

Texas State Board of Public Accountancy



Annual Report of Nonfinancial Data

For the Year Ended August 31, 2014



Texas State Board of Public Accountancy

333 Guadalupe, Tower 3 Suite 900, Austin, Texas 78701-3900

William Treacy, Executive Director

December 19, 2014

Honorable Rick Perry, Governor
Honorable David Dewhurst, Lieutenant Governor
Honorable Joe Straus, Speaker of the House
John Keel, CPA, State Auditor
Ursula Parks, Director, Legislative Budget Board

Ladies and Gentlemen:

We are pleased to submit the *Annual Report of Nonfinancial Data* of the Texas State Board of Public Accountancy for the year ended August 31, 2014, in compliance with the TEX. GOV'T CODE ANN. §2101.0115 and in accordance with the instructions for completing the *Annual Report of Nonfinancial Data*.

The accompanying report has not been audited and is considered to be independent of the agency's *Annual Financial Report*.

If you have any questions, please contact Alan Hermanson, CPA, at (512) 305-7814.

Sincerely,

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

A handwritten signature in black ink, appearing to read "William Treacy".

WILLIAM TREACY
Executive Director

Enclosure

xc: Legislative Reference Library
Texas State Library

Administration/
Accounting
(512) 305-7800

Automated
Information
(512) 305-7870

CPE
(512) 305-7844

Enforcement
(512) 305-7866

Licensing
(512) 305-7853

Qualifications
(512) 305-7850
(512) 305-7851

Peer
Review
(512) 305-7853

FAX
(512) 305-7875
(512) 305-7854

www.tsbpa.state.tx.us

An equal opportunity, affirmative action employer

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Austin, Texas

ANNUAL REPORT OF NONFINANCIAL DATA

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TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)

SCHEDULE OF BONDED EMPLOYEES

During the year, the Board had in force a surety bond covering all employees through the Garrett Abney Company in the amount of \$300,000. The following employees were covered as of August 31, 2014.

EMPLOYED AT AUGUST 31, 2014

Natalie Ball	Administrative Assistant II
Bryce Beasley	Inspector III
Paulette Beiter	Attorney IV
Sandra Bradshaw	Inspector IV
Josephine Briones	Administrative Assistant III
Roel Cantu	Program Supervisor III
Ismael Castillo, Jr.	Executive Assistant I
Anita Ceballos	Administrative Assistant II
Jennifer Costilla	Inspector III
Melinda Curtis	Program Specialist I
Karen Davis	Director I
Patrick Doré	Administrative Assistant II
Tiffney Duncan	Program Specialist I
Daija Efferson	Administrative Assistant II
Jeffery Ezell	Administrative Assistant II
Rhonda Fellner	Administrative Assistant III
Jackie Frazier	Accountant VI
Gilbert Gutierrez	Program Specialist I
Alan Hermanson	Dir. of Administrative Services/CFO
Jerry Hill	General Counsel IV
Donna Hiller	Director I
Jean Ickes	Program Specialist II
Joseph Jaffe	Administrative Assistant II
Betty Lackey	Administrative Assistant I
Maria Lagunas	Staff Services Officer III
Susan Langley	Accountant II
Marissa Mahoney	Investigator II
Mark Manzella	Accountant III
Kyle McGaw	Systems Analyst V
Virginia Moher	Attorney IV
Michellé Moreno	Inspector III
Karen New	Program Specialist I
Julie Prien	Information Specialist III
Marisa Rios	Legal Assistant I
Anthony Sanchez	Inspector IV
April Serrano	Program Specialist II
C. Lewis Smalley	Systems Analyst V
Tina Smith	Inspector IV
William Treacy	Executive Director
Cherylyn Turner	Inspector III
Margaret Warpenburg	Systems Analyst V
Daniel Weaver	Director I

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF SPACE OCCUPIED

For the Fiscal Year Ended August 31, 2014

Location	Address	Lessor	Lease No.	Type	Usable Square Feet	FTEs	Rental Per Month		Actual Annual Cost	Comments
							Cost per Sq. Ft	Cost per Month		
State-Owned Buildings:										
Austin ^A	William P. Hobby Jr Building				10,672	42	\$ 1.60	\$16,008.00	\$ 192,096.00	See comment A below
					10,672	42	\$ 1.50	\$16,008.00	\$ 192,096.00	
Free Space:										
					0					
					0					
Leased or Rented Space:										
Austin ^B	4400 Shoal Creek Blvd.	Texas State Library and Archives Commission		Storage					\$ 9,218.86	See comment B below
Swearing-In Ceremony^C										
Austin	900 Barton Springs Rd.	Austin Convention Center		Palmar Events Center					\$ 6,713.00	See comment C below
					0	N/A	\$ -	\$ -	\$ 15,931.86	

Section 2166 104, Government Code:

The Board is a Self-Directed Semi-Independent Agency pursuant to Texas Government Code, Chapter 472.

^A Actual Annual Cost:

Rent accrued as of August 31, 2014	\$ 93,411.00
Rent portion of Statewide Cost Allocation Plan (SWCAP) paid to the Comptroller of Public Accounts	106,665.00
Total Rent Expenditure - FY 14	\$ 192,096.00

^B Storage of records is measured in quantity of records, not usable square feet or by FTEs. Cost per square feet and cost per month vary by type of record.

^C The Texas State Board of Public Accountancy administered the Swearing-In Ceremony two times in 2014. The usable square feet, FTEs, cost per square feet and cost per month are not measurable due to space changing at each site depending on the number of exam candidates/licenses in attendance.

SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES
For the Year Ended August 31, 2014

Name	Type of Service Rendered	Amount
Professional and Consulting Fees:		
Fund 1009 and 2858, Appropriation Year 2014		
JOHN MASON ANDRES, CPA	PEER REVIEW CONSULTANT	\$ 20,033.16
GARY S. HOFFMAN, CPA	PEER REVIEW CONSULTANT	8,630.30
REBECCA J. TEAGUE, CPA	PEER REVIEW CONSULTANT	14,900.00
WATERS, VOLLMERING & ASSOCIATES, LLP	PEER REVIEW CONSULTANT	8,028.40
PADGETT, STRATEMANN & CO., LLP	TECHNICAL STANDARDS REVIEW SERVICES	16,447.00
HARPER & PEARSON CO., P.C.	TECHNICAL STANDARDS REVIEW SERVICES	275,371.25
DAVIS KINARD & CO, PC	TECHNICAL STANDARDS REVIEW SERVICES & BEHAVIORAL ENFORCEMENT SERVICES	11,760.00
CANTRELL & CANTRELL, PLLC	BEHAVIORAL ENFORCEMENT SERVICES	6,180.00
GOMEZ & COMPANY	BEHAVIORAL ENFORCEMENT SERVICES	481.25
RENAISSANCE SYSTEMS, INC.	CONSULTANT - COMPUTER	50,500.50
MONDAY N. RUFUS, CPA	INTERNAL AUDIT	25,000.00
TEXAS WORKFORCE COMMISSION	AUDIT	2,070.00
ALLEN, PINNIX & NICHOLS, P.A.	TECHNICAL STANDARDS REVIEW SERVICES & BEHAVIORAL ENFORCEMENT SERVICES	6,752.30
OFFICE OF THE ATTORNEY GENERAL	LEGAL SERVICES	25,191.08
STATE OFFICE OF ADMINISTRATIVE HEARINGS	LEGAL SERVICES	14,640.04
MARY ALICE BOEHM-MCKAUGHAN	LEGAL SERVICES	56,742.50
TEXAS DEPARTMENT OF PUBLIC SAFETY	FINGERPRINT CHECKS	2,524.50
TEXAS LIBRARY AND ARCHIVES COMMISSION	EDUCATIONAL/TRAINING SERVICES	190.00
ALLIANCE WORK PARTNERS	WORKERS ASSISTANCE PROGRAM	1,019.03
Total Professional, Consulting, and Legal Service Fees, page 3		\$ 546,461.31

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES
For the Year Ended August 31, 2014

<u>Name</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
Professional and Consulting Fees:		
Fund 1009 and 2858, Appropriation Year 2014		
ALICE J. JENNINGS, CPA	SPONSOR REVIEW PROGRAM-REVIEW	\$ 1,968.75
ALVA J. WINSTON, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,625.00
CHARLES S. WRIGHT, CPA	SPONSOR REVIEW PROGRAM-REVIEW	3,687.50
CONNIE Z. KELLY, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,093.75
DARLENE PULLIAM, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,875.00
DAVID CRUMBAUGH, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,157.26
HELEN C. DIAZ, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,093.75
JAMES A. MOLDUENE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,125.00
JANET ANN SMITH, CPA	SPONSOR REVIEW PROGRAM-REVIEW	3,875.00
JENNIFER P. FADAL, CPA	SPONSOR REVIEW PROGRAM-REVIEW	3,468.75
JOHN E. JONES, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,250.00
KATHY M. ABSHIRE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,593.75
MANNY CAVAZOS, J.D., CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,062.50
MARK A. TURNER, CPA	SPONSOR REVIEW PROGRAM-REVIEW	3,562.50
MICHAEL D. BURNETT, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,250.00
MICHAEL G. MCMENNAMY, CPA	SPONSOR REVIEW PROGRAM-REVIEW	3,781.25
MITCHELL SUTHERLIN, PLLC	SPONSOR REVIEW PROGRAM-REVIEW	9,525.00
NEAL R. VAN ZANTE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,312.50
PAMELA EVANS, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,000.00
RAY G. NEWMAN, Ph.D., CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,000.00
RONALD O. HUNTSMAN, CPA	SPONSOR REVIEW PROGRAM-REVIEW	11,153.20
TIMOTHY PREBE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,625.00
TIMOTHY R. MADRIGAL, CPA	SPONSOR REVIEW PROGRAM-REVIEW	6,218.75
Total Professional, Consulting, and Legal Service Fees, page 4		\$ 108,304.21
GRAND TOTAL PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES		\$ 654,765.52

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

HUB STRATEGIC PLAN PROGRESS REPORT

For the Fiscal Year Ended August 31, 2014

(Source: Texas Government Code, Title 10, Subtitle D, Section 2161.124)

Goal = Strategic Plan HUB Goal Actual = % Spent with HUBs from HUB Report	Actual for FY 13 Reported by Comptroller	Actual for FY 14 Reported by Comptroller	Goal for FY 2015
Heavy construction other than building contracts	N/A	N/A	N/A
Building construction, including general contractors and operative builders contracts	N/A	N/A	N/A
Special trade construction contracts	N/A	N/A	N/A
Professional services contracts	100.00% a	100.00% b	10.00%
Other services contracts	1.60%	2.51%	10.00%
Commodities contracts	27.22%	42.77%	10.00%

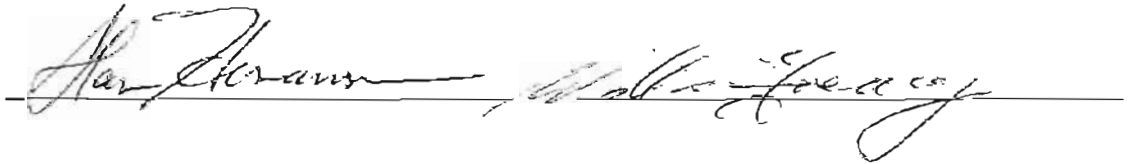
a Total FY 13 expenditures = \$15,557

b Total FY 14 expenditures = \$29,810

Explanation for Actual Amounts, as Adjusted:

The total agency expenditures with HUBs was 14.45%, as adjusted, in FY 14. The statewide average was 12.58%.

Prepared by:



Printed Name: Alan L. Hermanson, CPA
Director of Administrative Services/CFO

William Treacy
Executive Director

Phone Number: (512) 305-7814

(512) 305-7800

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF APPROPRIATION ITEM TRANSFERS

For the Fiscal Year Ended August 31, 2014

This schedule is not applicable as the Texas State Board of Public Accountancy does not receive appropriations.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF INDIRECT COSTS

For the Fiscal Year Ended August 31, 2014

a. Payroll-related Costs:		<u>EXH II GAAP Group</u>	
FICA Employer Matching Contribution	Payroll Related Cost	\$	179,236.33
Group Health Insurance	Payroll Related Cost		361,678.54
Retirement	Payroll Related Cost		130,972.75
Unemployment	Payroll Related Cost		553.49
FICA Employee Share Paid by State	Payroll Related Cost		0.00
Total Payroll-related Costs		\$	<u>672,441.11</u>
Workers' Compensation and Benefit Replacement Pay (BRP):			
Workers' Compensation	Claims & Judgments	\$	0.00
Benefit Replacement Pay	Salaries & Wages		11,995.44
Total Workers' Compensation and BRP		\$	<u>11,995.44</u>
b. Indirect Costs (not reported on operating statements):			
Bond Debt Service Payments			
Texas Facilities Commission	N/A	\$	0.00
TPFA			0.00
Other (if applicable)			0.00
Total Indirect Costs (not reported on operating statements)		\$	<u>0.00</u>
c. Indirect Costs - Statewide Full Cost Allocation Plan			
Full Cost Method			
Building Depreciation	N/A	\$	0.00
Equipment Depreciation	N/A		0.00
(304) CPA Administration	N/A		0.00
CPA Fiscal and ITD	N/A		13,781.95
CPA Purchasing & Support (TPASS)	N/A		14,633.79
CPA Rebates	N/A		(135.04)
CPA Rebates Correct FY 2012	N/A		0.00
(313) Dept. of Information Resources	N/A		0.00
(313) DIR Roll Forward Adjustment	N/A		0.00
DPS Capitol Security	N/A		2,260.78
(303) TFC Admin	N/A		0.00
TFC Planning and Asset Management	N/A		41,530.00
Construction	N/A		(552.00)
Governor Budget & Planning	N/A		0.00
(809) State Preservation Board	N/A		85.38
(101) State Senate	N/A		0.00
(102) Hse of Representatives	N/A		0.00
(103) Legislative Council	N/A		0.00
(104) Legislative Budget	N/A		0.00
(105) Reference Library	N/A		0.00
(116) Sunset Advisory Board	N/A		0.00
Total Indirect Costs - Statewide Full Cost Allocation Plan¹		\$	<u>71,604.86</u>
TOTAL INDIRECT COSTS		\$	<u><u>756,041.41</u></u>

¹ Source: Office of the Governor

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY
**SCHEDULE OF STATE-OWNED VEHICLES
USED BY STATE EMPLOYEES – FY 2014**

This schedule applies to the use of the Texas State Board of Public Accountancy's 1999 Dodge Caravan. The total mileage used in FY 2014 was 640 miles.

NAME	JOB TITLE	REASON FOR AUTHORIZATION
Patrick Doré	Administrative Assistant II	Performance of job duties, which include making daily deposits, picking up printing, supplies, materials and equipment, and other duties as assigned.
Ismael Castillo	Executive Assistant I	Performance of job duties, which include delivering materials and staff to TSBPA swearing-in ceremonies.
Maria D. Lagunas	Staff Services Officer III	Performance of job duties as back up to deliver daily deposits.
Alan Hermanson	Dir. of Admin. Serv./CFO	Performance of job duties as back up to deliver daily deposits.
William Treacy	Executive Director	Performance of state business (no miles driven in FY 2014).

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

**SCHEDULE OF RECYCLED, REMANUFACTURED, AND
ENVIRONMENTALLY SENSITIVE PURCHASES**
For the Fiscal Year Ended August 31, 2014

This schedule was repealed due to SB 59, 83rd Legislature, R.S., effective September 1, 2013.