



# TEXAS STATE BOARD REPORT

May 2025  
Vol. 163



## NEWS & UPDATES

### Jeannette Smith Appointed Presiding Officer of the Board



**G**overnor Greg Abbott appointed **Jeannette Smith, CPA** of Mission as the new presiding officer of the Texas State Board of Public Accountancy (TSBPA), effective March 14, 2025. Ms. Smith was first appointed to the Board in 2020. She has served as the TSBPA assistant presiding officer and is the

chair of the Behavioral Enforcement Committee. She also serves on the Constructive Enforcement, Executive, Peer Review, Qualifications, and Rules committees.

Ms. Smith is the partner-in-charge of the Rio Grande Valley unit of Carr, Riggs & Ingram, L.L.C. She serves on the National Association of State Boards of Accountancy (NASBA) Board of Directors as the southwest regional director. Ms. Smith also serves on the American Institute of Certified Public Accountants (AICPA) Board of Examiners. She is an Advisory Board member of the University of Texas Rio Grande Valley School of Accountancy.

Continued on page 2.

## IN THIS ISSUE

CPE Sponsors	Page 2
J. Coalter Baker Selected as NASBA Vice Chair Nominee	
Debra Seefeld Completes Term	
Kenneth Omoruyi Appointed to Board	
Board Member Reappointments	Page 3
Board Members Photo	Page 4
Understanding Retired Status	Page 5
CPE FAQ	Page 6
Enforcement Actions	Page 7
Infographics	Page 10
Board Contact Info	Page 11



## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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

### BOARD MEMBERS

JEANNETTE P. SMITH, CPA  
PRESIDING OFFICER

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SHERRI B. MERKET

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KENNETH E. OMORUYI, CPA

JAMES M. "JIM" TRIPPON, CPA

SHEILA M. VALLÉS-PANKRATZ

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# Smith Appointed Presiding Officer

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Ms. Smith is an active member of NASBA, the Texas Society of Certified Public Accountants (TXCPA), and the AICPA.

Previously, she served as a Council member of the AICPA, as the director-at-large, treasurer, and Executive Board member of the TXCPA, and past president of the Rio Grande Valley Chapter of the TXCPA.

Ms. Smith received the TXCPA Outstanding Chapter Award in 2007 – 2008 and holds a Bachelor of Business Administration in accounting from the University of Houston.

Please join us in congratulating Presiding Officer Smith! 🎉

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

As of April 15, 2025.

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

Sponsor #	Sponsor Name	Date of Next Review	Status
000516	Axley & Rode, LLP	2/1/2027 - 1/31/2028	E
010679	Dallas/Fort Worth Alliance of Black Accountants	4/1/2027 - 3/31/2028	A
007254	EOG Resources, Inc.	3/1/2027 - 2/28/2028	A
001374	Faske Lay & Co., LLP	2/1/2027 - 1/31/2028	A
003459	GuideStone Financial Resources	5/1/2027 - 4/30/2028	A
008278	Harris County Department of Education	3/1/2027 - 2/28/2028	A
010688	Ratliff & Associates P.C.	6/1/2027 - 5/31/2028	A
008935	Robnett CPAs	5/1/2027 - 4/30/2028	A
008915	South Texas Chapter, ISSA	4/1/2027 - 3/31/2028	E
004619	Sutton Frost Cary, LLP	6/1/2027 - 5/31/2028	A
009398	Texas Bank and Trust	5/1/2027 - 4/30/2028	A
002186	Texas Hospital Association Foundation	5/1/2027 - 4/30/2028	A
010064	Thomas, Thomas & Thomas PC	4/1/2027 - 3/31/2028	E
009594	Wednesday Tax Forum	4/1/2027 - 3/31/2028	A

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

## J. Coalter Baker Selected as NASBA Vice Chair Nominee



The Texas State Board of Public Accountancy (TSBPA) is honored that **J. Coalter Baker, CPA** was selected for the position of National Association of State Boards of Accountancy (NASBA) vice chair nominee for 2025-2026. Mr. Baker is the fifth Texas Board member in the past 30 years to serve as NASBA chair/vice-chair; a distinction that

sets Texas apart as the state with the most individuals to hold this prestigious leadership role. Mr. Baker was appointed to the TSBPA twice, serving 11 years. He was presiding officer at the time his term ended in 2017. Mr. Baker also served as chair of the Executive Committee and chaired every major Board committee and task force, and also served as assistant presiding officer.

Please join us in congratulating Mr. Baker! 🎉

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## Kenneth Omoruyi Appointed to the Board



Governor Greg Abbott appointed **Kenneth Omoruyi, CPA** of Bellaire to the Texas State Board of Public Accountancy (TSBPA) on March 14, 2025. Mr. Omoruyi received official confirmation by the Texas Senate on April 16, 2025 and will serve a six-year term. He replaces Debra Seefeld whose

term expired. Mr. Omoruyi is the managing partner of CKO CPAs & Advisors.

Mr. Omoruyi serves on the Nominating Committee of the Houston Chapter of the Texas Society of CPAs (TXCPA) and on the TXCPA Leadership Council. At the national level, he serves on the American Institute of Certified Public Accountants' Sophisticated Tax Conference and Professional Ethics Executive committees. He is also dedicated to education, working as an adjunct accounting professor at Lone Star College.

Mr. Omoruyi received a Bachelor of Science in accounting from the University of Benin, a Master of Business Taxation from the University of Southern California, and a public leadership credential from Harvard Kennedy School. In his spare time, Mr. Omoruyi enjoys playing the alto saxophone at his local church, Lindale Assembly of God.

Please join us in congratulating and welcoming Mr. Omoruyi to the Board! 🎉

## Debra Seefeld Completes Six-Year Term as Presiding Officer



**Debra Seefeld, CPA** of Georgetown has completed her six-year term serving as the presiding officer of the Texas State Board of Public Accountancy (TSBPA). Ms. Seefeld also served as assistant presiding officer and chair of the Executive Committee and served on the Peer Review and Technical

Standards Review committees. Ms. Seefeld also presided over the Board's swearing-in ceremonies and did not miss a single ceremony during her six-year term.

Ms. Seefeld retired in 2022 as a partner with Crowe LLP. Previously, she was a partner and shareholder at Briggs & Veselka Co. Ms. Seefeld is a member and past president of the Houston Chapter of the Texas Society of CPAs (TXCPA) and a member, past board member, and past Peer Review Committee member of the TXCPA. Additionally, she is a member and past Peer Review Board member of the American Institute of CPAs and a member of the Association of Certified Fraud Examiners. Ms. Seefeld received a Bachelor of Business Administration in accounting from Sam Houston State University.

Please join us in thanking Ms. Seefeld for all of her contributions to the Board! 🎉

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## Board Member Reappointments

**Christopher "Grant" Coates; Jill A. Holup; Jeannette P. Smith, CPA; and James M. "Jim" Trippon, CPA** were reappointed to the Texas State Board of Public Accountancy (TSBPA) by Governor Greg Abbott. Mr. Coates, Ms. Holup, Ms. Smith, and Mr. Trippon received their official confirmation of appointment to the TSBPA by the Texas Senate on April 16, 2025. Each member will continue to serve terms set to expire January 31, 2031.

Their contributions are very much appreciated by the Board. We look forward to their continued service to the public and the accounting profession! 🎉



# Board Members

**T**he Public Accountancy Act provides for 15 Board members appointed by the Texas Governor, with the advice and consent of the Texas State Senate, for six-year staggered terms. Board members are required to be citizens of the United States and residents of Texas.



Board members gathered for a group photo after their March 13, 2025, Board meeting.

**Front row, from L-R:** Ray R. Garcia, CPA, Executive Committee Member-at-Large; Olivia Espinoza-Riley, CPA, Treasurer; William Treacy, TSBPA Executive Director; Debra D. Seefeld, CPA, Former Presiding Officer; Jeannette P. Smith, CPA, Presiding Officer; and Renee D. Foshee, Esq., CPA, Secretary.

**Back row, from L-R:** Susan I. Adams, CPA; Sherri B. Merket; James M. "Jim" Trippon, CPA; Thomas M. Neuhoff, CPA; Susan M. Warren, CPA; Christopher "Grant" Coates; and Kimberley D. "Kim" Crawford, CPA.

**Not pictured:** Jamie D. Grant, Executive Committee Member-at-Large; Jill A. Holup; Kenneth Omoruyi (confirmed April 16, 2025); and Sheila M. Vallés-Pankratz. 🇳🇵

**The mission of the Texas State Board of Public Accountancy is to protect the public by ensuring that persons issued certificates as certified public accountants possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy.**

# Understanding Retired Status

## Retiring a License

A Texas licensee who is at least 60 years old and has no association with accounting may be granted retired status at the time of license renewal. A licensee in retired status is exempt from fingerprinting and continuing professional education (CPE) requirements. Additionally, a retired licensee is required to use the word “retired” next to their certified public accountant (CPA) title.

## Allowed Services with a Retired License

- Serving without compensation on a board of directors, or board of trustees
- Providing volunteer tax preparation services
- Participating in a government-sponsored business mentoring program, such as the Internal Revenue Service's Volunteer Income Tax Assistance program, or the Small Business Administration's SCORE program
- Participating in an advisory role for a charitable, civic, or other non-profit organization
- Retired licensees providing uncompensated volunteer services have the responsibility to maintain professional competence relative to the volunteer services they provide even though they are exempt from CPE

## Returning to the Workforce

- A licensee who has been granted retired status and returns to the workforce in a position that has an association with accounting automatically loses the retired status
- Upon returning to the workforce, a retired licensee must:
  - Pay the appropriate license fee
  - Complete a new license renewal notice
  - Meet the CPE requirements for the period since retired status was granted

## Prohibited Services with a Retired License

Providing any service that has an association with accounting for compensation is prohibited. Services that have an association with accounting include, but are not limited to the following:

- Issuing reports on financial statement(s) for compensation
- Preparation engagements pursuant to Statements on Standards for Accounting and Review Services
- Providing management or financial advisory or consulting services
- Preparing tax returns for compensation
- Providing advice in tax matters
- Providing forensic accounting services
- Providing internal auditing services
- Accounting, auditing, and other assurance services
- Providing litigation support services
- Recommending the sale of a product if the recommendation requires or implies accounting or auditing skills
- Providing any professional service that requires the retired licensee's signature and use of the CPA title either with or without "retired" attached

When weighing whether or not a service has an association with accounting, the rules weigh in favor of finding an association. Please reference Board **Rules 515.8** and **523.113** for more information. If you have any questions you can contact the Licensing Division: (512) 305-7853, [Licensing@tsbpa.texas.gov](mailto:Licensing@tsbpa.texas.gov) or the Enforcement Division: (512) 305-7866, [Enforcement@tsbpa.texas.gov](mailto:Enforcement@tsbpa.texas.gov). 📧



# Continuing Professional Education: Frequently Asked Questions

Continuing professional education (CPE) is an important part of maintaining professional competency and a significant part of the annual license renewal process for Texas certified public accountants (CPAs). The CPE required to maintain licensure as well as what qualifies as CPE can be confusing, especially for new licensees. A look at the Board’s *Rules* can help clarify what a CPA can expect when it comes to CPE.

### How much CPE do Texas licensees have to report?

Under Board *Rule* §523.112, a **newly-licensed** CPA is required to complete at least 20 CPE credits during their first **full** year of licensure and then at least 40 credits of CPE during the second and third full years of licensure. This satisfies the requirement to report 100 CPE credits during the first three, full years of licensure (following their initial license period).

**After the first three, full years of licensure**, Board *Rule* §523.112 requires a licensee to report 120 CPE credits each rolling three-year period. This means that a licensee can maintain the 40 CPE credits per renewal pace that they began in their second and third years of licensure and be on track for compliance.

The good news is that Texas CPAs have an online account that keeps track of their annual CPE requirement. The information can always be found under the “**Review Your CPE Requirement**” section after logging into **Online Services** at [tsbpa.texas.gov](https://tsbpa.texas.gov).

Example of a CPE Breakdown
January 20, 2022 (when your license was issued) – August 31, 2022 (the end of your birth month/renewal due date) = 0 CPE credits due
September 1, 2022 – August 31, 2023 = 20 CPE credits due
September 1, 2023 – August 31, 2024 = 40 CPE credits due
September 1, 2024 – August 31, 2025 = 40 CPE credits due *4 of these credits will need to be a Board-approved ethics course

### What about the Board-approved ethics requirement?

CPAs are required under *Rule* §523.130 to complete a four-hour Board approved ethics course every other year. A **newly-licensed** CPA will first complete a Board-approved ethics course during their third, full year of licensure (following their initial license period).

### Can a licensee report more than the required amount?

A licensee can report more than the minimum required amount of CPE. However, it is important to remember two things:

- 1.) The CPE requirement is based on tallying the CPE accrued for each rolling three-year reporting period.
- 2.) CPE must stay within the 12-month period in which it is accrued. This means that any year with a large amount of reported CPE will eventually “roll off” the three-year tally.

### What qualifies as CPE?

*Rule* §523.102 defines CPE under two categories: **technical** and **non-technical**. **Technical credits** are those where the content of the course is directly related to the accounting profession. **Non-technical credits** are not accounting related, but still increase professional competency. Licensees may report up to 50 percent of their total credits over a three-year period under the non-technical category.

It is also helpful to know that Board *Rule* 523.119 limits the credits that may be earned from non-registered CPE sponsors. A licensee may not claim more than 50 percent of their total CPE credits over a three-year period from non-registered CPE sponsors. A CPE sponsor is considered to be “registered” if they have an active sponsor ID with the Texas Board and/or with the National Association of State Boards of Accountancy.

### What kind of CPE records should a Texas licensee keep?

Board *Rule* §523.111 requires licensees to maintain CPE documentation for five years. CPE documentation would be required if a licensee were selected for a CPE audit.

Documentation must include:

- 1.) Sponsor name and identification number;
- 2.) Title or description of content, or both;
- 3.) Date(s) of completion;
- 4.) Location; and
- 5.) Number of CPE credits.

We encourage all licensees to review **Chapter 523 of the Board’s Rules** and contact the Licensing Division by phone (512) 305-7853 or by email at [Licensing@tsbpa.texas.gov](mailto:Licensing@tsbpa.texas.gov) with questions. 📧



# Enforcement Actions

**Ratified at the March 13, 2025  
Board Meeting**

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

### **1. Investigation No.: 24-11-05L**

**Respondent: Frank Walter  
Bonn**

**Hometown: Bedford, TX**

**Certificate No.: 068163**

**Rule Violations: 501.90(4), 501.90(5)**

**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 and license were revoked, however, the revocation was stayed and Respondent was placed on probation for 10 years. In addition, Respondent was ordered to pay \$754.46 in administrative costs within 30 days of the date of the Board Order and required to participate in the Accountants Confidential Assistance Network (ACAN).

Respondent received 10 years deferred adjudication for the third-degree felony offense of evading arrest with a vehicle.

### **2. Investigation No.: 24-05-06L**

**Respondent: Mark Alan Brittain**

**Hometown: Plano, TX**

**Certificate No.: 109425**

**Rule Violations: 501.90(4), 501.90(5)**

**Act Violations: 901.502(6),  
901.502(10), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate and license were revoked, however, the revocation was stayed and Respondent was placed on probation for 10 years and Respondent is required to participate in ACAN.

Respondent received 10 years of deferred adjudication for two third-degree felony offenses, assault of a family member impeding breath or circulation and violation of a protective order more than two times within 12 months. Respondent received two years of deferred adjudication for two counts of the misdemeanor offense of trespass of a habitation.

### **3. Investigation No.: 24-09-03L**

**Respondent: Christopher Allen  
Johnson**

**Hometown: Selma, TX**

**Certificate No.: 101944**

**Rule Violations: 501.90(4),  
501.90(5)**

**Act Violations: 901.502(6),  
901.502(10), 901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate and license were revoked, however, the revocation was stayed and Respondent was placed on probation for three years. In addition, Respondent was ordered to pay \$754.46 in administrative costs within 30 days of the date of the Board Order and required to participate in ACAN.

Respondent received three years of deferred adjudication for the second-degree felony offense of possession of a controlled substance.

### **4. Investigation Nos.: 24-10-01L & 24-10-02L**

**Respondents: Daniel Robert  
Potter & Potter & Golden, P.C**

**Hometown: Houston, TX**

**Certificate No.: 091908**

**Firm License No.: C06272**

**Rule Violation: 501.74(b)**

**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents are required to reimburse Complainant \$12,607.87 for penalties assessed by the Internal Revenue Service within 60 days of the date of the Board Order and pay \$500 in administrative penalties and \$802.83 in administrative costs. Respondent shall complete eight hours of continuing professional education (CPE) in the area of practice management as part of the annual CPE requirement.

Respondents failed to file a client's 2021 and 2022 income tax returns in a timely manner and failed to correspond with a client regarding the status of her income tax returns despite having received tax documents.

### **5. Investigation No.: 25-01-05L**

**Respondent: Barjinderjit Singh**

**Hometown: Benicia, CA**

**Certificate No.: 111959**

**Rule Violations: 501.90(4), 501.90(5)**

**Act Violations: 901.502(6), 901.502(10),  
901.502(11)**

Respondent entered into an ACO with the Board whereby Respondent's certificate and license were revoked.

Respondent was convicted of the felony offense of Injuring a Spouse, Cohabitant, Fiancé, Girlfriend or Child's Parent and sentenced to two years of incarceration.


### **6. Investigation Nos.: 14-10-19L, 14-10-20L, 14-12-11L, 14-12-12L, 14-12-19L, 14-12-20L, 15-01-11L, 15-01-12L, 15-01- 13L, 15-01-14L, 21-03-08T**

**Respondent: Carol Lea Mahler**

**Hometown: Liberal, KS**

**Certificate No.: 064255**

Respondent entered into an ACO with the Board whereby Respondent's certificate was reinstated, however, for a period of one year from the date of reinstatement, Respondent was placed on probated revocation. In addition, Respondent must complete all required CPE as well as eight hours of CPE in the area of practice management as part of her annual requirement and provide samples of documents to be used in her practice.

Respondent agreed to the suspension of her certificate for a period of at least six months by Board Order of the Kansas Board of Accountancy. The Texas Board suspended her Texas Certificate by Board Order dated May 21, 2015. Because of the limitations of suspension, Respondent requested to surrender her certificate. Respondent's certificate was surrendered by Board Order dated November 19, 2015. 

**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.**

# 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
Emma Delaney Alexander	Dallas, TX	3/13/2025
Brandi Nicole Bajer	Haslet, TX	3/13/2025
Cynthia Kay Barham	Lantana, TX	3/13/2025
John Brendan Botkin	Jacksonville Beach, FL	3/13/2025
Jessica Deanne Branch	Southlake, TX	3/13/2025
Stephanie Celeste Chenoweth	Rosenberg, TX	3/13/2025
Zachary Kane Deaton	Frisco, TX	3/13/2025
Frida Lynn Dillenbeck	Houston, TX	3/13/2025
Tracey Elisa Dowling	Dallas, TX	3/13/2025
Sandra Tillery Everett	Dallas, TX	3/13/2025
Sania Faheem	Laurel, MD	3/13/2025
Stanley Wade Farmer	Cypress, TX	3/13/2025
Clayton Samuel Farris	Highland Village, TX	3/13/2025
Matthew Thomas Fennewald	Wylie, TX	3/13/2025
Stephen Craig Fleming	Humble, TX	3/13/2025
Shawn David Flores	Houston, TX	3/13/2025
Victoria Hella Garcia	Cypress, TX	3/13/2025
Brandi Nicole Grady	Fort Worth, TX	3/13/2025
Christel Ricks Gustafson	Austin, TX	3/13/2025
Randall Baker Hale	Houston, TX	3/13/2025
Andrew Guinn Hawkins	Dallas, TX	3/13/2025
Pamela Gene Haynie	Carrollton, TX	3/13/2025
Kimberly Catherine Healy	Tampa, FL	3/13/2025
James Bradford Hickman	Amarillo, TX	3/13/2025
Kristen Marie Howell	Dallas, TX	3/13/2025
Sieglinde Marie Irlbacher-Gawrzyjal	Round Rock, TX	3/13/2025
Richard Cory Johnson	Cheshire, CT	3/13/2025
Andrea Christine Joyner	Austin, TX	3/13/2025
Jamie Michelle Lam	Houston, TX	3/13/2025
Temsiri Laoboonraung	Houston, TX	3/13/2025
Crystal Lynn Lundy	Fort Worth, TX	3/13/2025
Todd Lynn Moser	Houston, TX	3/13/2025
John Bradley Roberts	Dripping Springs, TX	3/13/2025
Jon Richard Sandidge	San Antonio, TX	3/13/2025
Dean Vincent Schauer	Charleston, SC	3/13/2025
Michael Thomas Schorn	Haslet, TX	3/13/2025
Jonathan Lee Sicola	Cypress, TX	3/13/2025
Ryan Thomas Sims	Houston, TX	3/13/2025
William Roy Smith	Round Rock, TX	3/13/2025
Daniel Snyder	Muenster, TX	3/13/2025
Sheri Jeannine Sparks	Panhandle, TX	3/13/2025
Debra Sue Sutherland	Argyle, TX	3/13/2025
Justin Lewis Thompson	Dallas, TX	3/13/2025
Patrick M. Thornton	Cypress, TX	3/13/2025
Abisola Adedupe Sandra Tomoloju	Euless, TX	3/13/2025
Chi-Fen Tsai	Houston, TX	3/13/2025
Jose Antonio Vazquez	Austin, TX	3/13/2025
Georgia Maria Williams	College Station, TX	3/13/2025
Belinda Denise Wyatt	Houston, TX	3/13/2025
Xiao Yang	Fulshear, TX	3/13/2025
David Sanders Yount	San Francisco, CA	3/13/2025
Yan Zhang	Spring, TX	3/13/2025

# 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.

Respondent	Location	Board Date
David George Adler	Dallas, TX	3/13/2025
James Ralph Alfredo	Flower Mound, TX	3/13/2025
Rodney Dirk Allison	Carrollton, TX	3/13/2025
Raymond Arthur Ash III	Plano, TX	3/13/2025
Kevin Dwayne Arthur	Cypress, TX	3/13/2025
Russell Edward Bader	Austin, TX	3/13/2025
Dennis Stephen Bailey	Montgomery, TX	3/13/2025
James Farris Bailey Jr.	Brownwood, TX	3/13/2025
Vera Clark Baker	Houston, TX	3/13/2025
John Michael Ball	Houston, TX	3/13/2025
Wilfred Wayne Baumann	Georgetown, TX	3/13/2025
Carolina Moody Bear	Austin, TX	3/13/2025
Mindy Sonnier Bielss	Kingwood, TX	3/13/2025
Larry Gene Boriack	Round Rock, TX	3/13/2025
Robert Blake Bowden	Carrollton, TX	3/13/2025
Colleen Boyle	Katy, TX	3/13/2025
Patricia Lynne Brand	Sugar Land, TX	3/13/2025
Donald Rutherford Brown Jr.	Dallas, TX	3/13/2025
Robert Glynn Burden	Arlington, TX	3/13/2025
Leslie Renee Carden	Plano, TX	3/13/2025
Janice Denson Cirillo	New Orleans, LA	3/13/2025
Willie Loyd Cooper	San Antonio, TX	3/13/2025
Barry Carl Corbitt	Shenandoah, TX	3/13/2025
Allen Harrison Crump	Round Rock, TX	3/13/2025
Maxwell Alexander R. Culhane	Austin, TX	3/13/2025
Janet Lee Curry	Houston, TX	3/13/2025
David William Dahlman	Montgomery, TX	3/13/2025
Tanner William Davidson	Westworth Village, TX	3/13/2025
James Dayton Eagle Jr.	Burleson, TX	3/13/2025
Roy Carroll Eliff	Kerrville, TX	3/13/2025
Kristen Schoonover Erler	Houston, TX	3/13/2025
Pamela Ann Farmer	Fort Worth, TX	3/13/2025
Ronald Glenn Faubion	Benton, AR	3/13/2025
Valene Renae Faulkner	Burlington, KY	3/13/2025
Russell Alan Gambrel	Richmond, VA	3/13/2025
Theresa Louise Garcia	Houston, TX	3/13/2025
Joseph Eggleston Gardner Jr.	San Antonio, TX	3/13/2025
Dan J. George	Fort Worth, TX	3/13/2025
Humayun Ghani	Mississauga, CAN	3/13/2025
Jeanne Marie Grant	Austin, TX	3/13/2025
Randell Maurice Graves	Longview, TX	3/13/2025
Sidney Lewis Greenwell Jr.	Knoxville, TN	3/13/2025
Dorothy G. Griffin	Houston, TX	3/13/2025
Judy Ann Groves	Las Cruces, NM	3/13/2025
Gregg Anthoney Hall	Belton, TX	3/13/2025
Denise K. Heibel	Rosenberg, TX	3/13/2025
Raymond Lawrence Herber	Austin, TX	3/13/2025
Mario Humberto Hernandez	Missouri City, TX	3/13/2025



Respondent	Location	Board Date
Donald Marsh Hill	Southlake, TX	3/13/2025
Karen Sue Hitz	McKinney, TX	3/13/2025
Randall Graeme Holcombe	Houston, TX	3/13/2025
Carolyn Sue Holden	Celina, TX	3/13/2025
Jana Beth Holt	Fremont, CA	3/13/2025
Thomas Dwight Hopkins	Sugar Land, TX	3/13/2025
Michael Wesley Hyman	Dallas, TX	3/13/2025
David Alan Jackson	Spring, TX	3/13/2025
Andrew Palestine Jennings	San Antonio, TX	3/13/2025
Lei Jiang	Falls Church, VA	3/13/2025
Robert Leroy Johnston	Pearland, TX	3/13/2025
Kathleen Voelkel Jones	Mansfield, TX	3/13/2025
Lori Beth Jurecka	Katy, TX	3/13/2025
J. Darlene Kabha	Oklahoma City, OK	3/13/2025
Young Joo Kim	Cypress, CA	3/13/2025
Neil Dean Kirkpatrick	Sugar Land, TX	3/13/2025
Robert Emmett Kolba	Scottsdale, AZ	3/13/2025
Jenny Lee Krummel	Houston, TX	3/13/2025
James Y. Kumura	Los Angeles, CA	3/13/2025
Robert Daniel Lamb	Dallas, TX	3/13/2025
Frank Lambertus III	Peoria, AZ	3/13/2025
Bernardo Thomas Lawrence	Atlanta, GA	3/13/2025
Xutong Li	Corpus Christi, TX	3/13/2025
Yudi Li	Allen, TX	3/13/2025
Delia Guadalupe Macias	El Paso, TX	3/13/2025
Kenneth Wayne McHattie II	Tijeras, NM	3/13/2025
Melissa Marie McKee	Durango, CO	3/13/2025
Julia Patricia Mills	Stockholm, SWE	3/13/2025
Andrew Philip Moore	Beverly, MA	3/13/2025
Joseph Dov Morgenthau	Dallas, TX	3/13/2025
Cameron Alexander Munch	Columbus, OH	3/13/2025
Ann Sabra Baldridge Munger	Fort Worth, TX	3/13/2025
Joseph Robert Nemec	Austin, TX	3/13/2025
Frank Groff Newman	Hempstead, TX	3/13/2025
Chinh Thanh Nguyen	Houston, TX	3/13/2025
Joseph Agustine Nolan	Dallas, TX	3/13/2025
Jo Nell Norcini	Cypress, TX	3/13/2025
Julie Marie Passmore	Katy, TX	3/13/2025
Brenda Lee Perry	Conroe, TX	3/13/2025
Darlene Kay Peters	Grapevine, TX	3/13/2025
John Ernest Peterson Jr.	Houston, TX	3/13/2025
Larry Craig Phillely	Lubbock, TX	3/13/2025
David Jay Pierce	New York, NY	3/13/2025
Joseph Leung Poon	Dallas, TX	3/13/2025
Michael Victor Preisman	Wellington, FL	3/13/2025
William James Regan	Houston, TX	3/13/2025
Teresa Ann Brown Rife	Addison, TX	3/13/2025
Thomas Elmer Righter	Katy, TX	3/13/2025
Gregory R. Rock	Sparks, NV	3/13/2025
Jason Jacob Rodriguez	San Diego, CA	3/13/2025
Christopher Joseph Roeland	Tyler, TX	3/13/2025
Candace Patricia Rollins	Dallas, TX	3/13/2025
Clarisse Nicole Roquemore	Austin, TX	3/13/2025
Steven Bryant Rountree	Austin, TX	3/13/2025
Dale K. Rowlett	Katy, TX	3/13/2025
Vicki Lynn Rudolph-Williams	Houston, TX	3/13/2025
Lois Marie Ruybal	Westminster, CO	3/13/2025
Amy Elizabeth Ryser	Carrollton, TX	3/13/2025
William Stewart Sanders	Hoover, AL	3/13/2025

Respondent	Location	Board Date
James Oliver Sandlin	Austin, TX	3/13/2025
Douglas Ray Sanford	Fort Worth, TX	3/13/2025
Martha Jean Scallan	Frisco, TX	3/13/2025
Mark Gillian Scarborough	Bryan, TX	3/13/2025
Clay Lamar Schaper	Austin, TX	3/13/2025
Kyndra Nicole Schneider	Portland, OR	3/13/2025
Candace R. Seabrook	Lawton, OK	3/13/2025
Carl Francis Shelburne Jr.	Boerne, TX	3/13/2025
Dwight Wayne Short	Bartlesville, OK	3/13/2025
Caroline Harwood Sikes	Dallas, TX	3/13/2025
Ernest Ray Simpson	Gatesville, TX	3/13/2025
Kent Brian Smith	Houston, TX	3/13/2025
Lawrence Walter Smith	Houston, TX	3/13/2025
Megan Elizabeth Smock	Carlsbad, CA	3/13/2025
Charles Dean St. John	Spring, TX	3/13/2025
William Steven Standefer	McLean, VA	3/13/2025
Kevin Michael Stewart	Denver, CO	3/13/2025
Kenneth Francis Stoessner Jr.	Fairview, TX	3/13/2025
Jeffrey Jing Huei Tsay	Arlington, TX	3/13/2025
Jennifer Watson Vicari	Arlington, TX	3/13/2025
Suzanne Poplin Waldrep	La Follette, TN	3/13/2025
Ny-Liang Wang	Bellevue, WA	3/13/2025
Qingying Wang	Chicago, IL	3/13/2025
Jason Mark Wattier	Galveston, TX	3/13/2025
Amy Katherine Klein White	Plano, TX	3/13/2025
Linda Diane Wilson	Roanoke, TX	3/13/2025
Dee Ann Wolter	North Richland Hills, TX	3/13/2025
Randy Lynn Wright	Lubbock, TX	3/13/2025
Catherine C. Zammito	Houston, TX	3/13/2025

# 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
Justin Keith Bexley	Melissa, TX	3/13/2025
Pei-Han Chang	Taipei, TWN	3/13/2025
Zainab Ali Hashmi	Houston, TX	3/13/2025
Kristen Hingle Ilgenstein	Wimberley, TX	3/13/2025
Claire Kathleen Petolick	Aubrey, TX	3/13/2025
Domenic James Vellucci	Austin, TX	3/13/2025
Christopher Gray Wawro	Houston, TX	3/13/2025
Christopher Kwok-Leung Wong	Houston, TX	3/13/2025



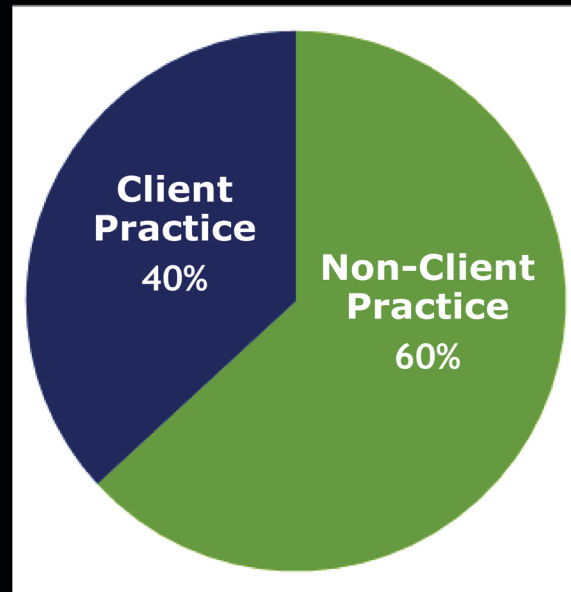
— TEXAS STATE BOARD of PUBLIC ACCOUNTANCY —

## Total Licensees



Overall CPA Total 78,418

## Where Texas CPAs Work



Practicing CPAs Total 55,985

### Client Practice

Employee	12,554
Partner, Officer, Director	7,314
Sole Proprietor	2,350
<b>Subtotal</b>	<b>22,218</b>

### Non-Client Practice

Industry	26,516
Other	3,805
Government	2,479
Education	967
<b>Subtotal</b>	<b>33,767</b>

### Other

Retired/Disabled	14,179
Reported Non-Practice	8,254
<b>Subtotal</b>	<b>22,433</b>

**Source:** Self-reported statistical data, as of April 1, 2025, for individuals with an issued license from the Texas State Board of Public Accountancy. Please note, some counts may not always add up to the sum total due to deficiencies in self-reported licensee data.

## - TEXAS STATE BOARD of PUBLIC ACCOUNTANCY -

### Gender Breakdown of NEW CPAs — Past 6 Years



**6,380**  
WOMEN



**52.3% WOMEN**  
**47.7% MEN**



**5,837**  
MEN



**12,217**  
NEW TEXAS CPAs

# HOW TO CONTACT THE 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

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AUSTIN, TEXAS

Follow the TSBPA on:

A background image showing several hands of different skin tones stacked on top of each other, symbolizing support and community. The hands are positioned against a dark, textured grey background.

# 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)**