



# TEXAS STATE BOARD REPORT

February 2025  
Vol. 162



## NEWS & UPDATES

### Rules Review



All state agencies in Texas with rule-making authority are required under state law to conduct a review of their rules at least every four years (Section 2001.039 Texas Government Code). The review must

include an assessment of whether the reasons for initially adopting the agency rule continues to exist. The law was principally designed to eliminate unnecessary rules, but it also provides the opportunity to bring existing rules up-to-date when needed. The process is commonly referred to as “Rules Review.” The statutory language requires the state agency to readopt, readopt with amendments, or repeal a rule that is no longer necessary.

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OF PUBLIC ACCOUNTANCY**

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# Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of February 3, 2025.

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

Sponsor #	Sponsor Name	Date of Next Review	Status
001287	Arnold, Walker, Arnold & Co. PC	12/1/26 - 11/30/27	A
010158	Association of Certified Fraud Examiners - Dallas Chapter	3/1/27 - 2/28/28	A
000192	Association of Government Accountants	11/1/26 - 10/31/27	A
000516	Axley & Rode, LLP	2/1/227 - 1/31/28	E
010053	Bumgardner, Morrison & Company LLP	2/1/2027 - 1/31/28	A
008425	Burlington Northern Santa Fe, LLC	12/1/26 - 11/30/27	A
000595	Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C.	2/1/27 - 1/31/28	A
000377	Colorado Society of CPAs	1/1/27 - 12/31/27	E
005920	Doeren Mayhew	12/1/26 - 11/30/27	E
008014	Donald W. Kimball, CPA, PC	1/1/27 - 12/31/27	A
003228	EEPB Company	12/1/27 - 11/30/28	A
001374	Faske Lay & Co., LLP	2/1/27 - 1/31/28	A
000454	Freemon, Shapard & Story	1/1/28 - 12/31/28	A
000628	Governor's Center for Management Development, LBJ School, UT	3/1/27 - 2/28/28	A
009378	Ham Langston & Brezina, LLP	2/1/27 - 1/31/28	A
000356	Harper & Pearson Company, PC	12/1/26 - 11/30/27	A
008278	Harris County Department of Education	3/1/27 - 2/28/28	A
010675	Heard, McElroy & Vestal, LLC	3/1/27 - 2/28/28	A
000426	Lane Gorman Trubitt, LLC	1/1/27 - 12/31/27	A
005940	Lennox International, Inc.	1/1/27 - 12/31/27	E
008677	MUFG Capital Analytics, LLC	3/1/27 - 2/28/28	A
010663	Museum of the American Railroad	12/1/26 - 11/30/27	A
010669	National Association of Accounting Education	1/1/27 - 12/31/27	E
010662	Ratliff & Jentho Certified Public Accountants	12/1/26 - 11/30/27	E
010678	Rio Grande Valley Chapter of the ACFE	3/1/27 - 2/28/28	A
009667	Scalco Johnson Leahy & Dudek CPAs, PLLC	12/1/26 - 11/30/27	A
008915	South Texas Chapter, ISSA	4/1/27 - 3/31/28	A
009566	Tammy Vasilatos, CPA, LLC	2/1/27 - 1/31/28	A
010564	TC Energy	12/1/26 - 11/30/27	A
009080	Texas A&M Forest Service	12/1/26 - 11/30/27	A
000438	Texas Christian University	1/1/27 - 12/31/27	A
004763	Texas Organization of Rural & Community Hospitals	9/1/26 - 8/31/27	E
010670	Texas Telephone Association	2/1/27 - 1/31/28	E
008002	The Catholic Foundation	1/1/27 - 12/31/27	A
010064	Thomas, Thomas & Thomas PC	4/1/27 - 3/31/28	A
001283	TX Society of CPAs - Rio Grande Chapter	12/1/26 - 11/30/27	A
000387	TX Society of CPAs - South Plains Chapter	1/1/27 - 12/31/27	A
000332	TX Society of CPAs-San Angelo Chapter	12/1/26 - 11/30/27	A
000436	TXCPA Brazos Valley	1/1/27 - 12/31/27	A
000144	UT Arlington Dept. of Accounting	11/1/26 - 10/31/27	E
010676	V.G. Young Institute - Texas A&M AgriLife Extn Service	3/1/27 - 2/28/28	A
000567	Valero Services, Inc.	2/1/27 - 1/31/28	A


Sponsor Review Program Contact Information:  
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# Rules Review -continued from front page-

The statutory language requires the state agency to readopt, readopt with amendments, or repeal a rule that is no longer necessary.

The Board began its most recent “Rules Review” at its January 16, 2025 Board meeting. At the meeting the Board authorized the publication of proposed revisions to Chapter 501 of its rules. The publication of the rules in the Texas Register offers the public the opportunity to provide comments on the proposed revisions within 30 days of their publication in the Texas Register. At the same Board meeting the Board readopted several of its existing rules without revisions.

For the next several months the Board, through its committees, will consider the adoption, adoption with

amendment, and possible repeal of all remaining chapters of the Board rules and will provide the public the opportunity to comment on any future proposed revisions to its rules. The Board anticipates that the Texas Legislature may be amending certain sections of the *Texas Public Accountancy Act* during the current legislative session. In light of that possibility, much of the “Rules Review” work may be delayed until the close of the current session of the Texas Legislature. The close of the current legislative session is scheduled for June 2, 2025. 

## Most Common Rule Violations

The Board has identified the following most common rule violations that resulted in a disciplinary action:

Year	Rule Violation	Description	#
2014	<b>501.93</b>	Responses (to Board communications)	11
2015	<b>527.5</b>	Deficient Reviews (Peer Review)	12
2016	<b>527.5</b>	Deficient Reviews (Peer Review)	9
2017	<b>501.60</b>	Auditing Standards	10
2018	<b>501.93</b>	Responses (to Board communications)	8
2019	<b>501.81</b>	Firm Licensing	8
2020	<b>501.90(7)</b>	Suspension/revocation of or any consent decree concerning the right to practice before any state or federal regulatory or licensing body for a cause which in the opinion of the board warrants its action	11
2021	<b>501.73</b>	Integrity and Objectivity	23
	<b>523.114</b>	Disciplinary Actions Relating to CPE	23
2022	<b>501.60</b>	Auditing Standards	10
2023	<b>501.90(5)</b>	Final conviction of any crime or imposition of deferred adjudication or community supervision in connection with a criminal prosecution, an element of which is dishonesty or fraud under the laws of any state or the United States, a criminal prosecution for a crime of moral turpitude, a criminal prosecution involving alcohol abuse or controlled substances, or a criminal prosecution for a crime involving physical harm or the threat of physical harm	7
2024	<b>501.60</b>	Auditing Standards	11

### Ranking:

- 501.60** (33): Auditing Standards
- 527.5** (21): Deficient Reviews (Peer Review)
- 501.93** (19): Responses to the Board (Not responding to Board communications in a timely manner) **Continued on page 6.**

# Swearing-In Ceremony

On January 25, 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 607 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!



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: Benjamin Ramsay, Minze Ouyang, Patrick Poe, Edwin O'Neal Johnson Jr., Grant Heckenkemper, and Diego Vazquez De Anda.

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!

From L-R: John D'Amato, Jan Keeling, Jason Lucio, Kate Rhoden, Larry Stephens, and Tony Ross.

TSBPA Board members and Executive Director William Treacy welcomed new CPAs to the profession at the swearing-in ceremony on January 25.

Presiding Officer Debra Seefeld has not missed a single ceremony during her six-year term. Thank you for honoring and paying tribute to the newest Texas CPAs.

From L-R: William Treacy, Olivia Espinoza-Riley, Debra Seefeld, Thomas Neuhoff, James Trippon, and Kimberly Crawford.



# 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 January 25. The TSBPA appreciates their dedication to the profession.



## Fifty-Year Licensees in Attendance:

Carroll Bawcum  
T. Hardie Bowman IV  
Ronald Briggs  
Richard Coleman  
John Eli  
Ted Ellis  
Larry Jackson  
John Jetter  
James Jordan  
Debra Mann  
Judy March

Phillip Marshall  
Timothy Mattingly  
Michael Oliphant  
Philip Palma  
James Potter  
John Seymour  
Peggy Shaw  
Erwin Stolle  
Thomas Turner  
D. Hughes Watler  
Otto Wheeler

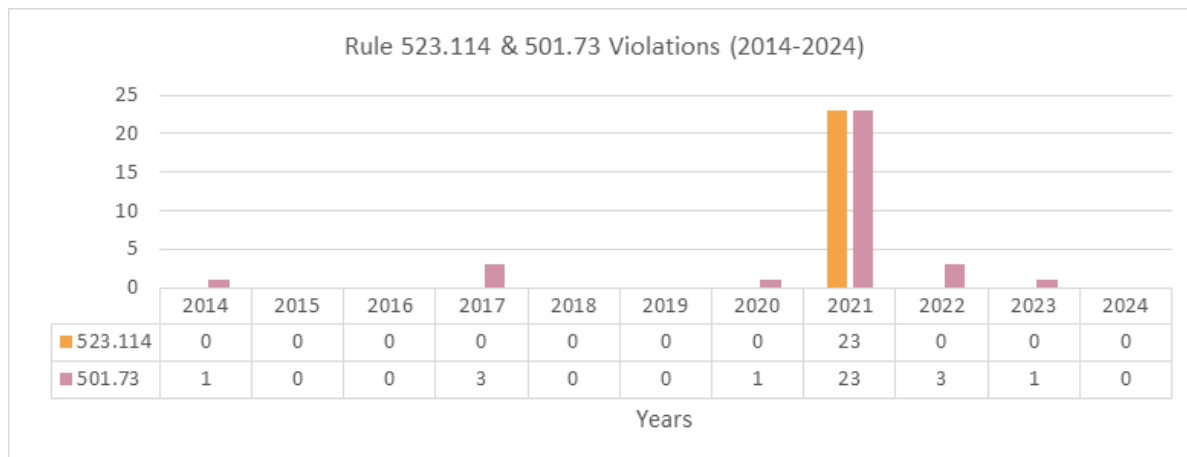
# Most Common Rule Violations continued from pg. 3

**Rules 523.114** (disciplinary actions relating to CPE) and **501.73** (integrity and objectivity) are tied on the top spot for the highest times a rule has been violated per year, both occurring 23 times during 2021. This is around twice the amount of the highest times a rule has been violated (12 times for 527.5 in 2021). However, this is an outlier due to a major firm enforcement action in 2021.

- Out of the 34 total Technical Standards Review (TSR) Agreed Consent Orders (ACOs) in 2021, 23 ACOs are CPAs involved in a major firm enforcement action. That is approximately 67.6% of all TSR ACOs in 2021.
- Out of 51 total ACOs in 2021, that would be approximately 45%.

2021 is also the only year in the past decade where *Rule 523.114* has been violated. See Figure 1.

Figure 1: Rule 523.114 (disciplinary actions relating to CPE) & 501.73 (integrity and objectivity) from 2014-2024.



## Most Common Rule Violations from 2014-2024 in Total

### Specific Rules

Top 5 Rule Violations	Description	#
<b>501.60</b>	Auditing Standards	72
<b>501.74(b)</b>	Competence – (b) due professional care	55
<b>501.93</b>	Responses (to Board communications)	52
<b>501.90(4)</b>	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/US.	51
<b>501.90(7)</b>	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.	49

### Ranking:

1. **501.60:** Auditing Standards
2. **501.74(b):** Competence – (b) due professional care
3. **501.93:** Responses to the Board (Not responding to Board communications in a timely manner)

**Rule 501.60** is the single most violated rule for the past decade. This indicates that most respondents have trouble complying with auditing standards, such as the Generally Accepted Auditing Standards. There seems to be an upward trend in *501.60* violations from 2014, which is likely caused by an increase in Securities and Exchange Commission and Public Company Accounting Oversight Board activities.

**Note:** Many *Rule 501.90(12)* (failure to respond to a client) complaints are not included in the tables above because Board staff is able to resolve the dispute through the CPA's voluntary compliance resulting in the Board not having to open a complaint. The Board's regulatory philosophy is "compliance over condemnation." 🏠

# Enforcement Actions

Ratified at the November 7,  
2024 Board Meeting

## AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 24-07-06L**  
**Respondent: James Marcus Neves**  
**Hometown: Austin, TX**  
**Certificate No.: 057238**  
**Rule Violation: 501.90(4)**  
**Act Violations: 901.502(6), 901.502(10), 901.502(11)**

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked.

Respondent was convicted of first-degree felony murder.

Ratified at the January 16,  
2025 Board Meeting

## AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 24-07-09L**  
**Respondent: Curtis Wayne Crane**  
**Hometown: Longview, TX**  
**Certificate No.: 059304**  
**Rule Violations: 501.90(4), 501.90(5)**  
**Act Violations: 901.502(6), 901.502(10)**

Respondent entered into an ACO with the Board whereby Respondent's certificate and license were revoked and Respondent ordered to pay \$745.93 in administrative costs to be paid within 30 days of the date of the Board Order.

Respondent pleaded guilty to the 2nd degree felony Theft of Property <\$150,00>\$300,000 and was placed on 10 years' probation; and ordered to pay \$201,391 in restitution and complete 300 hours of community service. Respondent paid the restitution and was discharged from community supervision.

## TECHNICAL STANDARDS REVIEW COMMITTEE

1. **Investigation No.: 24-07-01L**  
**Respondent: MaloneBailey, LLP**  
**Hometown: Houston, TX**  
**Firm License No.: P05522**  
**Rule Violations: 501.60, 501.90(7)**  
**Act Violations: 901.502(6), 901.502(9), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$50,000 and administrative costs of \$811.57 to be paid within 30 days of the date of the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for its failure to comply with PCAOB Rules and quality control standards in audits for the period 2018 through 2021. Respondent was censured; assessed a civil money penalty totaling \$400,000; and required to take remedial action.

2. **Investigation No.: 23-11-08L**  
**Respondent: Ron Kirby, CPA**  
**Hometown: Odessa, TX**  
**Firm License No.: T07486**  
**Rule Violation: 501.60**  
**Act Violations: 901.502(6), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent was placed on limited scope prohibiting it from performing audits for entities regulated by the U.S. Department of Labor without a pre-issuance review.

Respondent issued audited financial statements for an employee benefit plan which failed to meet Generally Accepted Auditing Standards (GAAS).

**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.**

3. **Investigation Nos.: 24-07-02L & 24-07-03L**  
**Respondents: James Robert Westerman and Wrinkle, Gardner & Company, P.C.**  
**Hometowns: League City & Friendswood, TX**  
**Certificate No.: 062220**  
**Firm License No.: C03117**  
**Rule Violation: 501.60**  
**Act Violations: 901.502(6), 901.502(11)**

Respondents entered into ACOs with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$2,500 and administrative costs of \$599.71 to be paid within 30 days of the date of the Board Order. Respondents are jointly and severally liable for the administrative penalty and administrative costs. Respondents issued audited financial statements for an employee benefit plan which failed to meet GAAS.

4. **Investigation Nos.: 24-09-04L & 24-09-05L**  
**Respondents: Jefferson Swenson and Jefferson W. Swenson, CPA LLC**  
**Hometown: Missouri City, TX**  
**Certificate No.: 071457**  
**Firm License No.: C11766**  
**Rule Violations: 501.60, 501.74(b), 501.81, 527.4**  
**Act Violations: 901.401, 901.502(6), 901.502(11)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$10,000 and administrative costs of \$1,779.68 to be paid within 30 days of the date of the Board order. In addition, Respondents were placed on limited scope requiring pre-issuance reviews of any audits, compilations and reviews until the Respondent Firm passes its next peer review. Respondents are 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 Respondents were not properly licensed and/or enrolled in a peer review program. Respondents are 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 reviewer approved by the Chair of the Technical Standards Review Committee. Respondents issued audit reports, compilations and reviews when the Respondent Firm was not licensed and/or properly enrolled in a peer review program.

# 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
Valerie Nicole Aguilar	Fulshear, TX	11/7/2024
Betsabe Aguirre Torres	Boerne, TX	1/16/2025
Malik Habib Ahmad	Allen, TX	1/16/2025
Whitney Leigh Alblinger	Dallas, TX	11/7/2024
Beza Alemayehu	Rowlett, TX	11/7/2024
Jeffrey Altizer	McKinney, TX	11/7/2024
Bruno Almeida Andrade	Houston, TX	1/16/2025
Amir L. Ashy	Houston, TX	11/7/2024
Marlon Azada	Missouri City, TX	1/16/2025
Heidi Noel Baber	Tomball, TX	1/16/2025
Saba Mustafa Bajwa	Austin, TX	1/16/2025
Kelly Siobhan Bales	Temple, TX	1/16/2025
Robert Alan Barker	Richardson, TX	1/16/2025
Jack Arnold Bartlett	De Soto, TX	11/7/2024
Deborah Ann Bastian	Hurst, TX	1/16/2025
Stephanie Layne Bazik	Dallas, TX	1/16/2025
Garrett Beckler Beasley	Dallas, TX	11/7/2024
Erica Lynn Bogan	Tomball, TX	1/16/2025
Andrew Nathan Bourgeois	Waco, TX	11/7/2024
Cynthia Leigh Brown	Plano, TX	1/16/2025
Disa Dobrochna Brymas	Atlanta, GA	1/16/2025
Aaron Buhler	Frisco, TX	1/16/2025
Tommy Curtis Campbell	Colleyville, TX	1/16/2025
Dennis Dale Cannedy	Wichita Falls, TX	1/16/2025
Brett Meredith Clayton	Miami Beach, FL	1/16/2025
Paula J. Cook	Argyle, TX	1/16/2025
Christopher P. Crosby	Dallas, TX	1/16/2025
Kevin Ward Crowder	Little Rock, AR	11/7/2024
Melanie Flynn Crutcher	Dallas, TX	1/16/2025
Alan Richard Curtis	College Station, TX	1/16/2025
Brenda Denise Deleon	Hockley, TX	11/7/2024
Cody Jonathan-Lee Draper	Austin, TX	11/7/2024
Stephanie Marie Dyer	Austin, TX	11/7/2024
Oritsebemigho Lawrence Edegbele	Cedar Hill, TX	1/16/2025
Teresa Gallagher Esman	Abilene, TX	1/16/2025
Ryan Robert Firth	Bellaire, TX	11/7/2024
Brandon J. Forsythe	Dallas, TX	11/7/2024
Kathryn June Allen Frank	Temple, TX	1/16/2025
Allison Paige Friedrichs	Austin, TX	1/16/2025
Eric Michael Gavel	Mount Vernon, TX	11/7/2024
Mariana A. Gimenez	El Paso, TX	11/7/2024
Heidi Sarah Gould	Keller, TX	1/16/2025
Leslie Ann Guerra	Spring, TX	1/16/2025
Deborah Leigh Hanna	Houston, TX	11/7/2024
Mandy Michelle Hansen	Nichols Hills, OK	1/16/2025
Thomas Barry Harp	Lubbock, TX	1/16/2025
James Earl Harris Sr.	DeSoto, TX	1/16/2025
Charles Dawayne Herrick	Dallas, TX	1/16/2025
Joy Frickey Hill	Dallas, TX	11/7/2024

Respondent	Location	Board Date
Rhonda L. Hohertz-Covarrubias	Kingsbury, TX	1/16/2025
Steven Ray Hunt	Coppell, TX	11/7/2024
Kwang Jin Hwang	Houston, TX	11/7/2024
Kristin Martin James	Houston, TX	1/16/2025
Jiangyan Jia	Bellaire, TX	1/16/2025
Laura Marjel Johnston	Westlake Village, CA	1/16/2025
Justin M. Kendall	Frisco, TX	1/16/2025
Kirby Dean Kercheval	Grapevine, TX	1/16/2025
Mitra K. Khumbatta	Sugar Land, TX	11/7/2024
Robert Nicholas Loffredo	Sugar Land, TX	1/16/2025
Lauren Alayne Manues	Austin, TX	11/7/2024
James Kirk McCormick	Lucas, TX	11/7/2024
Marie Loughran McLean	Dallas, TX	11/7/2024
Christopher Patrick McMahan	Houston, TX	11/7/2024
Paul James Mergenhagen	Spring, TX	1/16/2025
Natalie Willberg Merrick	Buda, TX	1/16/2025
Rehman Z. Momin	Rosenberg, TX	1/16/2025
James Daniel Mooney	Dallas, TX	1/16/2025
Su Zan Nelson	Melissa, TX	1/16/2025
Angela Lynn O'brien	Flower Mound, TX	1/16/2025
Richard Scott Oechslin	Houston, TX	11/7/2024
Olivia Maria Oms	Albuquerque, NM	1/16/2025
Scott Forrester Orr	Houston, TX	11/7/2024
Dongil Park	Houston, TX	11/7/2024
Huy Xuan Pham	Houston, TX	11/7/2024
Stephanie Lynn Poehls	Needville, TX	11/7/2024
Tiffany Starr Quinn	Sand Springs, OK	1/16/2025
Valli Raghavan	Austin, TX	1/16/2025
Raymond Ramirez	San Antonio, TX	1/16/2025
Clayton Ezekiel Richardson	Dallas, TX	1/16/2025
Martha Ann Riddell	Dallas, TX	1/16/2025
Earl Paul Robinson Jr.	Fort Worth, TX	1/16/2025
Tracey Michelle Rogan	Houston, TX	1/16/2025
Gregory Stewart Rosser	Kingwood, TX	1/16/2025
Sharon Antoinette Samuel	Humble, TX	1/16/2025
Lesley Ann Setliff	Dallas, TX	11/7/2024
Wendi Page Sherman	Fort Worth, TX	1/16/2025
Theodore Taft Shierk III	Celina, TX	11/7/2024
Morgan Hansen Song	Colorado Springs, CO	11/7/2024
William Jon Spindler	Houston, TX	11/7/2024
Jeffrey Wayne Stogner	El Campo, TX	11/7/2024
William Brian Swingle	Pearland, TX	1/16/2025
Weng Keong Tam	Singapore	1/16/2025
Yiping Tang	Austin, TX	11/7/2024
Borivoje Tasic	Dallas, TX	1/16/2025
Alexander Glenn Tidwell	Kennedale, TX	11/7/2024
Sidney Elizabeth Tucker	Houston, TX	1/16/2025
Charles Thomas Vandeaver	Clarksville, TX	1/16/2025
Kaelin Alexa Ventura	Austin, TX	1/16/2025
Nina Elisabeth Kuipers Villamil	Frisco, TX	11/7/2024
Van V Vo	Austin, TX	1/16/2025
Jessica Lynn Vogt	Plano, TX	11/7/2024
David Michael Voltin	Dallas, TX	1/16/2025
Judy Kay Harmon Walton	Fort Worth, TX	11/7/2024
Melissa Killingsworth Wellmann	Kingwood, TX	11/7/2024
William Michael Westerman	Kennard, TX	11/7/2024
James Tyler Whitley	Dallas, TX	1/16/2025
Lindsay Ranae Wilgers	Bellaire, TX	11/7/2024
Ann Edwards Williams	Pearland, TX	1/16/2025
Donna L. Witmer	Richmond, TX	1/16/2025

# 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>
Rabia Afzal	Seattle, WA	11/7/2024
Rohid Noorali Ahmed	Dallas, TX	11/7/2024
Allison Leigh Albert	New Orleans, LA	11/7/2024
Carolyn Jo Aldrich	West Branch, IA	1/16/2025
Julie Nicole Amundson	Chicago, IL	11/7/2024
Charles Wallace Archerd	Skyland, NC	11/7/2024
James Patrick Archibald	Yorba Linda, CA	1/16/2025
David Arndt	Austin, TX	11/7/2024
Abhishek Arora	Torrance, CA	11/7/2024
Chris Philip Aucoin	Cypress, TX	11/7/2024
Blake Neely Baldrige	Denver, CO	11/7/2024
Nicole Laneil Barbour	Snohomish, WA	1/16/2025
Jeffrey Robert Barnes	Ft. Lauderdale, FL	11/7/2024
Geoffrey Lynn Barnett	Ladera Ranch, CA	1/16/2025
Casey Mikell Barnum	Cypress, TX	11/7/2024
Robert Brandon Bean	Dallas, TX	11/7/2024
David Michael Beltrami	Katy, TX	11/7/2024
Jerry Paul Berghauser	Richmond, TX	11/7/2024
Michael Irwin Bernstein	El Paso, TX	11/7/2024
Vanessa Aarti Bhan	Houston, TX	11/7/2024
Suzanne Eldora Blazei	Denver, CO	11/7/2024
Bonnie Deen Bledsoe	Ivanhoe, TX	1/16/2025
Clarence Theo Blue	Kerrville, TX	1/16/2025
Bruce Edward Bondurant	Houston, TX	1/16/2025
Julie L. Bowling	Dayton, OH	11/7/2024
Billy Garland Box	Cape Coral, FL	11/7/2024
Jeffrey Wayne Brown	Pearland, TX	1/16/2025
Robert Weldon Broyles	Denver, CO	1/16/2025
Megan Erin Buford	Seattle, WA	11/7/2024
Floyde William Burnside Jr.	San Antonio, TX	1/16/2025
Linda Gayle Haden Cade	Dallas, TX	1/16/2025
Thomas Patrick Callahan Jr.	Houston, TX	11/7/2024
Aveline Chan	Dallas, TX	11/7/2024
Sanika Chavan	Plano, TX	1/16/2025
Jean Marie Chavez	Milwaukie, OR	1/16/2025
Qishen Chen	Carrollton, TX	11/7/2024
Jamie Daniel Cherry	Dallas, TX	1/16/2025
Regina Chowdhury	Allen, TX	11/7/2024
Christine M. Church	East Windsor, CT	1/16/2025
John Olen Clayton	Fort Worth, TX	11/7/2024
William Taylor Clayton	Houston, TX	11/7/2024
Kelvin Ray Collard	Houston, TX	1/16/2025
Jesse Newton Collier IV	Silsbee, TX	1/16/2025
Mary Jo Conradt	The Woodlands, TX	1/16/2025
Kyle Austen Coots	Dallas, TX	11/7/2024
Billy Keith Cordell	Carrollton, TX	11/7/2024
Lindsay Christine Cornell	Houston, TX	1/16/2025

<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>
Raymond Sterling Cotti	Austin, TX	11/7/2024
David Allen Couch	Dallas, TX	1/16/2025
Harley Macon Courtney	Dallas, TX	1/16/2025
Leighton Couvillon	Youngsville, LA	1/16/2025
Keith Andrew Cullum	Lucas, TX	11/7/2024
Joseph C. Daches	Fort Worth, TX	1/16/2025
Laverne Maxine Langston Danos	Lumberton, TX	1/16/2025
Robert Frank Darilek	San Antonio, TX	1/16/2025
Edward Thomas Davis	Sugar Land, TX	11/7/2024
Jerry Lee Davis	Hot Springs Village, AR	1/16/2025
Kenneth Wayne Davis	Burleson, TX	1/16/2025
Warren Davis Jr.	Lakeside, MT	11/7/2024
Lisa Lynn Owens Donoho	Kingwood, TX	1/16/2025
Taylor Mathias Drake	Dallas, TX	1/16/2025
Michael Jay Duchin	The Woodlands, TX	1/16/2025
Pamela J. Dunlap	Willis, TX	11/7/2024
Christopher Dyess	Ivanhoe, TX	1/16/2025
Kathryn Sue Epperson	Houston, TX	11/7/2024
Robert Embry Estill	Houston, TX	11/7/2024
David Everett Farr	Weimar, TX	11/7/2024
Kimberly A. Fields	Fulshear, TX	11/7/2024
Amy James France	Raleigh, NC	1/16/2025
Jacqueline Deeann Freeman	Dallas, TX	1/16/2025
Clifton Hartley Fridge	San Angelo, TX	1/16/2025
Joseph S. Friedman	Lafayette, PA	1/16/2025
Gerald Francis Fritcher	Pilot Point, TX	11/7/2024
Michael Jonathon Gaffey	Bellville, TX	11/7/2024
Kenneth Steven Gately	San Antonio, TX	1/16/2025
Christaan Scott Gauvin	Baton Rouge, LA	11/7/2024
Grace Sturm Gerace	Leander, TX	1/16/2025
Ralph George Goodlet Jr.	Dallas, TX	11/7/2024
Lorilann E. Gossett	Dallas, TX	11/7/2024
Christopher Henley Granberry	Houston, TX	11/7/2024
Alan Grady Gregston	San Angelo, TX	11/7/2024
Thomas Alan Gresham	Austin, TX	11/7/2024
Parveen Margaret Qamoos Gross	Littleton, CO	1/16/2025
Sally Elaine Holland Gustafson	San Antonio, TX	11/7/2024
William Fredric Gustafson	San Antonio, TX	1/16/2025
Simone R. Hall	Katy, TX	1/16/2025
Dennis Joseph Hamilton	Carrollton, TX	1/16/2025
Walter Wallace Hancock Jr.	Granger, TX	11/7/2024
Karen Fox Harris	Dallas, TX	1/16/2025
Robert George Hart III	Marathon, FL	11/7/2024
Patrice Louise Latiolais Havard	Jasper, TX	1/16/2025
Dickie Lynn Heathcott	Dallas, TX	11/7/2024
Larry Hal Henderson	Granbury, TX	1/16/2025
Jeffrey Wayne Henry	Weatherford, TX	1/16/2025
Erica Beth Higby	Houston, TX	1/16/2025
John Kevin Hinkle	Bozeman, MT	11/7/2024
David Harold Hoke	Dripping Springs, TX	11/7/2024
James Carl Hopkins Jr.	Rosenberg, TX	1/16/2025
Debra A. Horn	Cedar Hill, TX	1/16/2025
Jared Ethan Houge	Houston, TX	11/7/2024
Susan Lynn Clark Hughes	Arlington, TX	11/7/2024
Jonathan Kendal Hunt	Fort Worth, TX	1/16/2025
Anna Cecelia Jarvis	Houston, TX	1/16/2025
Greg Lester Jensen	Kingwood, TX	1/16/2025
Lisa Radov Johanns	Champaign, IL	1/16/2025
Robin Elizabeth Johnson	Willis, TX	1/16/2025

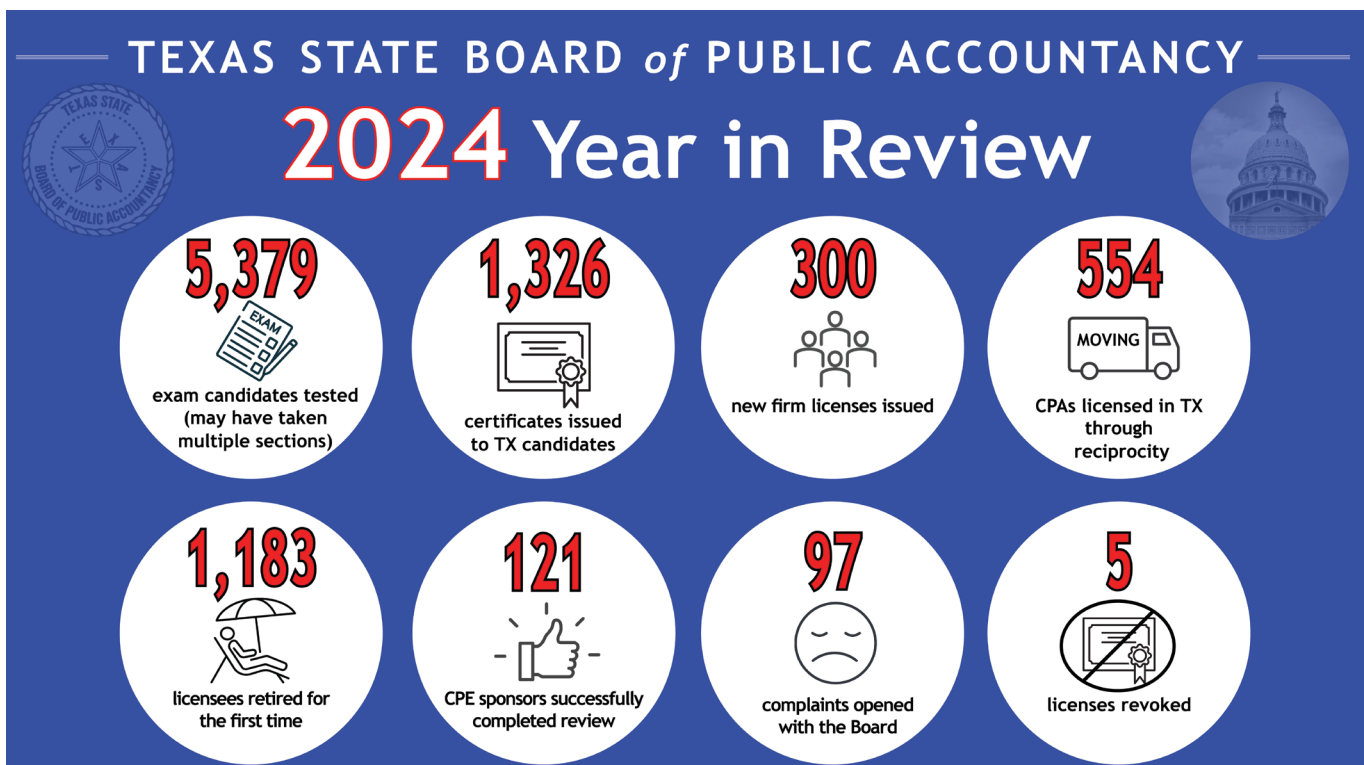
<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>	<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>
Lori Kay Jondron	Manchaca, TX	1/16/2025	David Thomas Northcutt Jr.	Dallas, TX	1/16/2025
Howard Milton Jones	Tyler, TX	11/7/2024	Breonne Kendall Oldham	Dallas, TX	11/7/2024
Vincent Emile Jones Jr.	Denison, TX	11/7/2024	Sharon Ann Owsen	Colleyville, TX	11/7/2024
Jerry Douglas Jorgensen	New Market, VA	1/16/2025	Tyler James Oxley	Houston, TX	11/7/2024
Julia Margaret Jung	Dripping Springs, TX	11/7/2024	Stephanie Lauren Oyarzabal	Boerne, TX	1/16/2025
Robert Frank Kastner	Villa Hills, KY	1/16/2025	Sandra Delisa Palmer	Galveston, TX	11/7/2024
Kendall John Kerns	Fort Worth, TX	11/7/2024	Reshoo Pande Patel	Frisco, TX	1/16/2025
Changuck Kim	Glendale, CA	11/7/2024	Marilyn Constance Crist Patten	Frisco, TX	1/16/2025
Jonathan Young Kim	Dallas, TX	1/16/2025	Amanda Michelle Patteson	Denver, CO	11/7/2024
Sang Man Kim	San Diego, CA	1/16/2025	Sharon Lynn Pechal	Bryan, TX	11/7/2024
Natalie Joy Kirk	Houston, TX	1/16/2025	Mali Peng	San Jose, CA	11/7/2024
Katrina Julia Kiselinchev	Atlanta, GA	11/7/2024	Lynn William Perrin, Jr.	Austin, TX	1/16/2025
Charles Reed Kitchell	Dallas, TX	1/16/2025	Donna Marie Pollok	San Antonio, TX	11/7/2024
Mary E. Kovar Rossi	Rocklin, CA	1/16/2025	Richard Carroll Puccio Jr.	Seattle, WA	1/16/2025
Lai Han Lam	Hong Kong	11/7/2024	Carlos Omar Ramirez Puente	Dallas, TX	1/16/2025
Jared Bradshaw Lancaster	Porter, TX	11/7/2024	Gopika Ranganathan	Houston, TX	1/16/2025
Keith Trevor Lang	Irving, TX	11/7/2024	Chitra Rath	Plano, TX	1/16/2025
Naja Barrett Larsen	Round Rock, TX	1/16/2025	Michael Vincent Rea	Cypress, TX	1/16/2025
Siu-Mei Treliza Law	Plano, TX	1/16/2025	Andrew Bryan Reich	Paris, TX	1/16/2025
Darryl Steven Leal	New Orleans, LA	1/16/2025	Katherine Marie Rippel	Nashville, TN	1/16/2025
Johnathan Ler	Murphy, TX	1/16/2025	Maurice Joseph Robichaux III	Denver, CO	1/16/2025
Philip James Lewis	Spring Branch, TX	1/16/2025	Chad Michael Robottom	Dallas, TX	11/7/2024
Nadia Abdul Sultan Lightwala	Nashville, TN	11/7/2024	Christina Marie Rodriguez	San Diego, CA	1/16/2025
Charles Ray Lindley	Arlington, TX	11/7/2024	Bradley Paul Romanchuk	Montgomery, TX	11/7/2024
Donald L. Liscombe	Waxahachie, TX	11/7/2024	Shmuel Tsvi Rosen	Houston, TX	11/7/2024
Carla Manley Longhofer	Houston, TX	11/7/2024	Benjamin Jared Ross	Dallas, TX	11/7/2024
Jerry John Lowe	Austin, TX	1/16/2025	Norman J. Ruiz	San Antonio, TX	1/16/2025
Andy Lyons	Deer Park, TX	1/16/2025	Samuel Solomon Safir	San Antonio, TX	1/16/2025
Robert McDavid Lyons Sr.	Garland, TX	11/7/2024	Luis Carlos Saucedo	Austin, TX	1/16/2025
Linda S. Mallardi	Austin, TX	1/16/2025	Bryan D. Scofield	Houston, TX	1/16/2025
Ronald George Manney	Henrietta, TX	11/7/2024	Harral Scott	Dallas, TX	1/16/2025
Donald Bergin Manton	Houston, TX	1/16/2025	Christopher David Seveney	Houston, TX	1/16/2025
William Philip Marks III	Del City, OK	1/16/2025	Larry Erik Shannon	Houston, TX	1/16/2025
Ryan Morgan McAlister	Kansas City, MO	11/7/2024	Kathleen Anne Sheets	Richardson, TX	1/16/2025
Diane Kay McAllister	Plano, TX	1/16/2025	Elizabeth Kathleen Shelton	Lufkin, TX	11/7/2024
Justin Alan McNair	Van Alstyne, TX	11/7/2024	Larry Edward Siemans	Plano, TX	1/16/2025
Jeffrey Carlton Mealer	La Marque, TX	11/7/2024	Pamela Rix Simmons	Dallas, TX	11/7/2024
Amin Memon	Fountain Valley, CA	1/16/2025	Cynthia Leigh Sims	Dallas, TX	11/7/2024
Joan M. Mendoza	Murphy, TX	1/16/2025	Charles Richard Smith	Grand Prairie, TX	1/16/2025
Kristin Alisa Millington	Dallas, TX	11/7/2024	Frederick Andrew Smith	Temple, TX	11/7/2024
Peggy Lee Moore	Mesquite, TX	1/16/2025	Melvin Lee Smith Jr.	Houston, TX	1/16/2025
Randy Lee Moorman	Montgomery, TX	1/16/2025	Timothy Reid Smith	Fort Worth, TX	1/16/2025
Joan Merle Morris	Frisco, TX	11/7/2024	Minseong Son	Houston, TX	1/16/2025
Steven Michael Morris	Cypress, TX	11/7/2024	Scott Kirkham Sorensen Jr.	Bethesda, MD	11/7/2024
James Mack Mullino	Terrell, TX	1/16/2025	Cory Gerald Sorsdal	Pittsburgh, PA	1/16/2025
Ricardo Flores Munoz Jr.	Austin, TX	11/7/2024	Lance Lamarr Spivey	McKinney, TX	11/7/2024
Carolyn Elizabeth Murray	Dallas, TX	11/7/2024	Jack Richard Stevens	Plano, TX	1/16/2025
Laura Nuntana Narat	Austin, TX	1/16/2025	Jeffrey Louis Stevens	Myrtle Beach, SC	11/7/2024
Mark Charles Nass	Louisville, CO	1/16/2025	Alan Lynn Stinson	Whitefish, MT	11/7/2024
John Natowitz	Decatur, GA	11/7/2024	Randal Hayes Stitts	Austin, TX	1/16/2025
Andrew Ralph Nelson	Orange City, FL	11/7/2024	Barbara G. Strain	Lubbock, TX	1/16/2025
Thomas Edward Nelson	Dallas, TX	1/16/2025	William Lee Sturhan	Houston, TX	11/7/2024
Hannah Celeste Nelson-Rix	Rockwall, TX	11/7/2024	Ellen Knapp Hohl Stutts	Tomball, TX	11/7/2024
Mark Alan Nester	Hondo, TX	11/7/2024	Sindhu Sudhakaran	Houston, TX	11/7/2024
Daniel Aaron Neumann	Jersey Village, TX	1/16/2025	Annie Deschatre Swank	Houston, TX	1/16/2025
John Clyde Nichols	Midland, TX	1/16/2025	Sumair Tariq	Frisco, TX	11/7/2024
Brandi Marie Niles	Spring, TX	11/7/2024	Don Michael Theriot	Lantana, TX	11/7/2024

Respondent	Location	Board Date
David Charles Thomas	Phoenix, AZ	1/16/2025
Rodney Charles Thomas	The Woodlands, TX	11/7/2024
Isaida M. Tijerina	Ocala, FL	1/16/2025
Lynn Dawson Tiller	Canyon Lake, TX	11/7/2024
Jessica Marie Tinsley	Austin, TX	11/7/2024
Augustine Dominic Trione	Atlanta, GA	1/16/2025
Charles Wade Tubb	Rosenberg, TX	1/16/2025
Andrew Scott Twadelle	East Winthrop, ME	1/16/2025
June Elaine Tyler	Copper Canyon, TX	11/7/2024
Steven D. Valentine	Katy, TX	11/7/2024
Reba Vonelle Vanzant	Lavaca, AR	1/16/2025
Jayne Marie Viets	Cypress, TX	11/7/2024
Dung Thuy Vu	Houston, TX	11/7/2024
Dale Lynn Waite	Damon, TX	11/7/2024
Brendan Walsh	Nacogdoches, TX	1/16/2025
Juan Wang	Missouri City, TX	1/16/2025
Judy Mumbi Wang'ombe	Arnold, MO	1/16/2025
Steven Wayne Wasson	Colleyville, TX	11/7/2024
Lois Jean Webb	El Paso, TX	1/16/2025
Grant Terry Weber	Sugar Land, TX	11/7/2024
Helen B. Wells	Palmetto, FL	11/7/2024
Craig Allen Welscher	Houston, TX	11/7/2024
Jeffrey Wayne Williams	Sun City Center, FL	11/7/2024
John Jason Wilson Jr	Dallas, TX	1/16/2025
Eric William Winquist	Long Beach, CA	1/16/2025
Mark Arthur Wishard	Suwanee, GA	11/7/2024
Julian Milton Wright	Houston, TX	11/7/2024
Theresa Brady Wright	Boling, TX	11/7/2024
Chen Xu	Torrance, CA	1/16/2025
Anna Hollier Yue	Houston, TX	1/16/2025
Dennis Ray Zimmerman	San Juan, TX	1/16/2025

# 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
John Matthew Bayne III	Richardson, TX	11/7/2024
John Charles Bruns	Dallas, TX	11/7/2024
Janice Louise Eastep Watson	The Woodlands, TX	11/7/2024
Burkholder		
William Benjamin Carroll	Houston, TX	1/16/2025
Melanie Ann Crowsey	Saint Jo, TX	11/7/2024
Bert James Gentles	Katy, TX	1/16/2025
Kathryn Paige Harrison	Manor, TX	1/16/2025
Catheryne Rose Hasley	League City, TX	1/16/2025
Ernest Carter Hatton III	Dallas, TX	1/16/2025
Adibfar Itrat	Austin, TX	1/16/2025
Stephen Mark Jacobson	Cambridge, MA	1/16/2025
Thomas Lee Keils	Heath, TX	1/16/2025
Mary T. Lehan	Gilmer, TX	1/16/2025
Richard Anthony Love Jr.	Fort Worth, TX	11/7/2024
Jill Elaine Mills	College Station, TX	1/16/2025
Lindsay Montfort Oman	Midland, TX	11/7/2024
Sylvia Emma Pin	Austin, TX	11/7/2024
Paul Corry Schnake	Houston, TX	11/7/2024
Victor Andres Silva	Hurst, TX	1/16/2025
Gilman Irfan Suriya	Coppell, TX	11/7/2024





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