

Texas State Board of Public Accountancy



Annual Report of Nonfinancial Data

For the Year Ended August 31, 2015



TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY
WILLIAM TREACY, EXECUTIVE DIRECTOR

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December 15, 2015

Honorable Greg Abbott, Governor
Honorable Dan Patrick, 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, 2015, 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

WILLIAM TREACY
Executive Director

Enclosure

xc: Legislative Reference Library
Texas State Library

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, 2015.

EMPLOYED AS OF AUGUST 31, 2015

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 II
Anita Ceballos	Accountant II
Jennifer Costilla	Inspector III
Melinda Curtis	Program Specialist II
Karen Davis	Director II
Patrick Doré	Administrative Assistant III
Tiffney Duncan	Program Specialist I
Daija Efferson	Administrative Assistant II
Rhonda Fellner	Administrative Assistant III
Jackie Frazier	Manager III
Gilbert Gutierrez	Program Specialist II
Alan Hermanson	Dir. of Administrative Services/CFO
Jerry Hill	General Counsel IV
Donna Hiller	Director I
Jean Ickes	Program Specialist II
Joseph Jaffe	Investigator I
Betty Lackey	Administrative Assistant I
Maria Lagunas	Staff Services Officer III
Marissa Mahoney	Investigator II
Natalie Miller	Administrative Assistant II
Kyle McGaw	Systems Analyst V
Virginia Moher	Attorney IV
Karen New	Program Specialist II
Shadia Omar	Accountant III
Julie Prien	Information Specialist III
Marisa Rios	Legal Assistant II
Anthony Sanchez	Inspector IV
April Serrano	Program Specialist III
C. Lewis Smalley	Systems Analyst V
Andrea Smith	Inspector III
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, 2015

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	41.2	\$ 1.50	\$16,008.00	\$ 192,096.00	See comment A below
					10,672	41.2	\$ 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					\$ 8,538.80	See comment B below
Austin ^c	5426 Guadalupe, Ste 100	Renaissance Systems, Inc.		Storage					\$ 600.00	See comment C below
<u>Swearing-in Ceremony</u> ^c										
Austin	900 Barton Springs Rd	Austin Convention Center		Palmer Events Center	0	N/A	\$ -	\$ -	\$ 6,904.00	See comment D below
									\$ 16,042.80	

Section 2165.104, Government Code:

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

Actual Annual Cost:	
Rent accrued as of August 31, 2015	\$ 150,566.00
Rent portion of Statewide Cost Allocation Plan (SWCAP) paid to the Comptroller of Public Accounts	41,530.00
Total Rent Expenditure - FY 15	\$ 192,096.00

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

^c Rental of poly box to store supplies and equipment for disaster recovery and practice drills.

^b The Texas State Board of Public Accountancy administered the Swearing-in Ceremony two times in 2015. The usable square feet, FTEs, cost per square foot and cost per month are not measurable due to space changing at each site depending on the number of exam candidates/licensees in attendance.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES
For the Year Ended August 31, 2015

<u>Name</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
Professional and Consulting Fees:		
Fund 1009, Appropriation Year 2015		
THOMAS & THOMAS, LLP	PEER REVIEW CONSULTANT	\$ 19,548.82
TEAGUE, MARQUESS & ASSOCIATES, P.C.	PEER REVIEW CONSULTANT	16,401.24
WATERS, VOLLMERING & ASSOCIATES, LLP	PEER REVIEW CONSULTANT	15,641.58
HARPER & PEARSON CO., P.C.	TECHNICAL STANDARDS REVIEW SERVICES	214,537.00
DAVIS KINARD & CO, PC	TECHNICAL STANDARDS REVIEW SERVICES & BEHAVIORAL ENFORCEMENT SERVICES	20,385.00
CANTRELL & CANTRELL, PLLC	BEHAVIORAL ENFORCEMENT SERVICES	12,028.50
STRASBURGER & PRICE, LLP	BEHAVIORAL ENFORCEMENT SERVICES	2,028.10
RENAISSANCE SYSTEMS, INC.	CONSULTANT - COMPUTER	42,088.00
MONDAY N. RUFUS, CPA	INTERNAL AUDIT	15,762.50
ALLEN, PINNIX & NICHOLS, P.A.	TECHNICAL STANDARDS REVIEW SERVICES & BEHAVIORAL ENFORCEMENT SERVICES	5,275.00
OFFICE OF THE ATTORNEY GENERAL	LEGAL SERVICES	29,237.07
STATE OFFICE OF ADMINISTRATIVE HEARINGS	LEGAL SERVICES	10,835.53
MARY ALICE BOEHM-MCKAUGHAN	LEGAL SERVICES	65,325.00
LOVE & AARON W. GAMES, PLLC	LEGAL SERVICES	2,832.00
ALLIANCE WORK PARTNERS	WORKERS ASSISTANCE PROGRAM	1,015.00
Total Professional, Consulting, and Legal Service Fees, page 3		<u>\$ 472,940.34</u>

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES
For the Year Ended August 31, 2015

<u>Name</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
Professional and Consulting Fees:		
Fund 1009, Appropriation Year 2015		
ALVA J. WINSTON, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,092.50
CHARLES S. WRIGHT, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,031.25
CONNIE Z. KELLY, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,250.00
DARLENE PULLIAM, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,031.25
DAVID CRUMBAUGH, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,437.50
HELEN C. DIAZ, CPA	SPONSOR REVIEW PROGRAM-REVIEW	6,156.25
JANET ANN SMITH, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,281.25
JENNIFER P. FADAL, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,500.00
JOHN E. JONES, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,312.50
KATHY M. ABSHIRE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,500.00
MANNY CAVAZOS, J.D., CPA	SPONSOR REVIEW PROGRAM-REVIEW	3,312.50
MARK A. TURNER, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,562.50
MICHAEL D. BURNETT, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,968.75
MICHAEL G. MCMENNAMY, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,218.75
MITCHELL SUTHERLIN, PLLC	SPONSOR REVIEW PROGRAM-REVIEW	10,575.00
NEAL R. VAN ZANTE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,875.00
PAMELA EVANS, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,000.00
RAY G. NEWMAN, Ph.D., CPA	SPONSOR REVIEW PROGRAM-REVIEW	4,562.50
RICHARD BALAND, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,062.50
RONALD O. HUNTSMAN, CPA	SPONSOR REVIEW PROGRAM-REVIEW	13,405.10
TIMOTHY PREBE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,156.25
TIMOTHY R. MADRIGAL, CPA	SPONSOR REVIEW PROGRAM-REVIEW	5,250.00
Total Professional, Consulting, and Legal Service Fees, page 4		<u>\$ 119,541.35</u>
GRAND TOTAL PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES		<u>\$ 592,481.69</u>

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

HUB STRATEGIC PLAN PROGRESS REPORT
For the Fiscal Year Ended August 31, 2015

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

Goal = Strategic Plan HUB Goal	Actual for FY 14 Reported by Comptroller	Actual for FY 15 Reported by Comptroller	Goal for FY 2016
Actual = % Spent with HUBs from HUB Report			
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	2.51%	10.92% c	10.00%
Commodities contracts	42.77%	15.24%	10.00%

a Total FY 14 expenditures = \$29,810

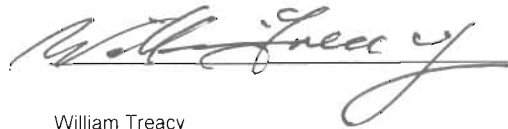
b Total FY 15 expenditures = \$14,565

c As Adjusted

Explanation for Actual Amounts, as Adjusted:

The total agency expenditures with HUBs was 14.53%, as adjusted, in FY 15. The statewide average was 11.97%.

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, 2015

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, 2015

a. Payroll-related Costs:	<u>EXH. II GAAP Group</u>		
FICA Employer Matching Contribution	Payroll Related Cost	\$	186,152.00
Group Health Insurance	Payroll Related Cost		418,753.14
Retirement	Payroll Related Cost		145,053.36
Unemployment	Payroll Related Cost		0.00
FICA Employee Share Paid by State	Payroll Related Cost		0.00
Total Payroll-related Costs		\$	<u>749,958.50</u>
Workers' Compensation and Benefit Replacement Pay (BRP):			
Workers' Compensation	Claims & Judgments	\$	0.00
Benefit Replacement Pay	Salaries & Wages		10,340.41
Total Workers' Compensation and BRP		\$	<u>10,340.41</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	\$	39,847.00
Equipment Depreciation	N/A		0.00
(304) CPA Administration	N/A		0.00
CPA Fiscal and ITD	N/A		13,670.00
CPA Purchasing & Support (TPASS)	N/A		11,884.00
CPA Rebates	N/A		(241.00)
DPS Capitol Security	N/A		7,685.00
(303) TFC Admin	N/A		0.00
TFC Planning and Asset Management	N/A		53,899.00
OOG BPP & Financial Accountability	N/A		93.00
(809) State Preservation Board	N/A		0.00
Total Indirect Costs - Statewide Full Cost Allocation Plan ¹		\$	<u>126,837.00</u>
TOTAL INDIRECT COSTS		\$	<u><u>887,135.91</u></u>

¹ Source: Office of the Governor

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY
**SCHEDULE OF STATE-OWNED VEHICLES
USED BY STATE EMPLOYEES – FY 2015**

This schedule applies to the use of the Texas State Board of Public Accountancy's 1999 Dodge Caravan. The total mileage used in FY 2015 was 835 miles.

NAME	JOB TITLE	REASON FOR AUTHORIZATION
Patrick Doré	Administrative Assistant III	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 II	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 2015).

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

**SCHEDULE OF RECYCLED, REMANUFACTURED, AND
ENVIRONMENTALLY SENSITIVE PURCHASES**

For the Fiscal Year Ended August 31, 2015

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