- Have agreed to comply with the Texas *Public Accountancy Act* and the Board's *Rules of Professional Conduct*

This new legislation provides for CPA practice mobility into Texas, mirroring current licensure developments across the country. As more states create alternative pathways to CPA licensure, updating Texas's mobility rules helps to ensure an optimal quantity of CPAs to meet the needs of the public. 📄

---

## Frequently Asked Question

**Q. I have a Texas individual CPA license, but do not have a Texas firm license. What services am I allowed to provide in Texas?**

**A.** With an individual Texas CPA certificate and license you may perform services as an employee for companies in industry, or for governmental entities without obtaining a firm license. Attest services may only be provided by a licensee in Texas through a firm licensed by the Board.

If you provide bookkeeping, tax work, and other non-attest services to the public and use your CPA designation, you must perform those services through a firm licensed in Texas. Bookkeeping, tax work, and other non-attest services may be provided by a licensee using the CPA credential in an unlicensed entity so long as each written or promotional statement that refers to a CPA's designation and his or her association with the unlicensed entity in the client practice of public accountancy include the statement:

**"This is not a CPA firm and these services are not regulated by the Texas State Board of Public Accountancy."**

The statement must be in conspicuous proximity to the name of the unlicensed entity and be printed in a size at least equal to and a type not less bold than the text used in the body of the advertisement or written statement. If the advertisement is in audio format only, the disclaimer shall be clearly declared at the conclusion of each such presentation. See *Sections 901.003, 901.351, 901.456, and 901.460 of the Public Accountancy Act* and *Board Rule 501.81(a) and (c)*.

"Attest service" includes an audit, review, compilation, or other assurance engagement that must be performed in accordance with standards promulgated by the American Institute of Certified Public Accountants, or other accountancy organization recognized by the Board. It does not include preparation services as provided for in *Section 70 of Statements on Standards for Accounting and Review Services 21*. See *Section 901.002(a)(1) of the Public Accountancy Act*.



# Swearing-In Ceremony

On June 21, 2025, the Texas State Board of Public Accountancy (TSBPA) held a swearing-in ceremony to honor and pay tribute to the newest Texas CPAs. There were 789 individuals eligible to receive their certificates and take the Oath of Office at the biannual TSBPA swearing-in ceremony. Congratulations and welcome to the profession!



TSBPA Board members welcomed new CPAs to the profession at the swearing-in ceremony on June 21. Thank you for honoring and paying tribute to the newest Texas CPAs.

From L-R: Kimberly Crawford, Thomas Neuhoff, Olivia Espinoza-Riley, and Kenneth Omoruyi.



Several outstanding candidates who passed all parts of the CPA Exam at the initial sitting within 12 months and had the 10 highest cumulative scores were recognized at the TSBPA swearing-in ceremony. From L-R: Molly May, Kyle Wynne, Maria Lillis, Nicolas Hernandez, Rebecca Carroll, Chris Hudson, Thanh Tran, Carson Dorsey, and Sarah Buckalew. The TSBPA congratulates all of the outstanding candidates for their achievements.

A very special thanks to the TXCPA Austin members who volunteered their time on a Saturday to help us celebrate and welcome the new CPAs into the profession!

Front row (L-R): Chuti Russell, Larry Stephens, Jan Keeling, Sou Tieng, Emily Lewis, Audrey Nguyen, Lara Akinboye, and Sarah Loghin.

Back row (L-R): John D'Amato, Stacey Mahajan, Jeremy Myers, Bryan Morgan, Donna Wesling, and Felecha Reese.



"The practice of public accountancy is a learned profession that requires specialized education and experience. That practice has historically been defined to include a broad range of financial, advisory, and attest services."

"The public relies on the competence and integrity of certified public accountants in all of its dealings with certified public accountants and not merely in connection with their performance of the attest service."

—Excerpts from the *Public Accountancy Act*



Kenneth Omoruyi first attended the swearing-in ceremony 10 years ago when he received his Texas CPA certificate and now he is a member of the Texas State Board. TSBPA Executive Director William Treacy pictured with Kenneth Omoruyi at the May 30, 2015, swearing-in ceremony (above, left).

TSBPA Board member Kenneth Omoruyi presented certificates to the candidates at the June 21, 2025, swearing-in ceremony (above, right).



Candidates took the Oath of Office at the June 21, 2025, swearing-in ceremony.

# Fifty-Year Licensees

Certified public accountants who have been licensed in Texas for 50 years and could join us were honored and recognized at the biannual Texas State Board of Public Accountancy (TSBPA) swearing-in ceremony on June 21. The TSBPA appreciates their dedication to the profession.



## Fifty-Year Licensees in Attendance:

Michael Arthur  
Michael Bedford  
V. Karl Benson  
Larry Bradford  
Franklin Burk  
Robert Donathan  
James Edwards  
John Eppes  
J. Keith Feille  
Jacque Gilliam  
Debbie Gleason

David Hammer  
Harry Harelik  
James Hayes  
Jerry Hill  
Michael Hockenberry  
Ronald Johnson  
Christos Mantzuranis  
Terry Maxwell  
Marvin Morgan  
Nathan Oestreich  
Jim Powell

Michael Quirke  
James Roberts  
Charles Secord  
Larry Stark  
Evelyn Stewart  
Melanie Thomas  
Charles Towery  
Timothy Weaver  
Jerry Williamson

# Comfort Letter Considerations

*This content is intended purely for informational use and does not advocate for or against the use of comfort letters.*

The Texas State Board of Public Accountancy has seen a recent uptick in inquiries regarding CPA involvement in third-party requests for client financial information. These requests often come in the form of “comfort letters,” typically related to a client’s loan application or mortgage refinancing. However, they may also pertain to other matters such as employee medical insurance, child adoption, or use-tax certifications.

While providing a comfort letter can be a valuable service to clients, it also carries significant risks, including potential legal liability and disciplinary action by the Board. CPAs must carefully evaluate the implications before agreeing to issue such letters.

## Common Requests in Comfort Letters

Lenders and other third parties often request comfort letters to:

- Verify a client’s self-employment status
- Confirm financial soundness or profitability
- Assess creditworthiness
- Assure that business funds used for a down payment won’t harm the business

These requests usually arise when the lender has difficulty qualifying the borrower through standard documentation.



## Risks and Professional Standards

CPAs should be aware of the following key risks and guidelines:

- **Avoid Assurances of Solvency:** According to Public Company Accounting Oversight Board Attestation Standards, *Section 9101, Attest Engagements: Attest Interpretations of Section 101, ¶25*, CPAs must not provide any assurance that an entity is solvent, will remain solvent under certain conditions, or can meet its debt obligations as they come due.
- **Scope of Services Matters:** If a CPA has only performed tax services for a client, issuing a letter with attestation language — without conducting proper attestation procedures — violates professional standards, the *Public Accountancy Act*, and *Board Rules*.

## Options for CPAs

If your engagement with the client has been limited to tax services, you have two options:

1. **Expand the Engagement:** Perform the necessary procedures to support an attestation and issue a formal attestation report.
2. **Issue a Non-Attest Letter:** Provide a letter that clearly states it is not an attestation and avoids any assurance language.

In either case, be cautious when confirming facts such as self-employment, retirement status, or income sources. Ensure there are no conflicting or undisclosed activities outside the tax return that could misrepresent the client’s situation.

## Protecting Yourself

To mitigate liability, include a disclaimer in the letter such as:

**“The use of this letter in the exercise of the lender’s due diligence is the lender’s decision and sole responsibility. This letter does not establish a client relationship with the lender, nor does it provide assurance of the client’s financial solvency.”**

## Confidentiality and Risk in Third-Party Verification Requests

One of the key risks in responding to third-party verification requests is mishandling confidential client information. Under Board *Rule 501.75*, CPAs are strictly prohibited from disclosing any information obtained from a client in the course of professional accounting work, unless the client provides explicit permission.

## Best Practices for Issuing Comfort Letters

To remain compliant and minimize risk, CPAs should take the following steps when preparing a comfort letter:

### 1. Obtain Written Authorization

Secure the client’s written consent before disclosing any information or issuing a letter on their behalf

### 2. Avoid Assurances of Solvency

Do not provide any form of assurance regarding the client’s solvency, financial viability, or ability to meet debt obligations.

### 3. Collaborate with the Client

Discuss the contents of the letter with the client to ensure mutual understanding and accuracy.

### 4. Follow Proper Attestation Protocols

If the letter includes attestation language and no prior attestation procedures have been performed, initiate a formal attestation engagement. This must comply with all applicable professional standards, the *Public Accountancy Act*, and *Board Rules*.

### 5. Modify the Letter if Attestation Is Not Permitted

If the client declines an attestation engagement, revise the letter to clearly avoid offering any opinion or assurance. You may wish to consult your Errors & Omissions (E&O) insurance provider or the Board for sample language for a non-attest comfort letter.

## Managing Client Expectations

Even after following these precautions, clients may pressure you to include specific representations requested by third parties. In such cases, it’s important to:

- Reiterate the limited scope and purpose of a comfort letter
- Explain why the requested language exceeds the boundaries of professional standards and your engagement

# Enforcement Actions

**Ratified at the May 15, 2025  
Board Meeting**

## **AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE**

- **Investigation Nos.: 24-08-04L & 24-08-05L**  
**Respondents: Brandon James Oehlke & Oehlke CPA, PLLC**  
**Hometown: Seguin, TX**  
**Certificate No.: 089388**  
**Firm License No.: C08073**  
**Rule Violations: 501.74(b), 501.74(c), 501.77, 501.90(12)**  
**Act Violations: 901.502(6), 901.502(11)**

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$500 and administrative costs of \$851.20 to be paid within 30 days of the date of the Board Order.

Respondents failed to correctly report the number of employees on a client's payroll and failed to withdraw payroll taxes. Respondents failed to timely respond to communications from a client. Respondents failed to adequately plan and supervise the performance of professional services.

## **TECHNICAL STANDARDS REVIEW COMMITTEE**

- 1. **Investigation No.: 24-11-10L**  
**Respondent: Barton CPA PLLC**  
**Hometown: Cypress, TX**  
**Firm License No.: C11913**  
**Rule Violation: 501.60**  
**Act Violation: 901.502(6)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$20,000 to be paid in 10 monthly installments beginning the 10th of the month after the month in which the Board approved the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to timely file required Form APs with the PCAOB. Respondent was censured, assessed a \$25,000 civil money penalty, and required to take remedial action.

- 2. **Investigation Nos.: 24-12-03L & 24-12-04L**  
**Respondents: Alexandra G. Nava & Alexandra G. Nava (Firm)**  
**Hometown: Cedar Park, TX**  
**Certificate No.: 044102**  
**Firm License No.: T05433**  
**Rule Violations: 501.60, 501.74, 501.81**  
**Act Violations: 901.401, 901.460, 901.502(6), 901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents involuntarily surrendered their certificate and licenses in lieu of further disciplinary action. Respondents issued audit reports, compilations and reviews for clients when the Respondent Firm's license was delinquent.

**Ratified at the July 10, 2025  
Board Meeting**

## **AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE**

- 1. **Investigation Nos.: 25-02-01L & 25-02-02L**  
**Respondents: Melissa Rascon & The Rascon CPA Firm, P.L.L.C.**  
**Hometown: Spring, TX**  
**Certificate No.: 078981**  
**Firm License No.: C08611**  
**Rule Violation: 501.74(b)**  
**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and required to take eight hours of continuing professional education in the area of practice management. In addition, Respondents must pay \$802.83 in administrative costs within 30 days of the date of the Board Order. Respondents took on last minute tax preparation engagements resulting in errors being made on a return. Respondent used offensive, unprofessional language in an email communication with a client.

- 2. **Investigation No.: 24-08-03L**  
**Respondent: Gregory Allen Nason**  
**Hometown: Dallas, TX**  
**Certificate No.: 100181**  
**Rule Violations: 501.90(2), 501.90(10)**  
**Act Violations: 901.502(2), 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate and license was revoked. In addition, Respondent must pay \$802.83 in administrative costs within 30 days of the date of the Board Order. If Respondent applies for reinstatement, Respondent would be required to pay an administrative penalty of \$50,000 before any application for reinstatement would be considered.

Respondent used company credit cards for personal charges and then paid the credit card bills with company funds.

## **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 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](mailto:licensing@tsbpa.texas.gov)

# CPE 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	Respondent	Location	Board Date
Charles Grayson Allen	Jonesboro, LA	7/10/2025	Sharon E. Mauricio	Houston, TX	7/10/2025
Aidan J.G. Arney	Katy, TX	5/15/2025	Kristen Amy Mohun	Houston, TX	5/15/2025
Barbara Kay Balshaw	Porter, TX	5/15/2025	D'Ann Marie Molina	Corpus Christi, TX	7/10/2025
Stephen Becker	Cypress, TX	5/15/2025	Ronnie Lee Morgan	De Soto, TX	7/10/2025
Nick Alan Bednorz	Houston, TX	5/15/2025	Karen Lynn Mutz	Poth, TX	5/15/2025
Jared Phillip Trey Booth	Houston, TX	7/10/2025	Bernard Ndoping Angandje	Cypress, TX	7/10/2025
Dawn Evarett Grigsby Broussard	Missouri City, TX	7/10/2025	Clayton Graham Neider	Carrollton, TX	7/10/2025
Rebecca Reidinger Campbell	Fairview, TX	7/10/2025	Jeffrey Howard Nichols	Austin, TX	7/10/2025
Peter Franklin Cao	Houston, TX	7/10/2025	John Marcelo Nix	Dallas, TX	5/15/2025
Briton Michael Chamberlain	Plano, TX	7/10/2025	Bhavik Sureshbhai Patel	Spring, TX	7/10/2025
James Mark Cigainero	Houston, TX	5/15/2025	Sheel J. Patel	Austin, TX	7/10/2025
Billy Dale Cook Jr.	Manvel, TX	5/15/2025	Aina Ifeoluwa Phillips	Arlington, TX	5/15/2025
Margaret Ratteree Coughlin	Dallas, TX	5/15/2025	Daren Phillips	Dallas, TX	7/10/2025
Holly Ann Crawford	Henderson, TX	7/10/2025	Sanchita Piplani	Plano, TX	7/10/2025
Heath Randall Daniels	Corinth, TX	7/10/2025	Jose Guadalupe Placencia	Houston, TX	7/10/2025
Michelle Renee Dawson	Andrews, TX	7/10/2025	John Elrees Porche III	Corpus Christi, TX	5/15/2025
Kimberly Ann De La Fuente	Houston, TX	5/15/2025	Sueann Porter	Stephenville, TX	7/10/2025
Jody Craig Delino	Austin, TX	7/10/2025	Clare Nicole Ramsey	Austin, TX	5/15/2025
Patricia Jo Disbrow	Mesquite, TX	7/10/2025	Ronnie Ray Rand	Bellaire, TX	5/15/2025
Stephen Taylor Douglas	Little Rock, AR	5/15/2025	Catherine Rebecca Randall	Flower Mound, TX	5/15/2025
Matthew Epstein	San Antonio, TX	5/15/2025	Jennifer J. Reedy	Richardson, TX	5/15/2025
Patti Scott Finley	Texarkana, TX	7/10/2025	James Dunn Russell Jr.	Los Fresnos, TX	7/10/2025
Taylor Hunter Fleury	Austin, TX	7/10/2025	Erich Michael Schoenkopf	Dallas, TX	7/10/2025
Curtis James Glynn	Dallas, TX	7/10/2025	Brenda Renee Schroer	Midland, TX	7/10/2025
Jacob King Gonzales	Georgetown, TX	7/10/2025	Cristina Andrea Silingardi	Austin, TX	7/10/2025
Daniel Wade Goodwin	Chicago, IL	5/15/2025	Julia Anna Siska	Galveston, TX	5/15/2025
Jane Whitehead Griggs	Austin, TX	7/10/2025	Kevin Michael Slaton	Southlake, TX	5/15/2025
Jeanne Elizabeth Grube	League City, TX	5/15/2025	Karun Amrut Someshwar	Dallas, TX	5/15/2025
Mahala Bushnell Guevara	Austin, TX	7/10/2025	Katrina Anastasia Stevens	Desoto, TX	7/10/2025
Maria Aurora Hagan	Spring, TX	5/15/2025	Albert Elias Strausser III	Roswell, GA	5/15/2025
Darryl Ray Halbert	Plano, TX	7/10/2025	Richard Warren Taylor	Bastrop, TX	7/10/2025
Mary Kimberly Hall	Dallas, TX	5/15/2025	Vincent Coleman Taylor	Houston, TX	5/15/2025
Kimberly A. Hallett	Dallas, TX	5/15/2025	Scott Colby Thresher	Dallas, TX	5/15/2025
Madison Wesley Harris	Dallas, TX	7/10/2025	Lan Uyen Tran	Friendswood, TX	7/10/2025
Courtenay Martindale Harvey	New Orleans, LA	7/10/2025	William Nicolas Urbina	Austin, TX	7/10/2025
Tyler Michael Hawthorne	Rockwall, TX	5/15/2025	Cynthia Marie Vandament	Falls Church, VA	7/10/2025
Heather Aileen Healy	Ennis, TX	5/15/2025	Thomas Edward Walter	Whitehouse, TX	5/15/2025
Shelby Nicole Hoyt	Houston, TX	7/10/2025	Joshua Aaron Weinstein	Bellaire, TX	5/15/2025
William B. Jackson	Arlington, TX	7/10/2025	Shauna Patrice White	Midlothian, TX	5/15/2025
James Jackson Jacobs	Houston, TX	7/10/2025	Ben Mitchell Williamson	Albuquerque, NM	7/10/2025
Boris Dimitrov Kasabov	Houston, TX	7/10/2025	Blaine Allen Wright	Austin, TX	5/15/2025
Mohamed F. Kassem	Richardson, TX	7/10/2025	Jonathan Matthew Wright	Aubrey, TX	7/10/2025
Kelli Lyn Kennedy	Fort Worth, TX	7/10/2025	Di Wu	Arlington, TX	7/10/2025
Lisa Marie King	The Woodlands, TX	5/15/2025	Katherine Zhao Xu	Houston, TX	5/15/2025
Taphenes Mary Koroma	Dallas, TX	7/10/2025	Li Yan	Allen, TX	5/15/2025
Cynthia Le	Houston, TX	7/10/2025	Wen Yin	Sugar Land, TX	5/15/2025
Hung Ling Lin	Allen, TX	7/10/2025			
Aljon O'Limit Lovelace	Arlington, TX	7/10/2025			
Yang Lu	Katy, TX	5/15/2025			
Matthew Scott Luedke	Dallas, TX	5/15/2025			
Katie Pope Markasky	Jacksonville, TX	7/10/2025			

**The Rules of Professional Conduct allow the Board to publish the name of any licensee or certificate holder who is the subject of a disciplinary or administrative action, after a final board order has been issued.**

# 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*.

<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>	<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>
Patricia De Leon Abella	Jakarta Barat, IDN	5/15/2025	Marie Patricia Dancu	Dallas, TX	5/15/2025
John Michael Albrecht	Galveston, TX	7/10/2025	Russel Barth Davenport	Austin, TX	5/15/2025
Paige Holland Albright	Bellville, TX	5/15/2025	Masden E. Davis	Colleyville, TX	5/15/2025
Terri Lynn Alford	Allen, TX	7/10/2025	Danish Dawood	Addison, TX	5/15/2025
David Ray Allen	Springdale, AR	7/10/2025	Virginia Lea Debrow	Terrell, TX	5/15/2025
Sheila Anderson-Webb	Eules, TX	5/15/2025	Charles Hanauer Deitschmann	Addison, TX	7/10/2025
Boniface Ngang Awundaga	Rosharon, TX	5/15/2025	John Leo Denuc	Stafford, TX	7/10/2025
Lewis Edwin Ball II	Houston, TX	7/10/2025	Debra S. Dimeo	Fenton, MO	7/10/2025
Leonel Barrera	Dallas, TX	7/10/2025	Elizabeth Ann Froelick Dobbs	Houston, TX	5/15/2025
Stephen Lee Bartley	San Antonio, TX	5/15/2025	Mary Katherine Bayless Dobelman	Houston, TX	7/10/2025
Cynthia Wilson Bates	Spring, TX	5/15/2025	Bonnie Dombrowski	East Lyme, CT	7/10/2025
Bryan Andrew Beck	Fulshear, TX	5/15/2025	Kelly Dawn Donohue	Tulsa, OK	5/15/2025
Marie Elaine Benta	Wylie, TX	5/15/2025	Jennifer Poucket Dooley	Prosper, TX	5/15/2025
Ann-Kristin Evensen Besancon	Houston, TX	7/10/2025	Darlene Mary Dowling	Albemarle, NC	5/15/2025
Patrick Travis Best	Parker, CO	7/10/2025	Mark Lynn Duke	Snyder, TX	5/15/2025
Amit Vijaykumar Bhakta	Pflugerville, TX	5/15/2025	Lee Jerome Dutra	Fairview, TX	5/15/2025
Nancy B. Blackburn	Dallas, TX	5/15/2025	Morgan Nicole Eckert	Haslet, TX	5/15/2025
Milton A. Bolanos	Houston, TX	5/15/2025	Kevin Douglas Elms	Bell Canyon, CA	7/10/2025
Michael L. Bowie	Sugar Land, TX	7/10/2025	Dianne Michelle Elwell	Mechanicsburg, PA	7/10/2025
Susan J. Moore Braun	San Antonio, TX	5/15/2025	Clayton Stephen Epstein	San Antonio, TX	7/10/2025
William Joseph Breed	Kingwood, TX	7/10/2025	Glenn Allen Fischer Jr.	Dallas, TX	7/10/2025
Jack Steven Bridgewater	Tucson, AZ	5/15/2025	Paul Anthony Fontanelli	Mansfield, TX	5/15/2025
Mark J. Bright	Houston, TX	5/15/2025	Barbara Jean Friedman	Dallas, TX	5/15/2025
Russell Lee Brown	Austin, TX	7/10/2025	Samuel Steven Funk	Sandy, UT	7/10/2025
Shirley Marie Brown	Saint Charles, MO	7/10/2025	Mary Kay Fuqua	Cyril, OK	7/10/2025
Dianne Harriet Bub	Houston, TX	5/15/2025	Prachi Kartik Gandhi	Sugar Land, TX	7/10/2025
Angela Bao Burbank	San Jose, CA	7/10/2025	Marshall Blair Garrou	Houston, TX	7/10/2025
Richard Wayne Burgardt	Arlington, TX	7/10/2025	Evan Lewis Gedminas	San Antonio, TX	5/15/2025
Cheri Elaine Capps	St. George, UT	7/10/2025	James Ralph Gilger Jr.	Austin, TX	7/10/2025
Wade Hampton Caston	Dallas, TX	7/10/2025	Amanda Lorraine Gomez	New York, NY	7/10/2025
Tapfuma Chadenga	Houston, TX	5/15/2025	Silka Maria Gonzalez	Coral Gables, FL	5/15/2025
Andra Kay Huggins Chalk	Kempner, TX	7/10/2025	Sherman Allen Graham	Da Nang, VN	5/15/2025
Hung Cheong Chan	Tin Shui Wai, HK	7/10/2025	Briana Guanchez	Bellaire, TX	5/15/2025
Ying-Ju Chen	Farmers Branch, TX	7/10/2025	Ann Brooke Haas	Floresville, TX	5/15/2025
Manav Sanjivkumar Choksi	McKinney, TX	7/10/2025	Rachel Horton Haas	Dallas, TX	5/15/2025
John Norman Claybough	Cypress, TX	7/10/2025	Morgan Lin-Jing Hah	Dallas, TX	5/15/2025
Nita Jean Clyde	Dallas, TX	7/10/2025	Benjamin Ellis Halliday	Austin, TX	5/15/2025
Michael Christopher Colby	Westlake, TX	5/15/2025	Jiayi Han	Sunnyvale, CA	7/10/2025
Steven Craig Collins	Dallas, TX	7/10/2025	Daniel James Hanson	Omaha, NE	5/15/2025
Eugene Edward Conn	Guadalajara, MX	7/10/2025	Stanley Maxie Harrell Jr.	Bonita Springs, FL	7/10/2025
Daniel Contreras	New York, NY	7/10/2025	Stephen Raymond Harris	Dallas, TX	7/10/2025
Lawson Melvin Cooper Jr.	Bastrop, TX	7/10/2025	Nathaniel Thomas Hathaway	Dallas, TX	5/15/2025
William Allen Copeland	Houston, TX	7/10/2025	Nathan Thomas Hawks	Carrollton, TX	5/15/2025
Lindsey Allyn Crabbe	Dallas, TX	5/15/2025	David Frank Held	Prospect, KY	7/10/2025
David Clifton Crowell	Kyle, TX	7/10/2025	Sabrina Lee Helfenbein	Sugar Land, TX	5/15/2025
Michael Jay Cunningham	Lubbock, TX	7/10/2025	Judy Molyneaux Hendy	Houston, TX	5/15/2025
Addison Kyle Damasco	Plano, TX	7/10/2025	Alvin Ernest Henke	Austin, TX	7/10/2025
			Sheri Lynn Henn	Houston, TX	5/15/2025
			Daniel Ray Henry	Waxahachie, TX	7/10/2025
			Samuel Andrew Herbert	Atlanta, GA	7/10/2025
			John A. Hoagland Jr.	Richardson, TX	5/15/2025
			Kathleen Ann Hodges	Fort Worth, TX	5/15/2025
			Joseph Kelly Hoffpauir	Houston, TX	5/15/2025
			Amanda McNames Hogan	Coto De Caza, CA	5/15/2025
			Ronald Floyd Holland	China Spring, TX	7/10/2025
			Chester Lloyd Hollaway	Sunnyvale, TX	7/10/2025
			Preston Rust Hooten	Las Cruces, NM	5/15/2025
			Fredrick Glenn House	Houston, TX	7/10/2025

<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>	<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>
Kenneth Curtis Howell Jr.	Brentwood, TN	5/15/2025	Elizabeth Marie Montelepre	Houston, TX	5/15/2025
Layne Jinkins Hubbard	Houston, TX	7/10/2025	Lorraine Bobik Moon	Corpus Christi, TX	7/10/2025
Peter James Hudson	Grand Rapids, MI	7/10/2025	Vrushali Shivaji More	Sunnyvale, CA	7/10/2025
Miranda Taylor Hugie	Lewisville, TX	5/15/2025	Laura Anne Morrison	Wichita Falls, TX	7/10/2025
Rayann Hatfield Hurst	University Park, TX	7/10/2025	Marty Raymond Morrison	Houston, TX	5/15/2025
Carolyn Lee Hybarger	Bedford, TX	5/15/2025	Bruce Edward Moss II	Seattle, WA	7/10/2025
Shunyu Ji	Issaquah, WA	5/15/2025	Matthew James Muhart	Parkland, FL	7/10/2025
Ernesto Isidro Jimenez	Houston, TX	7/10/2025	Iddi Rashidi Mwanyoka	Houston, TX	5/15/2025
Bruce Philip Johnson	Santa Barbara, CA	5/15/2025	Faisal Sabouh Naamani	Dallas, TX	7/10/2025
Cheryl Janet Morphis Johnson	Murphy, TX	5/15/2025	Thanongsack D. Nhoisaykham	Jersey Village, TX	5/15/2025
Richard Welton Johnson	Houston, TX	7/10/2025	Christopher Scott Norris	Garland, TX	5/15/2025
Charlotte Watkins Jones	Idabel, OK	5/15/2025	Whitney A. North	Dallas, TX	5/15/2025
Robin Marie Jones	San Antonio, TX	7/10/2025	Mobolaji Ololade Oladinni	Houston, TX	7/10/2025
Moon Gi Jung	Round Rock, TX	5/15/2025	Linda R. Oliver	Arlington, TX	7/10/2025
Debra J. Kavanaugh	Dallas, TX	7/10/2025	Ifeanyi David Onyekwena	Houston, TX	7/10/2025
Kendra Lee Keller	Pflugerville, TX	7/10/2025	Amy Elizabeth Ott	Fort Worth, TX	5/15/2025
James Anthony Kendall	Fort Worth, TX	7/10/2025	Tyler Montgomery Padgett	Arvada, CO	7/10/2025
Laurel Ann Armstrong Keys	Austin, TX	7/10/2025	Amy Michelle Parker	Covington, LA	7/10/2025
Eric Khor	Plano, TX	5/15/2025	James Harold Parks III	Spring, TX	7/10/2025
Patricia Ann Kiebach	Viera, FL	7/10/2025	Carolyn Marie Parrish	Carrollton, TX	7/10/2025
Henry Wayne Kieschnick	O'Donnell, TX	7/10/2025	Smital Parikh Patel	Chicago, IL	5/15/2025
Hannah H. Kilgore	Austin, TX	7/10/2025	Bhuwan Paudel	Salt Lake City, UT	7/10/2025
Towanda King	Plano, TX	5/15/2025	Derek William Pettifer	Tulsa, OK	5/15/2025
Jacqueline Darneille Knoop	College Station, TX	5/15/2025	Derek Joseph Pettit	San Antonio, TX	5/15/2025
Stanley Fred Kopnick	Houston, TX	5/15/2025	Steven Edward Pike	Fort Worth, TX	7/10/2025
Kristin Jean Kraay	Carrollton, TX	5/15/2025	Lynn Marie Pinaroc	Mustang, OK	7/10/2025
Michael Kubic	Coppell, TX	7/10/2025	Beverly Ann Barham Pinkerton	Glendale, AZ	5/15/2025
Jane Chen-Hsing Liao Kuo	Houston, TX	7/10/2025	Evelyn Aurora Podobinski	Houston, TX	7/10/2025
Jesus Jose Lamas	Pembroke Pines, FL	5/15/2025	Marsha Carey Poole	Irving, TX	5/15/2025
Zhu Lang	Richardson, TX	7/10/2025	Carol Ellen Coston Postle	Houston, TX	5/15/2025
Jonathan David Lawson	Monterey Park, CA	7/10/2025	Jenna Kristine Potter	Spokane Valley, WA	5/15/2025
Deborah G. Layton	Houston, TX	5/15/2025	Jason Lee Pyles	Nashville, TN	5/15/2025
Erwin P. Leibacher	Cedar Park, TX	5/15/2025	Gregory James Raindl	Tomball, TX	7/10/2025
Beverly Coonrod Lewis	Benbrook, TX	5/15/2025	Jeffrey Charles Randall	Longview, TX	7/10/2025
Jane Avril Li	Spring, TX	5/15/2025	Scott Broxson Ratcliffe	Volente, TX	7/10/2025
Christina Marshellia Lim	Tangerang, IDN	5/15/2025	David Paul Ratliff	Houston, TX	7/10/2025
Benjamin Jay LITER	Jupiter, FL	7/10/2025	Bryan Chad Ray	Southlake, TX	5/15/2025
Elizabeth Grace Little	Houston, TX	7/10/2025	Mohsin Raza	Corona, CA	7/10/2025
Regina Lynn Little	Tampa, FL	5/15/2025	Stacy Strode Redmond	Houston, TX	5/15/2025
Yan Liu	Prosper, TX	7/10/2025	Lacy Peyton Reed	Carrollton, TX	5/15/2025
Zi Liu	Fremont, CA	5/15/2025	Susan McConnell Reiter	Kenwood, CA	7/10/2025
Natia Loladze	Houston, TX	7/10/2025	Thomas Park Roach	Dallas, TX	7/10/2025
Richard Frank Lucy	Aurora, CO	7/10/2025	Nancy Lea Roberts	Buda, TX	7/10/2025
John Reed Madsen	Kerrville, TX	5/15/2025	Robert Alexander Robinson	College Station, TX	7/10/2025
Robert Mahl Jr.	Port St. Lucie, FL	5/15/2025	Bill Contreras Rocha	San Antonio, TX	7/10/2025
Todd Christopher Manion	Salt Lake City, UT	5/15/2025	Scott Dustin Rogers	Wilmington, NC	7/10/2025
Andrey Manzyuk	Auburn, CA	7/10/2025	Stanley Clarence Rowell Jr.	Fort Worth, TX	5/15/2025
Helen Nan-Young Marchant	Honolulu, HI	7/10/2025	Andrew Hall Russell	Arlington, TX	7/10/2025
Karen Kay Eddy Martin	Leander, TX	5/15/2025	Garrett Mitchell Sacco	Houston, TX	7/10/2025
Lawrence Lee Martin	San Francisco, CA	7/10/2025	Charles Lavon Sackett	New Caney, TX	5/15/2025
Sallie Elaine Matthews-Sapp	Edgewood, NM	7/10/2025	Joe Van Samford	Bullard, TX	5/15/2025
Helen McDonald	Houston, TX	7/10/2025	Benedicto Erick Sanchez	Brooklyn, NY	5/15/2025
Jeffrey Lawrence McPeters	Dallas, TX	7/10/2025	David Herndon Sanders	Fort Worth, TX	7/10/2025
Sandra Kay Corley Menchaca	Houston, TX	7/10/2025	Helen Savitzky	Houston, TX	7/10/2025
Keri Migura	Lucas, TX	5/15/2025	Kurt Edward Sawyer	Rowlett, TX	7/10/2025
Guy Martin Miller	Houston, TX	7/10/2025	Stephen Douglas Scales	Porter, TX	7/10/2025
David Molero Santos	Houston, TX	5/15/2025	Stephen Warren Schack	Dallas, TX	5/15/2025
Ranish Ahmedali Momin	Sugar Land, TX	7/10/2025	Scott Edward Schaffer	Mesquite, TX	7/10/2025

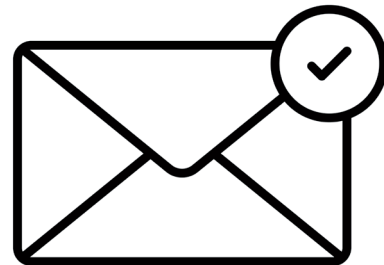
Respondent	Location	Board Date
Leonard Neal Schwantes	Spring, TX	5/15/2025
Joanne Tkacz Scoccia	Mesa, AZ	7/10/2025
Cynthia Regenia Robinson Scott	Houston, TX	5/15/2025
Susan Jean Sessler	Plano, TX	7/10/2025
Ronald Robert Shelby	Houston, TX	7/10/2025
John Commodore Singer	Longview, TX	7/10/2025
Katherine Kranz Smith	Richardson, TX	5/15/2025
Kent Daniel Smith	Johnstown, OH	7/10/2025
Marcella McCartney Smith	Bozeman, MT	7/10/2025
Ted Stuart Smith	Richmond, TX	7/10/2025
Kelly Sue Steckelberg	Sherman Oaks, CA	7/10/2025
David John Steiner	Littleton, CO	5/15/2025
Peter J. Stelmachowicz	San Antonio, TX	7/10/2025
Zachary Alexander Streit	Dallas, TX	5/15/2025
Eric Anthony Strom	Humble, TX	7/10/2025
Thomas Otis Stroud	Amarillo, TX	7/10/2025
Martha Scott Stuart	Silver City, NM	7/10/2025
Teresa Alanna Suarez	Austin, TX	5/15/2025
James Michael Swank	Dallas, TX	5/15/2025
Marek Alexander Szozda	Houston, TX	5/15/2025
Melford Theodore Thompson	Silver Spring, MD	7/10/2025
Richard Glenn Thompson	Irving, TX	5/15/2025
Anna Helen Toews	Austin, TX	7/10/2025
John Robert Tole	Keller, TX	7/10/2025
Brooke Austin Totah	Austin, TX	5/15/2025
Sharon Elizabeth Boyd Trinidad	Flower Mound, TX	5/15/2025
Leigh Allison Turner	Houston, TX	7/10/2025
Michelle Solberg Turner	Bellaire, TX	5/15/2025
Jason Michael Turpin	Lubbock, TX	7/10/2025
Erlinda J. Valdez	Boerne, TX	7/10/2025
Eduardo Vargas	Cypress, TX	7/10/2025
Armando Vela Jr.	Katy, TX	7/10/2025
Susan Stewart Vilven	Allen, TX	7/10/2025
Leland Thomas Von Heimburg	Bedford, TX	7/10/2025
Dale Steven Wagner	San Antonio, TX	5/15/2025
Hadassah Kim Wagner	South Boston, MA	5/15/2025
Jack Milton Waldhelm Jr.	Houston, TX	5/15/2025
Robert Allen Walls Jr.	Zachary, LA	5/15/2025
Katherine Marie Wells	Canyon Lake, TX	5/15/2025
Roger Dwaine Wenger	Chino Hills, CA	7/10/2025
Elisa Clark Wesche	Glenview, IL	7/10/2025
Mark Allen West	Bradenton, FL	7/10/2025
Kenneth David Wethe	Dallas, TX	7/10/2025
Dixie Roth Wicker	El Paso, TX	5/15/2025
Douglas James Widlaski	Houston, TX	7/10/2025
John George Wiedemann	Houston, TX	7/10/2025
Brian Charles Wilkinson	Denver, CO	5/15/2025
Kristin Dawn Williams	Glen Allen, VA	7/10/2025
Patricia A. Gore Winegardner	Prosper, TX	5/15/2025
John Roland Wingler	Midlothian, TX	7/10/2025
Patricia A. Wood	Katy, TX	7/10/2025
William Nicholas Wood	Colorado Springs, CO	5/15/2025
Xiaolai Wu	Katy, TX	7/10/2025
Lynn Carl Wunderlich	Arlington, TX	5/15/2025
Jenny Ningyu Xu	Coppell, TX	7/10/2025
Valerie Ann Zelmer	Martinez, CA	5/15/2025
Byron John Zimmermann	The Woodlands, TX	5/15/2025
Sandra Park Zolensky	Houston, TX	5/15/2025
Daniel Wayne Zunker	San Antonio, TX	7/10/2025

# 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
Aubryn Nix Douthitt	Dallas, TX	7/10/2025
John Mark Lee	Dallas, TX	7/10/2025
Bronwyn Jane Lund	Charlotte, NC	7/10/2025
Shannon Lind McNamara	Colleyville, TX	5/15/2025
Timothy Mendoza	Hamlin, TX	5/15/2025
Courtney Ann Papinchak	Scottsdale, AZ	5/15/2025

## Please Whitelist Us



To ensure you receive important Board communications, please add the Texas State Board of Public Accountancy (TSBPA) to your trusted list of email senders, contacts, or address book.

Please check your email junk and spam folders for any messages from us and mark the email as “Not Spam/ Junk.” If TSBPA emails continue to be filtered into your spam/junk mail folders, or are being blocked, please contact your IT person or Internet Service Provider and ask how to “whitelist” the TSBPA. Please ask them to whitelist [@tsbpa.texas.gov](mailto:@tsbpa.texas.gov) from your exchange service and antisppam applications and software.

Thank you for your assistance!



The Texas State Board  
has issued  
**131,402**  
certificates since 1915



The **oldest** Texas  
CPA is  
**103**  
years old



**83,925**  
CPAs are licensed by the  
Texas State Board



The **oldest practicing**  
Texas CPA is  
**97**  
years old



**8,275**  
firms are licensed by the  
Texas State Board



The **youngest** Texas  
CPA is  
**23**  
years old



**14,279**  
Texas CPAs  
are **retired**



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



**10,654**  
out-of-state CPAs  
are licensed by the  
Texas State Board



**38,256**  
Texas CPAs  
are **women**



The **longest-standing**  
Texas CPA license  
has been held for  
**73**  
years



**40,389**  
Texas CPAs  
are **men**

# HOW TO CONTACT THE TEXAS STATE BOARD

Division	Area of Expertise	Contact Information
<b>Executive</b>	<ul style="list-style-type: none"> <li>Oversight of all Board operations</li> </ul>	(512) 305-7808 Fax: (512) 305-7854 <a href="mailto:executive@tsbpa.texas.gov">executive@tsbpa.texas.gov</a>
<b>Administrative Services/ Accounting</b>	<ul style="list-style-type: none"> <li>All financial activities of the Board</li> <li>Daily operations and human resources</li> </ul>	(512) 305-7808 Fax: (512) 305-7854 <a href="mailto:accounting@tsbpa.texas.gov">accounting@tsbpa.texas.gov</a>
<b>Continuing Professional Education (CPE)</b>	<ul style="list-style-type: none"> <li>CPE requirements</li> <li>CPE Board-approved ethics courses</li> </ul>	(512) 305-7844 Fax: (512) 305-7875 <a href="mailto:licensing@tsbpa.texas.gov">licensing@tsbpa.texas.gov</a>
<b>Enforcement</b>	<ul style="list-style-type: none"> <li>Complaints against a CPA or CPA firm</li> <li>Disciplinary actions against licensees</li> <li>The <i>Public Accountancy Act</i> and the Board's <i>Rules of Professional Conduct</i></li> </ul>	(512) 305-7866 Fax: (512) 305-7854 <a href="mailto:enforcement@tsbpa.texas.gov">enforcement@tsbpa.texas.gov</a>
<b>General Counsel</b>	<ul style="list-style-type: none"> <li>Administration of the Enforcement Program</li> <li><i>Public Information Act</i> requests</li> </ul>	(512) 305-7842 Fax: (512) 305-7854 <a href="mailto:enforcement@tsbpa.texas.gov">enforcement@tsbpa.texas.gov</a>
<b>Information Resources</b>	<ul style="list-style-type: none"> <li>Board website</li> <li>Passwords</li> <li>Databases</li> <li>Mailing labels</li> </ul>	(512) 305-7800 Fax: (512) 305-7854 <a href="mailto:IT@tsbpa.texas.gov">IT@tsbpa.texas.gov</a>
<b>Licensing</b>	<ul style="list-style-type: none"> <li>Individual annual licensing</li> <li>CPA reciprocal registration</li> <li>Unauthorized practice of public accountancy</li> <li>Swearing-in Ceremony</li> <li>Firm registration</li> <li>Annual firm licensing</li> <li>Firm peer review requirements</li> <li>Foreign registration</li> </ul>	(512) 305-7853 Fax: (512) 305-7875 <a href="mailto:licensing@tsbpa.texas.gov">licensing@tsbpa.texas.gov</a>
<b>Peer Review</b>	<ul style="list-style-type: none"> <li>Questions about the Peer Review Program</li> <li>Firms performing audits, reviews, or compilations of financial statements in the client practice of public accountancy</li> </ul>	(512) 305-7853 Fax: (512) 305-7875 <a href="mailto:licensing@tsbpa.texas.gov">licensing@tsbpa.texas.gov</a>
<b>Publications/ Communications</b>	<ul style="list-style-type: none"> <li><i>Texas State Board Report</i> and other publications</li> <li>Public education and media requests</li> </ul>	(512) 305-7804 Fax: (512) 305-7854 <a href="mailto:publicinfo@tsbpa.texas.gov">publicinfo@tsbpa.texas.gov</a>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Qualifying for the CPA Exam</li> <li>Accounting Student Scholarship Program</li> <li>CPA certification requirements</li> <li>Examination Fee Financial Aid Program</li> </ul>	(512) 305-7851 Fax: (512) 305-7875 <a href="mailto:exam@tsbpa.texas.gov">exam@tsbpa.texas.gov</a>
<b>Sponsor Review Program</b>	<ul style="list-style-type: none"> <li>Questions about the Sponsor Review Program</li> <li>CPE sponsors</li> </ul>	(512) 305-7832 Fax: (512) 305-7875 <a href="mailto:srp@tsbpa.texas.gov">srp@tsbpa.texas.gov</a>



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

PRSR STD  
U.S. POSTAGE PAID  
PERMIT NO. 391  
AUSTIN, TEXAS

Follow the TSBPA on:



# 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](https://tx.cpa/resources/acan)