

The Executive Committee of the Texas State Board of Public Accountancy is holding a meeting by online video conference call pursuant to §551.127 of the Open Meetings Act. The public may attend the meeting in-person at the office of the Board which is located at 505 E. Huntland Drive, Suite 370, Austin, Texas 78752. The Chair of the Executive Committee will be present at the 505 E. Huntland Drive location for the entirety of the meeting. In the alternative, the public may attend the meeting virtually using the following link.

Topic: Executive Committee Meeting

Time: Jan 17, 2024 02:00 PM Central Time (US and Canada)

<https://www.zoomgov.com/j/1607278609?pwd=UIFRWk9vSzB4S2Q0aUdEcTF5ODhpQT09>

Meeting ID: 160 727 8609

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Meeting ID: 160 727 8609

<p style="text-align: center;"><b>Agenda Item IV</b> <b>Report of the Executive Committee</b> <b>January 17, 2024</b></p>
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- A. Review and possible action on the Board's financial statements
- B. Review and approval of the Board's Equal Employment Opportunity Report – CY 2023
- C. Historically Underutilized Businesses (HUB) Expenditure Summary
- D. Review of NASBA/AICPA matters:
  - NASBA dates of interest:
    - a. 29<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel  
March 25 – 27, 2024, Nashville, TN
    - b. 42<sup>nd</sup> Annual Conference for Executive Directors and Board Staff  
March 25 – 27, 2024, Nashville, TN
    - c. 2024 Western Regional Meeting, June 25-27, 2024, Omaha, NE
    - d. 117<sup>th</sup> Annual Meeting, October 27-30, 2024, Orlando, FL
- E. Review of general correspondence

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<p style="text-align: center;"><b>Agenda Item IV</b> <b>Report of the Executive Committee</b> <b>January 17, 2024</b></p>
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A. Review and possible action on the Board's financial statements

**DISCUSSION:** Ms. Espinoza-Riley, Treasurer, will present the Board's financial statements.

**RECOMMENDATION:** The staff recommends that the Board's financial statements be approved as presented.

**SUGGESTED MOTION:** That the Board's financial statements be approved as presented.

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TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Financial Overview

For the 3 Months Ending November 30, 2023

Annual Budget						
	Actual	Annual Budget	Variance	Percent Remaining	Target	Variance
Revenues - YTD	\$ 2,108,325	\$ 7,915,233	\$ 5,806,908	73.36%	75.00%	1.64%
Expenditures - YTD	\$ (1,652,082)	\$ (7,133,388)	\$ 5,481,306	76.84%	75.00%	1.84%
Net - YTD	456,243	781,845	\$ (325,602)	41.65%	75.00%	33.35%
Transfer Out - SDSI annual payment	\$ (175,836)	\$ (703,344)	\$ (527,508)	75.00%	75.00%	0.00%
Net Increase/(Reduction) in Fund Balance	\$ 280,407	\$ 78,501	\$ 201,906	-257.2%	75.00%	-332.20%
<p><b>Revenues:</b> See <i>Revenue Budget Summary</i> for additional information</p> <ul style="list-style-type: none"> <li>● Revenue collected over budget by 1.64%                             <ul style="list-style-type: none"> <li>➔ Sponsor, exam, and other revenues are over budget.</li> </ul> </li> </ul> <p><b>Expenditures:</b> See <i>Expenditure Budget Summary</i> for additional information</p> <ul style="list-style-type: none"> <li>● Expenditures under budget by 1.84%                             <ul style="list-style-type: none"> <li>➔ See <i>Expenditure Budget Summary</i> for discussion of budget items.</li> </ul> </li> </ul>						

Revenues and Expenditures and Changes in Fund Balance				
	Current Year	Prior Year	Difference	% Difference
Beginning Fund Balance 9/01/2023	\$ 6,888,289	\$ 5,728,242		
Revenues	2,108,325	1,767,204	341,121	19.3%
Expenditures	(1,671,137)	(1,608,627)	62,510	3.9%
Other Financing Sources (Uses)	(176,056)	(176,267)	(211)	-0.1%
Ending Fund Balance 11/30/23	<u>\$ 7,149,421</u>	<u>\$ 5,710,552</u>		
Net increase/(reduction) in FB	\$ 261,132	\$ (17,690)		
Budgeted Ending Fund Balance	\$ 5,599,836	\$ 5,521,335		
* EXH II expenditures include FY 22 and 23 expenditures of \$21,873.90 and Encumbrances of \$2,818.90.				

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY  
Performance Measures  
For the 3 Months Ending November 30, 2023

Performance Measures:

	Sept. 23-Nov. 23	Dec. 23-Feb. 24	Mar. 24-May 24	June 24-Aug. 24				
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	YTD	Target	%	FY 23
<b>Exam Related Measures:</b>								
Individuals examined within one quarter	3,187				3,187	9,932	32%	9,488
Sections taken	4,250				4,250	13,903	31%	12,563
Average sections taken per individual per quarter	1.33				1.33	1.40	95%	1.32
<b>Licensing Related Measures:</b>								
Number of individuals licensed	78,206				not cumulative	78,490	100%	78,270
Number of business facilities licensed (firms) <sup>a</sup>	8,449				not cumulative	8,328	101%	8,509
<b>Peer Review Related Measures:</b>								
Number of accounting firms subject to peer review	1,837				not cumulative	1,700	108%	1,859
Number of Peer Reviews Conducted	118				118	566	21%	614
Percentage of accounting firms reviewed	6.4%				6.4%	33%	19%	33.0%
Percentage of accounting firms receiving favorable review	85.6%				85.6%	83.8%	102%	79.3%
Number of peer reviews examined by the Peer Review Oversight Board	118				118	566	21%	614
<b>Sponsor Review Program Related Measures:</b>								
Number of CPE Sponsors Reviewed	50				50	143	35%	116
Number of CPE Sponsors Subject to Review	442				not cumulative	418	106%	403
<b>Enforcement Related Measures:</b>								
<b>Administrative:</b>								
Open violations, beginning	1,384				1,384			1,387
Violations opened	755				755			4,935
Violations closed	(1,047)				(1,047)			(4,909)
Previous quarter adjustment	(7)				(7)			(29)
Open violations, ending	1,085				1,085			1,384
Average time for complaint resolution (days)	136.2				136.2	125.1	109%	117.3
<b>Disciplinary:</b>								
Open violations, beginning	406				406			344
Violations opened	193				321			443
Violations closed	(187)				(211)			(277)
Previous quarter adjustment	(4)				(4)			(104)
Open violations, ending	408			-	512			406
Average time for complaint resolution (days)	156.0				156.0	207.9	75%	265.2

<sup>a</sup> This measure is the number of Registered Accounting Firms not Practice Units. The number of Practice Units is used for estimating revenue because Firms may have more than one Practice Unit.

<sup>b</sup> Case numbers are estimates based on best available data, subject to additional review of violation coding. Rule changes over time may affect coding.

Texas State Board of Public Accountancy  
Revenue Budget Report  
From September 1, 2023 - November 30, 2023

Account Title	Current Month's Revenue	YTD Revenue	Total Budget	Variance	% Budget Remaining	Versus Target
						75.00% F (U)
<b>CPA License</b>	<b>\$ 521,653.00</b>	<b>\$ 1,507,878.25</b>	<b>\$ 5,738,522.09</b>	<b>4,230,643.84</b>	<b>73.7%</b>	1.3%
<b>CPE Sponsor Review</b>	<b>33,950.00</b>	<b>84,000.00</b>	<b>206,735.74</b>	<b>122,735.74</b>	<b>59.4%</b>	15.6%
<b>Firm Office License</b>	<b>53,687.95</b>	<b>181,251.95</b>	<b>816,352.28</b>	<b>635,100.33</b>	<b>77.8%</b>	-2.8%
<b>Late Payment Fees</b>	<b>31,083.50</b>	<b>90,437.06</b>	<b>364,078.28</b>	<b>273,641.22</b>	<b>75.2%</b>	-0.2%
Application of Intent - Evaluation Fee	7,100.00	21,340.00	73,691.10	52,351.10	71.0%	4.0%
Transfer of Credit IN	100.00	900.00	4,057.03	3,157.03	77.8%	-2.8%
Exam Eligibility Fee - AUD	5,655.00	18,555.00	61,807.83	43,252.83	70.0%	5.0%
Exam Eligibility Fee - FAR	4,305.00	12,795.00	55,676.98	42,881.98	77.0%	-2.0%
Exam Eligibility Fee - REG	4,050.00	12,630.00	59,909.09	47,279.09	78.9%	-3.9%
Exam Eligibility Fee - BEC	6,375.00	36,015.00	22,646.64	(13,368.36)	-59.0%	134.0%
Exam Eligibility Fee - BAR	30.00	30.00	15,097.76	15,067.76	99.8%	-24.8%
Exam Eligibility Fee - ISC	15.00	15.00	15,097.76	15,082.76	99.9%	-24.9%
Exam Eligibility Fee - TCP	165.00	165.00	15,097.76	14,932.76	98.9%	-23.9%
<b>Exam Fees</b>	<b>27,795.00</b>	<b>102,445.00</b>	<b>323,081.95</b>	<b>220,636.95</b>	<b>68.3%</b>	6.7%
Certificate Fee	6,700.00	22,600.00	92,726.20	70,126.20	75.6%	-0.6%
Reciprocal Registration	6,000.00	15,000.00	74,051.66	59,051.66	79.7%	-4.7%
Temporary Practice	0.00	0.00	0.00	0.00	N/A	N/A
Direct Administrative Costs - Enforcement	7,442.57	8,654.69	41,829.28	33,174.59	79.3%	-4.3%
Voided Warrants	0.00	0.00	0.00	0.00	N/A	N/A
Transfer of Credit - OUT	880.00	2,520.00	9,187.34	6,667.34	72.6%	2.4%
Interest Income	27,683.60	82,009.42	200,000.00	117,990.58	59.0%	16.0%
Interest on Judgments	0.00	0.00	0.00	0.00	N/A	N/A
Sales of Lists/Miscellaneous Copies/NSF Fees	0.00	15.00	1,112.00	1,097.00	98.7%	-23.7%
Lettering of Replacement CPA Certificate	50.00	400.00	3,390.90	2,990.90	88.2%	-13.2%
AICPA Regrades	0.00	40.00	0.00	(40.00)	N/A	N/A
Reimbursements - 3rd Party (Reimbursements from TBAE IAC)	3,691.31	11,073.93	44,406.60	33,332.67	N/A	N/A
<b>Other Collections</b>	<b>52,447.48</b>	<b>142,313.04</b>	<b>466,703.98</b>	<b>324,390.94</b>	<b>69.5%</b>	5.5%
<b>Total Revenue</b>	<b>\$ 720,616.93</b>	<b>\$ 2,108,325.30</b>	<b>\$ 7,915,474.32</b>	<b>\$ 5,807,149.02</b>	<b>73.4%</b>	1.64%



Texas State Board of Public Accountancy  
Expenditure Budget Report  
From September 1, 2023 - November 30, 2023

Account Title	Current Month's Expenditures	YTD Expenditures	YTD Encumbrances	Total Budget	Budget Remaining	% Budget Remaining	% Variance vs. Target	\$ Variance vs. Target
							75.0% F (U)	
F0410 Debt Service - Interest	2,909.48	8,717.42	0.00	33,107.82	24,390.40	73.67%	-1.33%	(440.46)
L1001 Sal & Wages - Comp. Per Diem	1,200.00	1,200.00	0.00	18,900.00	17,700.00	93.65%	18.65%	3,525.00
S&W Salaries & Wages	278,396.27	817,853.66	0.00	3,727,653.28	2,909,799.62	78.06%	3.06%	114,059.66
M9000 Payroll Related Costs (IC)	88,310.56	265,256.51	0.00	1,051,473.76	786,217.25	74.77%	-0.23%	(2,388.07)
N2004 Prof Fees - Court Reporters	0.00	0.00	0.00	1,241.60	1,241.60	100.00%	25.00%	310.40
N2005 Prof Fees-Legal Svcs-OAG & OLC	210.00	2,940.00	0.00	262,500.00	259,560.00	98.88%	23.88%	62,685.00
N2007 Prof Fees - Fin/Acctg. Svcs.	0.00	0.00	0.00	34,545.42	34,545.42	100.00%	25.00%	8,636.36
N2008 Prof Fees - Expert Witnesses	11,816.25	11,816.25	0.00	263,245.91	251,429.66	95.51%	20.51%	53,995.23
N2009 Prof Fees - PROB	4,620.00	8,440.00	0.00	54,289.99	45,849.99	84.45%	9.45%	5,132.50
N2010 Prof Fees - SOAH	0.00	15,626.52	0.00	42,000.00	26,373.48	62.79% A1	-12.21%	(5,126.52)
N2011 Prof Fees - Computer	5,225.00	33,675.00	0.00	224,562.36	190,887.36	85.00%	10.00%	22,465.59
N2019 Prof Fees - Other	0.00	2,675.00	0.00	3,675.00	1,000.00	27.21%	-47.79%	(1,756.25)
N2022 PF - SRP - Review	1,718.75	11,374.75	0.00	9,059.79	(2,314.96)	-25.55% C	-100.55%	(9,109.80)
P2001 Travel-In State-Board Mbrs.	96.94	1,094.87	0.00	36,749.98	35,655.11	97.02%	22.02%	8,092.63
P2002 Travel-In State-Employees	87.53	290.49	0.00	4,492.11	4,201.62	93.53%	18.53%	832.54
P2003 Travel-In State-Adv Comm Mbrs	0.00	0.00	0.00	3,126.84	3,126.84	100.00%	25.00%	781.71
P2021 Travel-Out-of-State-Bd. Mbrs.	1,711.08	1,711.08	0.00	9,144.33	7,433.25	81.29%	6.29%	575.00
P2022 Travel-Out-of-State-Employees	3,162.69	4,611.71	0.00	10,275.40	5,663.69	55.12%	-19.88%	(2,042.86)
Q2001 Material & Supplies	6,583.85	22,551.41	457.34	67,630.61	44,621.86	65.98% B1	-9.02%	(6,101.10)
Q2005 Mats/Supp - Office Meter Post	0.00	10,000.00	0.00	63,087.25	53,087.25	84.15%	9.15%	5,771.81
Q2006 Mats/Supp - Bulk Rate Postage	0.00	0.00	0.00	1,000.00	1,000.00	100.00%	25.00%	250.00
Q2009 Mats/Suppl - Other Postage	0.00	0.00	0.00	300.00	300.00	100.00%	25.00%	75.00
R2001 Communication & Utilities	11,080.41	16,945.29	0.00	75,600.00	58,654.71	77.59%	2.59%	1,954.71
S2001 Repairs & Maint-Annual Confs.	2,321.04	59,174.20	0.00	91,284.79	32,110.59	35.18% B2	-39.82%	(36,353.00)
S2005 Repairs & Maintenance - Other	19,680.05	19,688.05	2,361.56	9,895.60	(12,154.01)	-122.82% D	-197.82%	(19,575.71)
T2001 Rentals & Leases-Furn/Eqpt	64.72	6,342.74	0.00	31,243.73	24,900.99	79.70%	4.70%	1,468.19
T2004 Rentals & Leases-Furn/Eqpt SIC	0.00	0.00	0.00	13,125.00	13,125.00	100.00%	25.00%	3,281.25
T2013 Rental & Leases-Other Space	1,621.29	3,228.48	0.00	12,078.60	8,850.12	73.27%	-1.73%	(208.83)
T2015 Rental & Leases - SIC	0.00	2,993.00	0.00	12,600.00	9,607.00	76.25%	1.25%	157.00
T2019 Debt Service Principal - RTU Lease	27,177.79	81,540.09	0.00	328,817.62	247,277.53	75.20%	0.20%	664.32
U2001 Printing & Reproduction	2,921.23	3,355.56	0.00	56,989.18	53,633.62	94.11%	19.11%	10,891.74
U2002 Printing of Board Report	1,716.79	1,716.79	0.00	12,172.49	10,455.70	85.90%	10.90%	1,326.33
W2001 OOE - Membership Fees	0.00	6,325.00	0.00	10,681.00	4,356.00	40.78%	-34.22%	(3,654.75)
W2003 OOE - Registration Fees	(730.00)	4,850.00	0.00	15,217.31	10,367.31	68.13%	-6.87%	(1,045.67)
W2005 OOE - Temporary Support Svcs	14,888.03	16,174.67	0.00	50,000.00	33,825.33	67.65%	-7.35%	(3,674.67)
W2007 OOE - Freight/Delivery Svc.	152.56	366.09	0.00	2,655.34	2,289.25	86.21%	11.21%	297.75
W2009 OOE - Convention Center Labor	0.00	0.00	0.00	4,200.00	4,200.00	100.00%	25.00%	1,050.00
W2013 OOE - Employee Awards	0.00	0.00	0.00	1,241.58	1,241.58	100.00%	25.00%	310.40
W2014 OOE - Witness Fees & Invest Cost	0.00	0.00	0.00	2,000.00	2,000.00	100.00%	25.00%	500.00
W2020 OOE - Other Fees & Charges	5,236.48	13,202.14	0.00	60,966.87	47,764.73	78.35%	3.35%	2,039.58
W2021 OOE - TX Online Processing Fees	33,069.98	50,669.50	0.00	190,182.91	139,513.41	73.36%	-1.64%	(3,123.77)
W2027 OOE - Statewide Cost Alloc. (IC)	2,017.25	6,051.75	0.00	24,206.98	18,155.23	75.00%	0.00%	(0.01)
W2028 OOE - SORM Assessments	0.00	2,552.42	0.00	8,974.35	6,421.93	71.56%	-3.44%	(308.83)
W2029 PUB - Public Assistance Pymts	134,253.00	134,253.00	0.00	140,965.65	6,712.65	4.76% A2	-70.24%	(99,011.59)
X5005 Capital Outlay-Computer	0.00	0.00	0.00	56,227.49	56,227.49	100.00%	25.00%	14,056.87
Report Total	\$ 661,519.02	\$ 1,649,263.44	\$ 2,818.90	\$ 7,133,387.94	5,481,305.60	76.84%	1.84%	

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY  
Budget Variance Explanations  
For the 3 Months Ending November 30, 2023

Ref.	Budget Item	Budget	Actual	Difference	Budget Remaining	Explanation
	Operating Budget	\$ 7,133,388	\$ 1,652,082	\$ 5,481,305.60	76.84%	budget remaining versus 75.0% target level
A1	Prof Fees - SOAH	\$ 42,000	\$ 15,626.52	\$ 26,373.48	62.79%	These expenditure categories are one-time payments at the beginning of the year.
A2	PUB - Public Assistance Pymts	\$ 140,966	\$ 134,253.00	\$ 6,712.65	4.76%	
B1	Material & Supplies	\$ 67,631	\$ 23,008.75	\$ 44,621.86	65.98%	These expenditure categories are higher due to including annual contracts paid early in the year.
B2	Repairs & Maint-Annual Confs.	\$ 91,285	\$ 59,174.20	\$ 32,110.59	35.18%	
C	PF - SRP - Review	\$ 9,060	\$ 11,374.75	\$ (2,314.96)	-25.55%	Variance due to decreased in-house reviews following a retirement and permanent staff reduction. In-house reviews increased after the first quarter, and expenditures for outsourced reviews are expected to stay low for the remainder of the year.
D	Repairs & Maintenance - Other	\$ 9,896	\$ 22,049.61	\$ (12,154.01)	-122.82%	Variance due to construction of a copy room.

**Texas State Board of Public Accountancy**  
**Exhibit A-1 - Balance Sheet - All General and Consolidated Funds**  
November 30, 2023

	Scholarship Fund		Operating Fund	
	(1000)	(0858)	(1009)	Total
	U/F (1002)	U/F (7106, 6106)	U/F (1009, 2858)	(EXH I)
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents:				
Cash on Hand	\$ 1,300.00	\$ 360.00	\$ 22,184.14	\$ 23,844.14
Cash in Bank - Treasury Safekeeping Trust	\$ 3,500.00	-	2,626.49	6,126.49
Cash in State Treasury	\$ 22,204.17	60,671.25	1,007,855.29	1,090,730.71
Repurchase Agreement - Treasury Safekeeping Trust	\$ 3,076,333.78	1,003,242.81	6,506,033.12	10,585,609.71
Accounts Receivable		-	1,120.00	1,120.00
Due From Other Funds		-	100.00	100.00
Prepaid Item		-	-	-
Consumable Inventories		-	-	-
Total Current Assets	3,103,337.95	1,064,274.06	7,539,919.04	11,707,531.05
Non-Current Assets:				
Non-Current Refundable Deposits			37,009.76	37,009.76
Total Noncurrent Assets			37,009.76	37,009.76
Total Assets	\$ 3,103,337.95	\$ 1,064,274.06	\$ 7,576,928.80	\$ 11,744,540.81
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Current Liabilities:				
Payables From:				
Accounts Payable	\$ -	\$ -	\$ 78,625.67	\$ 78,625.67
Payroll Payable		-	348,382.17	348,382.17
Refunds Payable		-	499.80	499.80
Due To Other Funds	\$ 100.00	-	-	100.00
Funds Held for Others	\$ 3,103,237.95	-	-	3,103,237.95
Total Current Liabilities	3,103,337.95	-	427,507.64	3,530,845.59
Non-Current Liabilities:				
Interfund Payables				-
Total Non-Current Liabilities	-	-	-	-
Total Liabilities	3,103,337.95	-	427,507.64	3,530,845.59
<b>FUND FINANCIAL STATEMENT-FUND BALANCES</b>				
Fund Balances (Deficits):				
Nonspendable				-
Committed:				-
Board Policy Reserve			2,836,691.00	2,836,691.00
Board Policy Contingency Fund			2,250,000.00	2,250,000.00
Other		1,064,274.06	2,062,730.16	3,127,004.22
Total Fund Balances	-	1,064,274.06	7,149,421.16	8,213,695.22
Total Liabilities and Fund Balances	\$ 3,103,337.95	\$ 1,064,274.06	\$ 7,576,928.80	\$ 11,744,540.81

The accompanying notes to the financial statements are an integral part of this statement.

UNAUDITED

**Texas State Board of Public Accountancy**  
**Exhibit A-2 - Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances – All General and Consolidated Funds**  
For the 3 Months Ending November 30, 2023

	Scholarship Fund		Operating Fund		Memorandum Only			
	General Revenue							
	(0858)	(1009)	Total	(0858)	(1009)	Total FY 23	Difference	
	U/F (7106, 6106)	U/F (1009, 2858)	(EXH II)	U/F (6106, 7106)	U/F (1009, 2858)			
	FY 23	FY 23		FY 23	FY 23			
<b>REVENUES</b>								
Federal Grant Pass-through Revenue (GR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Licenses, Fees & Permits :								
Licenses, Fees	\$ 170,200.94	1,901,182.26	\$ 2,071,383.20	169,098.79	1,640,063.32	1,809,162.11	262,221.09	A
Exam Fees	-	102,445.00	102,445.00	-	68,260.00	68,260.00	34,185.00	B
Other License, Fees & Permits	-	2,520.00	2,520.00	-	2,955.00	2,955.00	(435.00)	
Sales of Goods and Services	-	-	-	-	-	-	-	
Interest and Investment Income	14,352.70	82,009.42	96,362.12	8,001.94	40,087.09	48,089.03	48,273.09	C
Other	12,905.20	20,168.62	33,073.82	4,335.38	15,838.70	20,174.08	12,899.74	D
<b>Total Revenues</b>	<b>197,458.84</b>	<b>2,108,325.30</b>	<b>2,305,784.14</b>	<b>181,436.11</b>	<b>1,767,204.11</b>	<b>1,948,640.22</b>	<b>357,143.92</b>	
<b>EXPENDITURES</b>								
Salaries and Wages	-	831,265.35	831,265.35	-	819,100.15	819,100.15	12,165.20	
Payroll Related Costs	-	266,228.96	266,228.96	-	256,125.28	256,125.28	10,103.68	
Professional Fees and Services	-	86,787.52	86,787.52	-	69,805.15	69,805.15	16,982.37	E
Travel	-	8,766.67	8,766.67	-	9,843.80	9,843.80	(1,077.13)	F
Materials and Supplies	-	32,551.41	32,551.41	-	26,832.34	26,832.34	5,719.07	G
Communication and Utilities	-	16,994.95	16,994.95	-	15,947.30	15,947.30	1,047.65	
Repairs and Maintenance	-	78,862.25	78,862.25	-	34,279.81	34,279.81	44,582.44	H
Rentals & Leases	-	12,848.90	12,848.90	-	11,628.30	11,628.30	1,220.60	
Printing and Reproduction	-	7,294.67	7,294.67	-	1,742.40	1,742.40	5,552.27	I
Claims and Judgments	-	-	-	-	-	-	-	
Other Expenditures	-	105,028.30	105,028.30	-	141,417.77	141,417.77	(36,389.47)	J
State Pass Through Expenditures	243,448.02	-	243,448.02	263,259.51	-	263,259.51	(19,811.49)	
Intergovernmental Payments	100,941.00	-	100,941.00	84,309.00	-	84,309.00	16,632.00	
Public Assistance Payments	-	134,253.00	134,253.00	-	134,253.00	134,253.00	-	
Debt Service:								
Principal	-	81,540.09	81,540.09	-	77,926.64	77,926.64	3,613.45	
Interest	-	8,715.27	8,715.27	-	9,725.20	9,725.20	(1,009.93)	
Amortization	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Depreciation Expense	-	-	-	-	-	-	-	
<b>Total Expenditures/Expenses</b>	<b>344,389.02</b>	<b>1,671,137.34</b>	<b>2,015,526.36</b>	<b>347,568.51</b>	<b>1,608,627.14</b>	<b>1,956,195.65</b>	<b>59,330.71</b>	
<b>Excess (Deficiency) of Revenues</b>								
Over Expenditures	(146,930.18)	437,187.96	290,257.78	(166,132.40)	158,576.97	(7,555.43)	297,813.21	
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of Capital Assets	-	-	-	-	-	-	-	
Net Change in Reserve for Inventories	-	-	-	-	-	-	-	
Sale of Capital Assets	-	-	-	-	-	-	-	
Transfers In (Note 1.F.)	405,070.27	2,440,810.53	2,845,880.80	421,445.49	2,381,366.94	2,802,812.43	43,068.37	
Transfers Out (Note 1.F.)	(405,080.27)	(2,616,866.53)	(3,021,946.80)	(421,465.49)	(2,733,470.41)	(3,154,935.90)	132,989.10	
Gain (Loss) on Sale of Capital Assets	-	-	-	-	0.00	-	-	
<b>Total Other Financing Sources and Uses</b>	<b>(10.00)</b>	<b>(176,056.00)</b>	<b>(176,066.00)</b>	<b>(20.00)</b>	<b>(352,103.47)</b>	<b>(352,123.47)</b>	<b>176,057.47</b>	
<b>SPECIAL ITEMS</b>								
<b>EXTRAORDINARY ITEMS</b>								
Net Change in Fund Balances	(146,940.18)	261,131.96	114,191.78	(166,152.40)	(193,526.50)	(359,678.90)	473,870.68	
<b>FUND FINANCIAL STATEMENT-FUND BALANCES</b>								
Fund Balances--Beginning	1,211,214.24	6,888,289.20	8,099,503.44	1,218,622.17	5,728,242.19	6,946,864.36	1,152,639.08	
Fund Balances, 9/1/2023 as Restated	1,211,214.24	6,888,289.20	8,099,503.44	1,218,622.17	5,728,242.19	6,946,864.36	1,152,639.08	
Appropriations Lapsed	-	-	-	-	-	-	-	
<b>Fund Balances-- November 30, 2023</b>	<b>\$ 1,064,274.06</b>	<b>\$ 7,149,421.16</b>	<b>\$ 8,213,695.22</b>	<b>\$ 1,052,469.77</b>	<b>\$ 5,534,715.69</b>	<b>\$ 6,587,185.46</b>	<b>\$ 1,626,509.76</b>	

A License Fees are higher due to the individual licensee fee increase from \$75 to \$87.

B Exam fee revenue increases are due to a large influx of BEC exam eligibility fees in the first quarter, presumably in anticipation of the upcoming 2024 exam change.

C Interest Income is higher due to higher interest rates.

D Other revenue are higher due to higher scholarship reimbursements and Direct Administrative Costs.

E Professional fees and services were higher due to more computer programming services. Higher SRP Review Fees and Expert Witness Fees were offset by lower SOAH, OAG & OLC fees.

F Travel was lower due to lower in-state board member travel expenditures.

G Materials and Supplies are higher due to non-capitalized equipment and computer software purchases.

H Repairs and Maintenance are higher due to higher software maintenance costs and the construction of a copy room.

I Printing and Reproduction are higher due to printing of the revised Public Accountancy Act and more early printing of forms.

J Other Expenditures are lower due to a lower early SWCAP estimate based on last year's allocation accounting for the agency's move from a state-owned building.

The accompanying notes to the financial statements are an integral part of this statement.

UNAUDITED

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE B

STATEMENT OF PENALTIES ASSESSED \ CONTRIBUTIONS

For the 3 Months Ending November 30, 2023

			DAC	ADMIN PENALTY	RTN CK FEES OVERPMT/INT	TOTAL
STATUS			19160	37700	19920/31100	
BEGINNING BALANCE - September 1, 2022			\$6,474.80	\$9,927.60	\$69.57	\$16,471.97
ADD: Penalties Assessed \ Contributions:						
Trappio, Mark	Sep-23		425.60			425.60
Jackson, Leslie Louise	Oct-23		786.52	990.00		1,776.52
Fei Fei, Catherine Fang	Nov-23		778.79	1,000.00		1,778.79
Gramstad, John Ramon (01L)	Nov-23		935.20	2,500.00		3,435.20
Gramstad, John Ramon (13L)	Nov-23		778.79	1,000.00		1,778.79
Gardner, Edward Mitchell	Nov-23		778.79	1,000.00		1,778.79
Ernst & Young	Nov-23		4,171.00	3,000,000.00		3,004,171.00
TOTAL PENALTIES ASSESSED \ CONTRIBUTIONS			8,654.69	3,006,490.00	0.00	3,015,144.69
LESS: Payments Received:						
Trappio, Mark	Sep-23	PIF	(425.60)			(425.60)
Perry, Coe Marcus	Oct-23	PP		(1,050.00)		(1,050.00)
Houston, Charles	Oct-23	PP		(250.00)		(250.00)
Jackson, Leslie Louise	Oct-23	PIF	(786.52)	(990.00)		(1,776.52)
Houston, Charles	Nov-23	PP		(250.00)		(250.00)
Fei Fei, Catherine Fang	Nov-23	PIF	(778.79)	(1,000.00)		(1,778.79)
Gramstad, John Ramon (01L)	Nov-23	PIF	(935.20)	(2,500.00)		(3,435.20)
Gramstad, John Ramon (13L)	Nov-23	PIF	(778.79)	(1,000.00)		(1,778.79)
Gardner, Edward Mitchell	Nov-23	PIF	(778.79)	(1,000.00)		(1,778.79)
Ernst & Young	Nov-23	PIF	(4,171.00)	(3,000,000.00)		(3,004,171.00)
Fleming, Douglas	Nov-23	PP		(900.00)		(900.00)
TOTAL PAYMENTS RECEIVED			(8,654.69)	(3,008,940.00)	0.00	(3,017,594.69)
Adjustments:						
TOTAL ADJUSTMENTS			0.00	0.00	0.00	0.00
Referred to OAG Enforcement for Collection:						
TOTAL REFERRED TO ENFORCEMENT			0.00	0.00	0.00	0.00
ENDING BALANCE - November 30, 2023			\$6,474.80	\$7,477.60	\$69.57	\$14,021.97

Note: PIF = Paid in Full , PP = Partial Payment, and REF=Refund

<sup>1</sup>Note: Full reinstatement for payment after referral to the OAG

**Texas State Board of Public Accountancy**  
**Accounting Student Scholarship Payments FY 24**  
**State Universities**

For the 3 Months Ending November 30, 2023

	FY 2024
<b>BEGINNING FUND BALANCE - September 1, 2023</b>	<b>\$ 1,211,214.24</b>
<b>Total Scholarship Fund Revenue</b>	<b>\$ 197,458.84</b>
<b>State Pass Through Expenditures (EXH A-2)</b>	
State University Payments:	
Angelo State University	\$ 7,800.00
Tarleton State University	\$ 5,000.00
Texas A&M University	\$ 63,200.00
Texas A&M University - San Antonio	\$ 1,000.00
Texas State University - San Marcos	\$ 13,865.97
Texas Tech University	\$ 24,000.00
University of Houston	\$ 33,382.05
University of Houston - Clear Lake	\$ 2,000.00
University of Houston - Downtown	\$ 4,500.00
University of North Texas at Dallas	\$ 2,000.00
University of Texas at Austin	\$ 54,700.00
University of Texas at Dallas	\$ 21,000.00
University of Texas at San Antonio	\$ 9,000.00
University of Texas at Tyler	\$ 2,000.00
Total State University Payments	<b>\$ 243,448.02</b>
State University Refunds:	
Total State University Refunds	-
<b>State Pass Through Expenditures (EXH A-2)</b>	<b>\$ 243,448.02</b>
<b>Intergovernmental Payments (EXH A-2)</b>	
Junior College/ Private University Payments:	
Austin Community College	\$ 5,000.00
Baylor University	\$ 45,200.00
Dallas Baptist University	\$ 5,081.00
Dallas County Community College District	\$ 4,760.00
Houston Community College System	\$ 2,000.00
Letourneau University	\$ 10,000.00
Lubbock Christian University	\$ 11,400.00
Our Lady of the Lake - San Antonio	\$ 3,000.00
Southern Methodist University	\$ 7,500.00
University of the Incarnate Word	\$ 5,000.00
Wayland Baptist University	\$ 2,000.00
Total Junior College/ Private University Payments:	<b>\$ 100,941.00</b>
Junior College/ Private Univ. Refunds:	
Total Junior College/ Private University Refunds:	\$ -
<b>Intergovernmental Payments (EXH. A-2)</b>	<b>100,941.00</b>
<b>Other Financing Sources/Uses</b>	
Transfers In	405,070.27
Transfers Out	(405,080.27)
<b>Total Other Financing Sources/Uses (EXH. A-2)</b>	<b>\$ (10.00)</b>
<b>ENDING FUND BALANCE - November 30, 2023</b>	<b>\$ 1,064,274.06</b>

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**  
**Professional Fee and Legal Contracts**

		FY 2024			
Contract Number	Contractor	Contract Term	Budget	Contract Amount	FY 24 Hourly Rate
TSR CONSULTANTS			\$ 263,246		
24-005	Harper & Pearson Company, P.C.	09/01/23-08/31/24		\$50,000	\$350/\$175/\$110
24-004	Belen Briones, CPA	09/01/23-08/31/24		\$5,000	\$240
24-006	Peter Delvecchia, CPA			\$25,000	\$240/\$180/\$100
24-007	William Patrick Cantrell, CPA, JD			\$10,000	\$350/\$225/\$65
	Unallocated Budget		173,246		
	Total			\$90,000	
PEER REVIEW CONSULTANTS			\$ 54,290		
24-001	John Michael Waters, CPA	09/01/23-08/31/24		\$26,400	\$200
24-002	Robert Goldstein, CPA	09/01/23-08/31/24		\$26,400	\$200
24-003	Thomas Akin, CPA	09/01/23-08/31/24		\$26,400	\$200
	Unallocated Budget		(24,910)		
	Total			79,200	
OFFICE OF THE ATTORNEY GENERAL			\$ 15,000		
C-00688	Office of the Attorney General	09/01/23-08/31/24		\$15,000	
	Unallocated Budget		-		
	Total			\$15,000	
STATE OFFICE OF ADMIN HEARINGS			\$ 42,000		
360-24-457	SOAH	09/01/23-08/31/25		\$15,627	*
	Unallocated Budget		26,373		
	Total			\$15,627	
OAG Contracts: INDEPENDENT CONSULTANT CONTRACTS (SOAH Litigation)			\$ 247,500		
2023-457-0043	The Dove Firm PLLC - Chesebro	1/18/23-11/30/23		\$20,000	\$350/\$225
2024-457-0031	The Dove Firm PLLC	09/01/23-08/31/24		\$60,000	\$350/\$225
	Unallocated Budget		167,500		
	Total			\$80,000	
INTERNAL AUDIT			\$ 34,545		
	To be determined				
	Unallocated Budget		34,545		
	Total			\$0	
Total Budget			\$ 656,581		
Total Contracts				\$279,827	
Total Unallocated Budget			\$ 376,754		

\*SOAH Contract is for \$31,253.04 for 2 years.

<p style="text-align: center;"><b>Agenda Item IV</b> <b>Report of the Executive Committee</b> <b>January 17, 2024</b></p>
---

- B. Review and approval of the Board's Equal Employment Opportunity Report – CY 2023.

**DISCUSSION:** Ms. Seefeld, Presiding Officer, will present on the Board's Equal Employment Opportunity Report – CY 2023 for approval.

**RECOMMENDATION:** The staff recommends that the Board approve the Board's Equal Employment Opportunity Report – CY 2023 as presented.

**SUGGESTED MOTION:** That the Board approve the Board's Equal Employment Opportunity Report – CY 2023 as presented.



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**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**  
**Annual Affirmative Action/EEO Report**  
**December 31, 2023**

- A. Annual Affirmative Action/EEO Program Progress Report  
The agency filled 5 positions from January 1, 2023 to December 31, 2023

**Officials/Administration** No vacancies in this category.

**Professional** 5 positions filled as follows (IR. (1) Qual (1) Acct. (4) ):

Caucasian American	<u>1</u> Male	<u>2</u> Female
Hispanic American	<u>1</u> Male	<u>    </u> Female
Asian	<u>    </u> Male	<u>    </u> Female
African American	<u>    </u> Male	<u>1</u> Female

**Para-Professional** No vacancies in this category.

**Technical** No positions in this category.

**Administrative Support** No positions in this category.

- B. Annual Workforce Analysis – As of December 31, 2023 (State Civilian Workforce (SCW) Percentages from the Texas Commission on Human Rights indicated). See attached analysis.

	African American		Hispanic		Female	
	Agency	SCW	Agency	SCW	Agency	SCW
Officials/Administration	0%	8.6%	0%	25.2%	50.0%	40.2%
Professional	0%	10.6%	42.9%	23.0%	71.4%	53.0%
Administrative Support	0%	15.2%	0%	38.3%	0%	74.1%
Total Agency	0.0%		33.3%		66.7%	

- C. Annual Personnel Transaction Report - January 1, 2023 through December 31, 2023 (Resignations/Transfers to Other Agencies)

<b>Official/Administration</b>	<u>    </u> Male	<u>    </u> Female
<b>Professional</b>	<u>2</u> Male	<u>2</u> Female
<b>Para-Professional</b>	<u>    </u> Male	<u>    </u> Female
<b>Technical</b>	<u>    </u> Male	<u>    </u> Female
<b>Administrative Support</b>	<u>    </u> Male	<u>    </u> Female

- D. Annual Appeal and Grievance Status Report

The Board has no employee grievances pending. The Board has no civil action currently pending before either federal or state courts.

Officials/Administration – Includes Attorney IV, General Counsel IV, Director II, Director III, Director IV, and Executive Director.

Professional – Includes Accountant VI, Manager IV, Manager V, Staff Services Officer III, Program Specialist I, Program Specialist II, Program Specialist III, Program Specialist IV, Information Specialist IV, System Analyst VI, System analyst VII, Legal Assistant III, Program Supervisor III, Program Supervisor IV, and Program Supervisor V.

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<p style="text-align: center;"><b>Agenda Item IV</b> <b>Report of the Executive Committee</b> <b>January 17, 2024</b></p>
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C. Historically Underutilized Businesses (HUB) Expenditure Summary

**DISCUSSION:** Mr. Treacy and Ms. Schwimmer-Staggs, will report on the Board's Historically Underutilized Businesses (HUB) Expenditure Summary.

**RECOMMENDATION:** None by staff

**SUGGESTED MOTION:** None by staff

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# TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

## Percentage of HUB Expenditures Summary

	TSBPA		State-wide	Variance	
1998	16.62%	a	13.20%	3.42%	<i>favorable</i>
1999	16.37%	a	12.56%	3.81%	<i>favorable</i>
2000	18.75%	a	13.20%	5.55%	<i>favorable</i>
2001	28.53%	a	12.00%	16.53%	<i>favorable</i>
2002	31.63%	a	11.10%	20.53%	<i>favorable</i>
2003	31.59%	a	12.50%	19.09%	<i>favorable</i>
2004	22.37%	a	13.90%	8.47%	<i>favorable</i>
2005	18.84%		13.70%	5.14%	<i>favorable</i>
2006	22.42%		12.90%	9.52%	<i>favorable</i>
2007	21.36%		13.60%	7.76%	<i>favorable</i>
2008	13.54%	b	13.20%	0.34%	<i>favorable</i>
2009	21.40%		14.10%	7.30%	<i>favorable</i>
2010	12.52%	c	15.80%	-3.28%	<i>unfavorable</i>
2011	8.94%	d	14.46%	-5.52%	<i>unfavorable</i>
2012	7.77%	e	13.87%	-6.10%	<i>unfavorable</i>
2013	10.25%	f	13.42%	-3.17%	<i>unfavorable</i>
2014	14.45%		12.58%	1.87%	<i>favorable</i>
2015	14.53%	g	11.97%	2.56%	<i>favorable</i>
2016	35.58%		11.30%	24.28%	<i>favorable</i>
2017	50.32%		11.97%	38.35%	<i>favorable</i>
2018	37.85%		13.08%	24.77%	<i>favorable</i>
2019	34.21%		12.77%	21.44%	<i>favorable</i>
2020	19.44%		11.74%	7.70%	<i>favorable</i>
2021	21.52%		10.48%	11.04%	<i>favorable</i>
2022	35.35%		11.83%	23.52%	<i>favorable</i>
2023	40.69%		12.80%	27.89%	<i>favorable</i>

a TSBPA HUB expenditures as adjusted for Uniform CPA Examination Grading expenditures.

b FY 2008 TSBPA amount as adjusted for single information technology purchase.

c Lower HUB expenditures in FY 2010 due to reduced budget for internal audit services, elimination of microfilming due to implementation of digital imaging, use of state print shop for printing services.

d Lower HUB expenditures in FY 2011. Other Services category would increase if a qualified HUB vendor would register for HUB status. Total HUB expenditures would be 44.35%.

e Lower HUB expenditures in FY 2012. Other Services category would increase if a qualified HUB vendor would register for HUB status. Total HUB expenditures would be 29.54%.

f Lower HUB expenditures in FY 2013. Other Services category would increase if three eligible/qualified HUB vendors would register for HUB status. Total HUB expenditures would be 25.47%.

g FY 2015 TSBPA amount as adjusted for outside legal counsel expenditures.

HUBSUMV3 1-3-24

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<p style="text-align: center;"><b>Agenda Item IV</b> <b>Report of the Executive Committee</b> <b>January 17, 2024</b></p>
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D. Review of NASBA/AICPA matters:

**DISCUSSION:** Ms. Seefeld, Presiding Officer, will present the following NASBA/AICPA matters:

- NASBA dates of interest:
  - a. 29<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel  
March 25 – 27, 2024, Nashville, TN
  - b. 42<sup>nd</sup> Annual Conference for Executive Directors and Board Staff  
March 25 – 27, 2024, Nashville, TN
  - c. 2024 Western Regional Meeting, June 25-27, 2024, Omaha, NE
  - d. 117<sup>th</sup> Annual Meeting, October 27-30, 2024, Orlando, FL

**RECOMMENDATION:** None by Staff

**SUGGESTED MOTION:** None by Staff



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<p style="text-align: center;"><b>Agenda Item IV</b> <b>Report of the Executive Committee</b> <b>January 17, 2024</b></p>
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E. Review of general correspondence:

**DISCUSSION:** Ms. Seefeld, Presiding Officer, will review general correspondence coming to the Board's attention.

**RECOMMENDATION:** None by staff

**SUGGESTED MOTION:** None by staff

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11/18/23

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**To:** TSBPA Exam/Qualifications  
**Subject:** Scholarship Award

Good morning, TSBPA Staff.

I'm very appreciative of the scholarship award from TSBPA. I understand the policy and planning to take one or two sections of the CPA exam in Texas within 2024.  
Thank you for your email.

Sincerely,

Nikki (Nhi) Nguyen  
C.T. Bauer College of Business, University of Houston  
C: (316) 461-9848 | E: [nnguye79@cougarnet.uh.edu](mailto:nnguye79@cougarnet.uh.edu)

---

**Subject:** Note of Appreciation

A new licensee sent this thank you note, commending our Qualifications department.

**From:** Jackie Vacek <[jacqueline.vacek@gmail.com](mailto:jacqueline.vacek@gmail.com)>

**Sent:** Wednesday, November 15, 2023 9:07 AM

**To:** Maria T. Graziani <[MGraziani@tsbpa.texas.gov](mailto:MGraziani@tsbpa.texas.gov)>

**Subject:** Re: Application for Issuance status

Thank you Maria,

It's been a pleasure working with your department over the last few years.

Every single person that I've talked to during this process has been so thorough, patient, and kind with all my questions (and delays!), and I'm so grateful for each and every one of you!

---

Sounds like he's excited.

**From:** Matthew Kientz <[mkient1@my.wgu.edu](mailto:mkient1@my.wgu.edu)>

**Date:** November 15, 2023 at 7:59:59 PM CST

**To:** "Jerry R. Hill" <[JHill@tsbpa.texas.gov](mailto:JHill@tsbpa.texas.gov)>

**Subject:** Re: CPA candidate

Hi Jerry,

Just thought I'd follow up and let you know that Illinois accepted my education to begin testing for the CPA exam! Pretty excited it went through so quickly and easily! Thanks for racing (sic) out and helping me!

Matthew

---

**Subject:** Applicant Reassessment Program

**From:** Patti Byars <[patti.byars@gmail.com](mailto:patti.byars@gmail.com)>  
**Sent:** Tuesday, November 28, 2023 4:20 PM  
**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>  
**Subject:** Re: Texas Candidates for CPA at a disadvantage

Thank you so much! I am crying! This is the best news ever. Thank you so much for your time on this!!

Patti

On Tue, Nov 28, 2023 at 3:21 PM Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Patti:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the REG credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,

Donna Hiller

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**Subject:** Applicant Reassessment Program

**From:** Zhaniya Nurseiit <[znnurseiit@gmail.com](mailto:znnurseiit@gmail.com)>

**Sent:** Wednesday, November 29, 2023 10:41 AM

**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>

**Subject:** Re: Applicant Reassessment Program

Hi Donna,

Thank you so much for promptly considering my application for the reinstatement of the REG credit. I am very grateful for the approval of the reinstatement.

I am committed to diligently preparing for and successfully completing the CPA exam within the given time frame and will make the most of this opportunity.

Thank you once again!

Sincerely,  
Zhaniya

On Tue, Nov 28, 2023 at 3:43 PM Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Zhaniya:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the REG credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,

Donna Hiller



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**From:** Nune Mikaelyan <[mcnune@gmail.com](mailto:mcnune@gmail.com)>  
**Sent:** Wednesday, November 29, 2023 9:18 AM  
**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>  
**Subject:** Re: Applicant Reassessment Program

Thank you so very much. I want to express my sincere gratitude for your decision to extend the REG credit and, overall, for your understanding, support, and kindness, which are so invaluable to me as I am navigating through this process. I am committed to fulfilling all requirements and appreciate the flexibility provided by the extension. Once again, thank you for your consideration and support. With warm regards and best wishes on this holiday season Nune

On Tue, Nov 28, 2023 at 4:38 PM Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Nune:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the REG credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,

Donna Hiller

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**From:** Steve Aoudou <[steve.aoudou@gmail.com](mailto:steve.aoudou@gmail.com)>

**Sent:** Friday, December 1, 2023 6:21 PM

**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>

**Subject:** Re: Applicant Reassessment Program

Hello Donna,

Thank you for taking your time to evaluate my application and for granting the reinstatement of my AUD and FAR credit.

My family and I celebrated when we found out that the credits were reinstated. It's been a long journey but this will definitely motivate me to reach my goal.

I hope you have an amazing weekend.

God bless,

On Thu, Nov 30, 2023 at 2:42 PM Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Michel-Steve:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the AUD and FAR credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,

Donna Hiller

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**From:** Carson Brandt <[cbrandt98@att.net](mailto:cbrandt98@att.net)>  
**Sent:** Thursday, December 7, 2023 3:22 PM  
**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>  
**Subject:** Re: Applicant Reassessment Program

Hi Donna,

Again, thank you very much and please extend my appreciation to the executive director. This was fantastic news to receive. I hope you all have a Merry Christmas!

Best,  
Carson Brandt

Sent from my iPhone

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On Dec 7, 2023, at 1:58 PM, Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Carson:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the REG credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,  
Donna Hiller

## William Treacy

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Dear Mr. Ward,

On behalf of Ms. Seefeld and myself we really appreciate your attendance at the SIC and your kind words below. We are glad that you found it worthwhile to come in from Richmond to spend part of your weekend with us.

Your suggestion for a more formal opening is a good one and it will be taken into consideration for future events. Thank you again for your participation.

Best regards,

**WILLIAM TREACY**, Executive Director

From: [hookem1971@earthlink.net](mailto:hookem1971@earthlink.net) <[hookem1971@earthlink.net](mailto:hookem1971@earthlink.net)>

Sent: Saturday, December 9, 2023 10:14 PM

To: TSBPA Executive dist list <[Executive@tsbpa.texas.gov](mailto:Executive@tsbpa.texas.gov)>

Subject: Swearing In Ceremony

Ms. Debra D. Seefeld, CPA

Mr. William Treacy, Executive Director

Dear Ms. Seefeld and Mr. Treacy;

I wanted to send a note to tell you what a meaningful ceremony both my wife and I thought the December Swearing In Ceremony was. It was an honor for me to participate in it as a fifty-year CPA. And at the same time to be part of the recognition of the newly licensed CPA's was privilege. Thank you for including the fifty-year CPAs in the program.

I did have one suggestion that I would like to make. It seems to me that it would be appropriate as part of the opening Ceremony to have the Pledge of Allegiance to the American Flag and the Texas Flag both be recited. I noticed that you had both Flags on the stage in place ready for recognition. I believe part of the oath for the new CPAs includes a pledge to uphold the Constitution of the United States. It seems to follow that these affirmations of loyalty to both Flags is a worthy thing and would also give the audience a chance to participate in the program.

Again thank you for a job well done.

Kind Regards,



**Lane Ward, CPA**

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**From:** Irene Vazquez <[ivazquez05@hotmail.com](mailto:ivazquez05@hotmail.com)>

**Sent:** Monday, December 11, 2023 6:28 PM

**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>

**Subject:** Re: Applicant Reassessment Program

Thank you so much Donna. For everything. That document you sent me the other day was extremely helpful. Thank you for caring. It means a lot to me.

Happy holidays! You definitely have made mine.

Thanks

Irene

On Dec 11, 2023, at 2:59 PM, Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Irene:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the FAR credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,  
Donna Hiller



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**Subject:**

Martha Kuhl, Program Specialist - Exam Div.

Evening Ms. Martha!

The link for the exam was sent this morning, and I've just finished the Code of Conduct exam, and I PASSED!! Attached is a print out of my score. I'm sure you work magic behind the scenes and are able to access it, but it just feels more real, ha!

I remember the first time I thought about becoming a CPA. From the first week of class, I knew accounting was the path I wanted to pursue, but also didn't know what job or career I'd have. I was taking my foundations class, talking to my professor about my lifetime goals (I wanted a Masters degree by a certain age). He told me about the Masters program at Texas State and then started explaining what a certified public accountant was. The faculty & staff at Texas State have been my mentors from the beginning and guided my path the whole way, and I've done it! I hope I've made them proud, and hope to uphold the profession as a CPA!

Thank you so, so much for working with candidates, like me, to help us fulfill this dream!

Cheers,  
Liesel

On Mon, Dec 11, 2023 at 9:28 AM Martha Kuhl <[MKuhl@tsbpa.texas.gov](mailto:MKuhl@tsbpa.texas.gov)> wrote:

Good morning Liesel,

Your CPA Application has been accepted. Watch for your automated email containing the link to the 'open book', 25 question Rules of Professional Conduct Exam. You should receive it in 24 to 48 hours. Check your Junk Mail in case it is routed there.

You are on your way. I look forward to logging in your final grade for this process!

My best wishes,

Martha

**Martha Kuhl**, Program Specialist

**TEXAS STATE BOARD of PUBLIC ACCOUNTANCY**

## William Treacy

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**Subject:** : December 9, 23' Ceremony

**From:** Patty Wright <[patty@wrightcotax.com](mailto:patty@wrightcotax.com)>

**Sent:** Tuesday, December 12, 2023 3:57 PM

**To:** Julie A. Prien <[JPrien@tsbpa.texas.gov](mailto:JPrien@tsbpa.texas.gov)>

**Subject:** RE: December 9 Ceremony Info

Julie,

Please express my thanks to all concerned for the lovely reception last Saturday honoring both “the old and the new” CPAs. It was my pleasure and my honor to be one of the old! The ceremony for the new CPAs was well-done. Mr. Treacy is a treasure to the board. It was great to see the “new” walk across the stage and flash back to those days 50 years ago. I would never have dreamed I would be sitting on that stage 50 years later. Life is grand!

Sincerely,

Patty Wright  
Fort Worth

## William Treacy

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**Subject:** 50 years as a CPA recognition

Original Message-----

From: Pat Evans <[PEvans@schieffergroup.com](mailto:PEvans@schieffergroup.com)>

Sent: Wednesday, December 13, 2023 3:48 PM

To: Julie A. Prien <[JPrien@tsbpa.texas.gov](mailto:JPrien@tsbpa.texas.gov)>

Cc: Pat Evans <[PEvans@schieffergroup.com](mailto:PEvans@schieffergroup.com)>

Subject: 50 years as a CPA recognition

Dear Julie,

Reflecting on the ceremonies last week, my conclusion is that every CPA should witness, as I did, the new folks that are our CPAs of the future, both in public accounting practices and in industry/government. Thank you for this experience. I was impressed with the broad diversity of the people that received their certificates—men and women, African Americans, Hispanics, Asians, Middle Easterns and so on. They took great pride in this accomplishment and reflected joy as they strode across the stage.

After adjournment of the ceremonies, one new CPA came up to me and said that he thought that he was unique, in having a degree in Chemistry, and now being a CPA. He went on to say that he was glad to have company as my bio was read—as I have a Chemistry degree too. We laughed and shook hands. He will bring unique critical thinking to his work in whatever he chooses to do.

This was a very special milestone for my wife and me. Certainly one weighs his or her personal contributions to the profession, but it is so much more. The firms and people with whom you worked; the clients that made your career rich indeed (and that doesn't relate to what the clients paid); the ethical situations that strengthened you and the others supporting you; the communities that relied on your judgments in so many ways and so much more.

Thank you for this recognition. 50 years is indeed a long time. And in looking back, what a blessing!

Please thank Bill and the board members of the TSBPA.

My sincere appreciation for all the work that you do,

R. Pat Evans



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**Subject:**

SIC 50 Year Licensed Honoree.

**From:** Donald Goldman <[donald@ghncpas.com](mailto:donald@ghncpas.com)>**Sent:** Thursday, December 14, 2023 11:35 AM**To:** Julie A. Prien <[JPrien@tsbpa.texas.gov](mailto:JPrien@tsbpa.texas.gov)>**Subject:** RE: Thank You!

Thank you so much for the invite. It was nice to meet you and the board members that I got to visit with. My family and I thoroughly enjoyed it. It was well done. Congratulations to you and your staff for pulling that off. It was good to see my old MAP friend, Don Clanton. I will encourage anyone who makes that achievement to attend the ceremony. I know some who chose not to. Their loss.

Donald

**Subject:**

50 year Honoree - SIC 12/9/23

**From:** James Eastham <[eastham.j@gmail.com](mailto:eastham.j@gmail.com)>

**Sent:** Thursday, December 14, 2023 11:40 AM

**To:** Julie A. Prien <[JPrien@tsbpa.texas.gov](mailto:JPrien@tsbpa.texas.gov)>

**Subject:** Re: Thank You!

Dear Julie.

Thanks so much for honoring us. It was an amazing experience. There was so much talent gathered in that auditorium. I appending included.

Best wishes,

James.

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**Subject:** 50 Year Honoree - SIC 12/9/23

**From:** [jwbass@sbcglobal.net](mailto:jwbass@sbcglobal.net) <[jwbass@sbcglobal.net](mailto:jwbass@sbcglobal.net)>

**Sent:** Thursday, December 14, 2023 12:43 PM

**To:** Julie A. Prien <[JPrien@tsbpa.texas.gov](mailto:JPrien@tsbpa.texas.gov)>

**Subject:** Thank you

Thank you, Julie! I thought the presentation to the old people AND the presentation to the new CPAs were well done.  
Greatly appreciated!

*Jim*

Jim Bass

[jwbass@sbcglobal.net](mailto:jwbass@sbcglobal.net)

214-244-7700

## William Treacy

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**Subject:** : Applicant Reassessment Program

**From:** Cindy Rubio <[cindyrubiotx@gmail.com](mailto:cindyrubiotx@gmail.com)>

**Sent:** Monday, December 18, 2023 9:06 PM

**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>

**Subject:** Re: Applicant Reassessment Program

Dear Ms. Hiller,

Words cannot express my sincere gratitude for considering and granting the reinstatement of the AUD credit for the CPA exam.

Please extend my heartfelt thank you to the Executive Director for his decision. Please convey my gratitude to him for the reinstatement, which I will ensure to use wisely.

I am committed to completing the CPA exam and will do my best to make the most of this chance. Thank you once again for your support and understanding.

Best regards,  
Cindy Son

On Dec 18, 2023, at 9:00 AM, Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)> wrote:

Hello Cindy:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the AUD credit, that will be valid for 18 months. Please understand that on January 1, 2024, all active CPA exam credits will automatically be extended to 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,  
Donna Hiller

*hendrix*  
717 CHAPARRAL ROAD  
SANGER, TEXAS  
• 76266 •

MRS HILLER,

Thank you so much for all  
your assistance. It is such  
a big financial blessing to be a  
the recipient of the TSBPA  
Scholarship.

sincerely,

Danielle Hendrix

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**Subject:** Applicant Reassessment Program

**From:** zach nicklas <[zach\\_nicklas33@yahoo.com](mailto:zach_nicklas33@yahoo.com)>

**Sent:** Tuesday, January 9, 2024 10:17 AM

**To:** Donna Hiller <[DHiller@tsbpa.texas.gov](mailto:DHiller@tsbpa.texas.gov)>

**Subject:** Re: Applicant Reassessment Program

Good morning Mrs. Hiller,

That is amazing news. I am going to keep up my studying and put my focus towards passing these last two exams. I am within a few points of passing on both of them so I feel confident that I can pass them on my next two attempts.

I very much appreciate you, Mr. Treacy, and the rest of the board for everything y'all do and I hope to be in the ranks of Texas CPAs very soon.

Thank you very much!

Regards,

Zachary Nicklas

On Tuesday, January 9, 2024 at 09:50:32 AM CST, Donna Hiller <[dhiller@tsbpa.texas.gov](mailto:dhiller@tsbpa.texas.gov)> wrote:

Hello Zachary:

Your request for reinstatement of CPA exam credits was considered by the Executive Director. He has granted the reinstatement of the BEC and REG credit, that will be valid until 6-30-2025.

We wish you the best on completing the CPA exam.

Regards,

Donna Hiller