

# TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

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## NEWS & UPDATES

### Proposed Rule Repeal

The Texas *Public Accountancy Act* was amended during the last legislative session to eliminate the requirement for non-CPA firm owners to take continuing professional education. At its July 16, 2020 meeting, the Board proposed to repeal Board **Rule 523.121** that requires CPE for non-CPA firm owners. The proposed repeal was published in the July 31, 2020 edition of the *Texas Register*. ■

### CPA Licensure Changes on the Horizon

The National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) plan to change the CPA licensure model to better reflect the knowledge, new technology skills, and competencies that CPAs must possess to meet the current and future needs of the practice. New CPAs are now expected to have more advanced critical thinking, problem solving, and professional judgment skills, as well as a better understanding of systems, controls, and data analysis.

NASBA and AICPA leadership recommend that state boards move to a “core + discipline” CPA licensure model. Their goal is to implement a new Uniform CPA Exam in January 2024. Although the new licensure model is still in its early phases of development, their proposal outlines that CPA candidates would be required to complete the same extensive core education and examination in accounting, auditing, tax and technology. However, CPA candidates would also choose a discipline to concentrate in, such as business reporting and analysis, information systems and controls, or tax compliance and planning.

In light of the new licensure model, NASBA released **proposed revisions to the Uniform Accountancy Act (UAA) Model Rules**, which provide the baseline standard for use by boards of accountancy in state rules and laws. The proposed changes were developed in collaboration with the AICPA and relate to educational requirements for CPA candidates and were written with the intention to promote uniformity among the 55 U.S. jurisdictions. The proposed changes include adding digital acumen and data analytics course content, new requirements for internships and independent study, and the inclusion of courses taken outside a school of business. The Board will consider the proposed changes and determine the courses that may need to be incorporated into the education rules. Visit the **CPA Evolution initiative website** to learn more about the new licensure model. ■

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The Texas State Board of Public Accountancy publishes the *Board Report* four times a year for its licensees.

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS  
SUCCESSFULLY COMPLETING REVIEW (as of July 21, 2020)

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010498	Ad Valorem Legal Seminar, Inc.	08/01/2022 - 07/31/2023	A
010340	Afairchild PC	06/01/2022 - 05/31/2023	A
009522	Alliance For Greater Works	09/01/2022 - 08/31/2023	A
002509	ATKG, LLP	10/01/2022 - 09/30/2023	A
010501	Barnham Graduate School & Seminary	08/01/2022 - 07/31/2023	A
010276	Birdsong Adams Knight Carroll LLP	07/01/2022 - 06/30/2023	A
008373	BMC Software, Inc.	09/01/2022 - 08/31/2023	A
003592	Boucher, Morgan & Young, PC	07/01/2022 - 06/30/2023	A
010284	Capital Farm Credit	08/01/2022 - 07/31/2023	A
010198	Cheniere Energy, Inc.	07/01/2022 - 06/30/2023	A
005306	Communities Foundation of Texas	09/01/2022 - 08/31/2023	A
007369	Goldin Peiser & Peiser LLP	07/01/2022 - 06/30/2023	A
010287	High Plains Chapter of The IIA	09/01/2022 - 08/31/2023	A
001028	International Assc. of Drilling Contractors	09/01/2022 - 08/31/2023	A
004151	Jaynes, Reitmeier, Boyd & Therrell, PC	08/01/2022 - 07/31/2023	A
003113	Kenwood & Associates, P.C.	09/01/2022 - 08/31/2023	A
005292	Linscomb and Williams	08/01/2022 - 07/31/2023	A
010419	McDermott International	07/01/2022 - 06/30/2023	A
010277	Online Continuing Education	07/01/2022 - 06/30/2023	A
010500	Oroian, Guest & Little, P.C.	08/01/2022 - 07/31/2023	A
009198	Petroleum Extension (PETEX)	08/01/2022 - 07/31/2023	A
010486	Silicon Valley Bank	06/01/2022 - 05/31/2023	A
010423	Society of Louisiana CPAs	08/01/2022 - 07/31/2023	A
010264	Summit Hotel Properties, Inc.	05/01/2022 - 04/30/2023	E
007006	Texas Association of Community Health Centers	08/01/2022 - 07/31/2023	A
002349	Texas Statewide Telephone Coop., Inc.	08/01/2022 - 07/31/2023	A
009528	Yeldell, Wilson, Wood & Reeve, P.C.	09/01/2022 - 08/31/2023	A

• Check the Board website at [www.tsbpa.texas.gov](http://www.tsbpa.texas.gov) for qualified CPE sponsors before enrolling in a CPE course.

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PUBLIC ACCOUNTANCY

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## Ratified at the May 14, 2020 Board Meeting

### AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation No.: 19-10-05L  
Respondent: Wesley Alan Tucker  
Hometown: Cedar Park, TX  
Certificate No.: 072859  
Rule Violations: 501.90(2), 501.90(10)  
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked. In addition, Respondent must pay \$628.26 in administrative costs within 30 days of the date of the Board Order.

Respondent wrote unauthorized checks to himself while acting as volunteer treasurer for a youth organization. Respondent repaid the funds to the organization.

2. Investigation No.: 19-11-06L  
Respondent: Thomas John Palmeri  
Hometown: Allen, TX  
Certificate No.: 054945  
Rule Violations: 501.90(4), 501.90(5)  
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked for a period of four years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for four years. In addition, Respondent must comply with conditions relating to his participation with the Accountants Confidential Assistance Network.

Respondent received four years of probation for the felony offense of Driving While Intoxicated 3rd.

### TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation Nos.: 19-09-20L and 19-09-21L  
Respondents: Russell A. Wallace and Wallace Accounting and Advisory Services, PLLC  
Hometown: Denton, TX  
Certificate No.: 101928  
Firm License No.: C09081  
Rule Violation: 501.81  
Act Violations: 901.401, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were ordered to pay \$1,000 in administrative penalties and \$357.11 in administrative costs within 120 days of the date of the Board Order. Respondent Firm is required to complete an accelerated peer review through the American Institute of Certified Public Accountants by September 30, 2020. Respondents issued compiled financial statements for a company, which were filed with the Texas Department of Transportation, when the firm license was expired.

2. Investigation No.: 19-08-11L  
Respondent: Cameron Paul Terry  
Hometown: Spring, TX  
Certificate No.: 088724  
Rule Violation: 501.90(7)  
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and ordered to pay \$6,000 in administrative penalties in accordance with the payment schedule outlined in the ACO. Respondent is prohibited from being an associated person of a registered accounting firm registered with Public Company Accountability and Oversight Board (PCAOB) for a period of one year from the date of the PCAOB Order (August 21, 2019). Respondent entered into an Offer of Settlement with the PCAOB which constitutes a consent decree concerning Respondent's right to practice before the PCAOB.

### PROPOSAL FOR DECISION

- Investigation Nos.: 19-07-08L, 19-07-12L, 19-07-13L, 19-07-14L, 19-08-07L and 19-08-08L  
Respondents: Philip Keith Miller and Philip Keith Miller (Firm)  
Hometown: Dallas, TX  
Certificate No.: 027790  
Firm License No.: T07633  
Rule Violations: 501.74(b), 501.76, 501.90(2), 501.90(10), 501.90(12), 501.93  
Act Violations: 901.502(6), 901.502(11)

Respondents failed to respond to an offer of an ACO by the Behavioral Enforcement Committee (BEC) revoking the Respondents' certificate and licenses for: 1) failing to respond to a client's inquiries regarding the status of work to be performed; 2) failing to return client records upon request; 3) failing to complete an engagement for which they were paid; 4) writing unauthorized checks to themselves for services that were not rendered; and 5) failing to respond to Board communications. The ACO also included \$30,000 in administrative penalties and \$1,667.29 in administrative costs and directed Respondents to make restitution of \$22,500.

A hearing was held before the Executive Director under Board Rule 519.24(f) on March 23, 2020 at which Respondents did not appear.

The Board ordered the revocation of Respondents' certificate and licenses, assessed an administrative penalty of \$30,000, administrative costs of \$3,484.73, and that Respondents be ordered to pay restitution of \$22,500.

## Ratified at the July 16, 2020 Board Meeting

### AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

1. Investigation Nos.: 09-03-05L & 09-07-15L  
Respondent: Veronica Lynn Kumpf  
Hometown: Manor, TX  
Certificate No.: 074674

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was conditionally reinstated and Respondent was placed on a one-year probated Revocation during which time Respondent must pay the \$6,000 administrative penalty and \$1,186.80 in administrative costs assessed when her certificate was revoked.

Respondent practiced with a delinquent, expired license, failed to complete clients' tax returns, failed to return client records, and failed to respond to Board communications.

2. Investigation No.: 18-05-03L  
SOAH Docket No.: 457-20-3218  
Respondent: Viswanath Palepu  
Hometown: Irving, TX  
Certificate No.: 092976  
Rule Violations: 501.81, 501.93  
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded. In addition, Respondent must pay an administrative penalty of \$500 and administrative costs of \$1,041.45 within 30 days of the Board Order.

Respondent failed to take recommended corrective action regarding his firm license and failed to respond to Board communications in a timely manner.

3. Investigation Nos.: 19-08-03L & 19-08-04L  
Respondents: Gregory Brian Porter & Gregory Brian Porter (Firm)  
Hometown: Mesquite, TX  
Certificate No.: 068747  
Firm License No.: T03176  
Rule Violations: 501.80, 501.81  
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$1,000 and \$527.71 in administrative costs within 30 days of the Board Order.

Respondent held himself out as a CPA while his license was expired and practiced public accountancy through an unregistered entity.

### TECHNICAL STANDARDS REVIEW COMMITTEE

1. Investigation No.: 20-02-05L  
Respondent: Linda L. Hawkins  
Hometown: Benbrook, TX  
Certificate No.: 052884  
Rule Violations: 501.60, 501.93, 527.4  
Act Violations: 901.159, 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate and license were revoked and Respondent is ordered to pay \$10,000 in administrative penalties and \$118.89 in administrative costs within 30 days of the Board Order.

Respondent issued reviewed and compiled financial statements without her firm being enrolled in the American Institute of Certified Public Accountants Peer Review Program. Respondent also failed to respond to written communications from the Board.

2. Investigation Nos.: 19-12-05L & 19-12-06L  
Respondents: Donald K. McPhee & PMB Helin Donovan, LLP  
Hometown: Austin, TX  
Certificate No.: 053069  
Firm License No.: P05374  
Rule Violation: 501.90(7)  
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondent McPhee was placed on limited scope prohibiting him from serving, or supervising the work of another person who is serving, as an engagement partner, engagement quality reviewer, or similar capacity, or exercising signature authority, in the performance of audits, compilations and reviews conducted pursuant to Public Company Accountability and Oversight Board (PCAOB) audit standards. This limitation is imposed for a period of two years from the date of the PCAOB Order whereby Respondent Firm was placed on limited scope prohibiting it from performing audits, compilations and reviews conducted pursuant to PCAOB audit standards. This limitation is imposed for a period of two years from the date of the PCAOB Order and until such time as the PCAOB may grant any future application of the Firm for registration, whichever is later. Respondent McPhee is ordered to pay an administrative penalty of \$10,000, Respondent Firm is ordered to pay an administrative penalty of \$20,000, and Respondents are ordered to pay administrative costs of \$346.90 within 30 days of the Board order. Respondent McPhee and Respondent Firm were the subjects of a PCAOB Order in PCAOB Release No. 105-7019-031, styled *In the Matter of PMB HELIN DONOVAN, LLP and DONALD K. MCPHEE, Respondents*, dated December 17, 2019. The PCAOB Order accepted Offers of Settlement submitted by Respondents who, without admitting or denying the PCAOB's findings, agreed to the disciplinary measures imposed by the PCAOB.

## Continuing Professional Education Actions

The respondents listed below were not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the Act. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of Board Rule 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
Salman Khan Afridi, Frisco, TX	07/16/2020
Philip Armand Baker, Denton, TX	07/16/2020
Cassandra Bale, Austin, TX	07/16/2020
Shawn Christopher Ball, Philadelphia, PA	05/14/2020
Samuel Lance Baughman Jr., Fort Worth, TX	07/16/2020
Citlalli Luna Benson, Calgary, Canada	07/16/2020
Anthony John Bird, Southlake, TX	07/16/2020
Steven Alan Bobo, Houston, TX	05/14/2020
Hemant Bohra, McKinney, TX	07/16/2020
David Paul Bradtke, Flower Mound, TX	05/14/2020
Rachel Lou Branyan, Dallas, TX	05/14/2020
Leslie Marie Briggs, Austin, TX	05/14/2020
John Gillette Burns, Leakey, TX	07/16/2020
Patti Dugas Carpenter, Arlington, TX	05/14/2020
Angela Dunn Cassell, Midlothian, TX	05/14/2020
Melvin Moncur Chadwick, Carrollton, TX	07/16/2020
Brenda Trice Claborn, Keller, TX	07/16/2020
Fredrick Adrian Cook, Plano, TX	07/16/2020
John Donald Corcoran, Dallas, TX	07/16/2020
Jerry Lloyd Costlow, Dallas, TX	05/14/2020
Christie Lynn Cowart, Dallas, TX	07/16/2020
Blair Lee Dance, Irving, TX	05/14/2020
Maria Teresa Danger, Round Rock, TX	07/16/2020
Bret Dunbar, Katy, TX	07/16/2020
Kelly Wade Earls, Frisco, TX	05/14/2020
Melynda Duncan Einhaus, Austin, TX	05/14/2020
Alison Kaye Engel, Vienna, VA	07/16/2020
Monte Lee Finley, Houston, TX	07/16/2020
Gloria Elma Flores, Laredo, TX	07/16/2020
Amanda D. Friedman, Austin, TX	07/16/2020
Jason Cary Galbraith, Euless, TX	07/16/2020
Lisa Marie Gann, Grapevine, TX	05/14/2020
Edward Nathan Glenn II, Austin, TX	07/16/2020
Valerie Kei Goldsmith, Katy, TX	07/16/2020
Rosita Nina Golnabi, Dallas, TX	07/16/2020
Kelly Deane Gottschalk, Dallas, TX	07/16/2020
Kimberly A. Hallett, Dallas, TX	07/16/2020
Jane Colleen Hansen, Plano, TX	07/16/2020
Benjamin Herbert Hart, Houston, TX	07/16/2020
Jacob Andrew Hause, Beeville, TX	07/16/2020
Dana Hebert, Houston, TX	07/16/2020
Kathleen Ellis Hedrick, Mountain Brook, AL	07/16/2020
Aaron Allan Heller, Mission, TX	07/16/2020
Benjamin Tyler Holliday, Arlington, TX	07/16/2020
Tracy Alan Israel, Frisco, TX	07/16/2020
Rick A. Jenson, Dallas, TX	05/14/2020
Kevyn Eileen Brown Kerr, Dallas, TX	07/16/2020
Samiullah Khan, Rosharon, TX	07/16/2020

## Respondent / Location

Respondent / Location	Board Date
Stephen Scott Kilgore, Houston, TX	07/16/2020
Chon Chin Kim, Sachse, TX	07/16/2020
Annette Lee Knebel, Tomball, TX	05/14/2020
Jennifer Lynn Kolkhorst, Cypress, TX	07/16/2020
Kathleen Kravik-Farnsworth, Spicewood, TX	05/14/2020
James Edward Leonard, Charlotte, NC	05/14/2020
Sharon Rose Leshikar, Houston, TX	05/14/2020
Rebecca A. Luce, Lufkin, TX	07/16/2020
Nicholas Antero Ludtke, Houston, TX	05/14/2020
Michael Chi Ly, Pearland, TX	05/14/2020
Hingsum David Mak, Sugar Land, TX	05/14/2020
Katie Pope Markasky, Jacksonville, TX	07/16/2020
William W. McMahan, Sunnyvale, TX	05/14/2020
Alexandra Michalik, Jozefow, Poland	05/14/2020
Angelica Grosco Mings, Austin, TX	07/16/2020
Ronnie Lee Morgan, De Soto, TX	07/16/2020
Barton L. Neal, Plano, TX	07/16/2020
Tanya Renee Newman, Dallas, TX	07/16/2020
Teresa Elaine Niles, Plano, TX	07/16/2020
Florence Lynn Nollkamper, Seguin, TX	07/16/2020
Andrew Charles Pape, Katy, TX	05/14/2020
Jung Sik Park, Cypress, TX	05/14/2020
Simi Saxena Patel, Houston, TX	07/16/2020
Jeremy Joseph Petrie, Austin, TX	07/16/2020
Lisa Ann Pitts, Sugar Land, TX	07/16/2020
Jimmie Dennis Pissot, Conroe, TX	07/16/2020
John Elrees Porche III, Corpus Christi, TX	05/14/2020
Afia Akram Qureshi, Brookshire, TX	07/16/2020
Monica Dean Rachel, Dallas, TX	07/16/2020
Diane Rose Reynolds, Grand Prairie, TX	07/16/2020
Todd Michael Richards, Houston, TX	05/14/2020
Chad Michael Robottom, Dallas, TX	05/14/2020
Angel Lauren Rodriguez, Austin, TX	05/14/2020
Jennifer Hilton Sampson, Dallas, TX	07/16/2020
Luis Carlos Saucedo, Austin, TX	07/16/2020
Tawny Gayle Schaffer, Midlothian, TX	05/14/2020
Gary John Harold Sommer, Houston, TX	07/16/2020
Janelle Marie Sykes, San Antonio, TX	05/14/2020
David Edward Tamez, Austin, TX	05/14/2020
Charles Newton Thompson, Austin, TX	07/16/2020
John Ernest Trevathan Jr., Sugar Land, TX	05/14/2020
Alan Wayne Uecker, Spring Branch, TX	07/16/2020
Denisha Morrow Ukpe, Stafford, TX	07/16/2020
Anna Ramiro Uy, Houston, TX	07/16/2020
Joshua C. Vaughn, Flower Mound, TX	05/14/2020
Martin Joseph Veilleux, Austin, TX	07/16/2020
Rolando Ventura, Richmond, TX	05/14/2020
Debra Denise Waldrop, Austin, TX	05/14/2020
Jennifer J. Walker, Fort Worth, TX	05/14/2020
Steven Anthony Way, Dallas, TX	07/16/2020
Steven D. Weatherford, Dallas, TX	05/14/2020
Michael W. Weibel, Lewisville, TX	07/16/2020
Shauna Patrice White, Midlothian, TX	05/14/2020
Chantel Denise Williams, Houston, TX	07/16/2020
Christine Mae Williams, McKinney, TX	07/16/2020
Kevin Dale Wilson, Grapevine, TX	07/16/2020
Xiaoying Yang, San Jose, CA	05/14/2020
Ann Smail Yett, Austin, TX	07/16/2020
Mebea Asefa Yohannes, Frisco, TX	05/14/2020
Ira Bruce Young, Lakeway, TX	05/14/2020
Michael Bradley Young, Houston, TX	05/14/2020

### 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 / Location</b>	<b>Board Date</b>	<b>Respondent / Location</b>	<b>Board Date</b>
Gary R. Alexander, San Antonio, TX	05/14/2020	Robert Winston Gray, Spicewood, TX	07/16/2020
Randy Mark Aman, Dallas, TX	05/14/2020	Jordan Scott Green, Louisville, KY	07/16/2020
Eric Ryan Anderson, St. Louis Park, MN	07/16/2020	Marilyn Durden Guion, Houston, TX	05/14/2020
Aileen Aragon, Houston, TX	07/16/2020	Garry Lamar Gummelt, Dallas, TX	05/14/2020
Kathryn Lorraine Atkins, N Smithfield, RI	05/14/2020	Robert Earl Haag, Amarillo, TX	07/16/2020
Kenneth Richard Babb, Midlothian, TX	07/16/2020	Tom Charles Hardy Jr., Houston, TX	05/14/2020
Malcolm Lee Baker, Houston, TX	05/14/2020	Mary Yvonne Gebert Hawes, Lewisville, TX	07/16/2020
Daniel Clayton Belcher, New Orleans, LA	05/14/2020	William Christian Helmbrecht III, Dallas, TX	05/14/2020
John Martin Bell, Houston, TX	05/14/2020	William Benjamin Hickman, Hurley, NM	07/16/2020
Margaret Louise Black, Dayton, TX	05/14/2020	Susan Kay Holcomb, Clovis, CA	07/16/2020
June M. Blaine, Plano, TX	07/16/2020	Melanie Manning Holshouser, Suffolk, VA	05/14/2020
Jon Ellis Bolden, Waxahachie, TX	07/16/2020	Vonda Inez Hood, Sunset, TX	07/16/2020
Arthur Martin Bolinger Jr., Spring, TX	05/14/2020	Cyneathia Way Hunter, Irving, TX	07/16/2020
Keith Lawrence Bown, Dallas, TX	07/16/2020	Olufisayo Victor Ijamakinwa, Houston, TX	07/16/2020
Janyce Smith Brannon, McKinney, TX	05/14/2020	Bunrith Im, San Francisco, CA	07/16/2020
Helen M. Cowperthwait Brown, Alma, AR	07/16/2020	Colin Jao, Plano, TX	05/14/2020
Mark Allen Brown, Tomball, TX	05/14/2020	Irwin Melvin Jarett, Buffalo Grove, IL	05/14/2020
Russell Cory Brown, Kansas City, KS	05/14/2020	William Patrick Johannesen, Dallas, TX	07/16/2020
James Milton Butler, Dallas, TX	07/16/2020	Michelle Baxter Johnson, Dexter, MO	05/14/2020
Michael James Cagney, The Woodlands, TX	05/14/2020	Janet Schoepf Joiner, Lubbock, TX	07/16/2020
Roy Allen Carter, Lewisville, TX	05/14/2020	Leonard Wayne Joiner, Allen, TX	07/16/2020
Roy Cavanaugh, Austin, TX	07/16/2020	Robyn Ann Jones, Tyler, TX	05/14/2020
Grace Lee Chang, Pasadena, CA	05/14/2020	Shelly R. Kasitz, Lantana, TX	07/16/2020
Brice Olivier Chelly, Richmond, TX	07/16/2020	Peter Alan Kemp, Dallas, TX	07/16/2020
Jonathan Clifford Cherry, Grandview, TX	05/14/2020	Karl David Kintzele, Michigan City, IN	07/16/2020
Shelley Lynn Choate, Artesia, NM	05/14/2020	Walter Bonnell Knebel, Livingston, TX	07/16/2020
Nathan Griffiths Cohen, Houston, TX	05/14/2020	Paul Julius Koepp, Forth Worth, TX	05/14/2020
Jay Alan Comstock, Carrollton, TX	05/14/2020	Robert Asare Kumi, Accra, Ghana	05/14/2020
Claire E. Cordell, Houston, TX	05/14/2020	Alejandro Landin, Corpus Christi, TX	07/16/2020
Michael Chad Crow, Bartonville, TX	05/14/2020	James Elton Lankford II, West, TX	05/14/2020
James Giffen Crump, Houston, TX	07/16/2020	Angela Rendi Lee, Austin, TX	07/16/2020
Blaine Delroy Dahlseide, Dhahran, SAU	05/14/2020	Thomas Saeho Lee, Houston, TX	05/14/2020
Merritt Douglas Dake, Little Rock, AR	05/14/2020	Robert Perry Leslie, Los Gatos, CA	07/16/2020
Norman Cleatus Dodson, Fairhope, AL	07/16/2020	Steven Howard Levin, Dallas, TX	07/16/2020
Cathleen Marie Dowdie, Augustine, FL	07/16/2020	Fang Li, Woodland Hills, CA	07/16/2020
Thuy Thi Duong, Garden Grove, CA	05/14/2020	Zhixuan Li, Houston, TX	07/16/2020
John Herbert Elliott, Grand Prairie, TX	07/16/2020	Abby Liechty, Louisville, KY	05/14/2020
Elizabeth Anne Ennis, Galena, OH	05/14/2020	Shueh-Ching Lin, Carlsbad, CA	05/14/2020
Thomas Anthony Fair, Houston, TX	07/16/2020	Robert Waldo Little, Longview, TX	07/16/2020
Ross Meroney Fairweather, Kalispell, MT	07/16/2020	Chay Xiang Loong, Boston, MA	07/16/2020
Kathy Jenine Felt, Sandy, UT	07/16/2020	Monroe Martin Luther, Houston, TX	07/16/2020
Susan M. Finfer, Austin, TX	05/14/2020	Grace Louise Martindell, Dallas, TX	07/16/2020
Deborah Kay Finley, Pt Charlotte, FL	07/16/2020	Jane Mary Mathew, San Francisco, CA	05/14/2020
Douglas Burchard Freer, Round Rock, TX	05/14/2020	John Lawrence McAdoo, Christoval, TX	05/14/2020
John Gregory Gaines, San Antonio, TX	05/14/2020	Nancy Lois McCullough, Mesquite, TX	07/16/2020
Gregory G. Garrett, Cuba, IL	07/16/2020	Lee Webster Mcguire Sr., Corpus Christi, TX	05/14/2020
John Thomas Genter, Tampa, FL	05/14/2020	April D. McKean, Walker, LA	05/14/2020
Roman Gomez Jr., San Antonio, TX	07/16/2020	Kara Marie McSwiggin, Georgetown, TX	07/16/2020
Carol Ann Conklin Gordon, Raleigh, NC	05/14/2020	Mark Anthony Medford, Memphis, TN	05/14/2020
John Dickson Gray, Mentor, OH	05/14/2020	Jack Orville Mezzetti Jr., Austin, TX	05/14/2020
		Daryl Kay Michaelson, Hughes Springs, TX	07/16/2020
		Amy Tjaden Mintner, Austin, TX	07/16/2020
		Derrick Phinease Moore, De Soto, TX	07/16/2020
		Mary Caudle Moore, Houston, TX	07/16/2020
		Russell Eugene Moore, Baytown, TX	07/16/2020
		Helen Woodford Morgan, Sabah, Malaysia	07/16/2020
		William Gene Morris, Kingwood, TX	05/14/2020
		Jared Randall Musick, Centennial, CO	05/14/2020
		Ashley Janine Neslage, Houston, TX	05/14/2020
		Lisa Grady Newburn, Fair Oaks Ranch, TX	07/16/2020
		Natalie H. Nichelson, Lake Dallas, TX	07/16/2020
		Alana Kathryn O'Connell, Dallas, TX	07/16/2020
		John Brian O'Connor, San Antonio, TX	05/14/2020
		Adannaya U. Obua, Houston, TX	05/14/2020

**Respondent / Location****Board Date**

Oscar Javier Ornelas, El Paso, TX	07/16/2020
Mary Linda Orphan, Conroe, TX	07/16/2020
Cheryl Ann Overman, Dallas, TX	07/16/2020
Michael Wayne Paul, Houston, TX	07/16/2020
Robert Dale Peltier, Richardson, TX	05/14/2020
Gricky Dale Peninger, Granbury, TX	07/16/2020
Lynette K. Penrod, Ogden, UT	05/14/2020
Floyd Roger Permenter, Henderson, TX	07/16/2020
Uel Edwin Pitts II, Dallas, TX	05/14/2020
Howard Allen Plotkin, Houston, TX	05/14/2020
Ethan Kendall Powell, Frisco, TX	07/16/2020
Steven Daniel Ray, Champaign, IL	07/16/2020
Bryan David Reed, Prosper, TX	07/16/2020
Ulys Ray Reid, Little Rock, AR	07/16/2020
Linda Susan Riley, Killeen, TX	07/16/2020
Thomas Michael Robinson, Clover, SC	05/14/2020
Jill Ann Lippert Rodgers, Fort Worth, TX	07/16/2020
Janice Leann Roggenkamp, Houston, TX	05/14/2020
Jose Elias Rosales, Austin, TX	05/14/2020
Brenda Sue Rubin, Houston, TX	05/14/2020
Gene Eldon Rupright, Dallas, TX	07/16/2020
Gregory William Schilling, Houston, TX	07/16/2020
Charles Ray Schoch, New Braunfels, TX	07/16/2020
Martha Kay Schuh, San Antonio, TX	05/14/2020
Edward H. Schulz, Bullard, TX	05/14/2020
Bobbie Raedean Schumacher, Bulverde, TX	07/16/2020
Monica Kishor Shah, Sugar Land, TX	05/14/2020
Don Scott Shaver, Beaumont, TX	05/14/2020
Dena Lynette Shelton, Cedar Hill, TX	05/14/2020
Scott Randall Shepherd, San Antonio, TX	05/14/2020
Robert Derek Shultz, Bryan, TX	05/14/2020
Tracy Fritz Smith, San Antonio, TX	07/16/2020
Michelle Annette Tighe Somerville, Lakeside, CA	05/14/2020
Janice M. Spelman, El Paso, TX	05/14/2020
Hugh Allison Spinks, Houston, TX	07/16/2020
Zachary Robert Stenzler, Dallas, TX	05/14/2020
John Alvin Swartz Jr., Houston, TX	07/16/2020
Shirley Gail Talley, Mercedes, TX	05/14/2020
Betty Jo Taylor, Houston, TX	05/14/2020
Mary Louise Theisen, El Paso, TX	05/14/2020
Russell Ralph Thompson Jr., Saint George, UT	05/14/2020
Catherine Mary Trujillo, El Paso, TX	05/14/2020
Robert Vance Ullsh Jr., Houston, TX	05/14/2020
Jose Antonio Valle, Tracy, CA	05/14/2020
William Bateman Vandivort II, Dallas, TX	07/16/2020
Nora Beatriz Wachter, Frisco, TX	07/16/2020
Jane Rushing Waddle, Weatherford, TX	07/16/2020
Samara Louise Wakefield, Tulsa, OK	07/16/2020
Corby Bryan Walker, Spring Branch, TX	07/16/2020
Jessica Joan Michelle Watts, Arlington, VA	07/16/2020
Daniel Joseph Webb, Houston, TX	07/16/2020
Timothy Craig Wheeler, Dallas, TX	05/14/2020
Errol Lloyd Williams, Katy, TX	07/16/2020
Sue Williams, Carrollton, TX	05/14/2020
Steven Hal Wilson, Bountiful, UT	05/14/2020
Robert Patrick Witte, Arlington, TX	07/16/2020
Chris Abbott Wood, Grapevine, TX	05/14/2020
John Paul Wright, Shreveport, LA	07/16/2020
Thomas Alan Wuerstlin, Pope Valley, CA	05/14/2020

**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**

Renee' Stackhouse Ash, Houston, TX	07/16/2020
Kara L. Belew, Austin, TX	07/16/2020
Hannah Lee Cho, Plano, TX	07/16/2020
Anthony Colton Culpepper, Houston, TX	07/16/2020
Bettye S. Griffin, Grand Prairie, TX	05/14/2020
Judith Stellwagen Jensen, Silverdale, WA	07/16/2020
Samuel Price Kancewick, Houston, TX	05/14/2020
Daniel Peter Linden, Southhampton, Bermuda	07/16/2020
John Dexter Penn, Lufkin, TX	07/16/2020
Glenn Preston Story, Southlake, TX	05/14/2020
Natalie Juliet Vesti, New York, NY	07/16/2020

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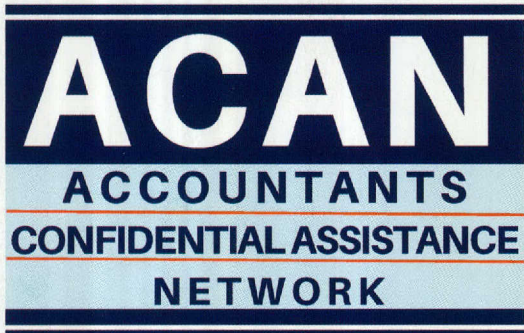
To learn more about becoming a qualified peer reviewer, visit the Peer Review section of [tscpa.org](http://tscpa.org) (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review ([jcross@tscpa.net](mailto:jcross@tscpa.net) or 972-687-8617).

Texas State Board of Public Accountancy  
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