

Texas State Board of Public Accountancy



Annual Report of Nonfinancial Data

For the Year Ended August 31, 2020



TEXAS STATE BOARD
of PUBLIC ACCOUNTANCY

William Treacy, Executive Director

www.tsbpa.texas.gov

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

P: (512) 305-7800
F: (512) 305-7854
(512) 305-7875

December 22, 2020

Honorable Greg Abbott, Governor
Honorable Dan Patrick, Lieutenant Governor
Honorable Dennis Bonnen, Speaker of the House
Jerry McGinty, Director, Legislative Budget Board
Lisa R. Collier, CPA, CFE, CIDA, First Assistant State Auditor

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, 2020, 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

Administration/
Accounting
(512) 305-7800
accounting@tsbpa.texas.gov

CPE
(512) 305-7844
licensing@tsbpa.texas.gov

Enforcement
(512) 305-7866
enforcement@tsbpa.texas.gov

Exam/
Qualifications
(512) 305-7800
exam@tsbpa.texas.gov

Licensing
(512) 305-7853
licensing@tsbpa.texas.gov

Sponsor Review
(512) 305-7832
specprog@tsbpa.texas.gov

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, 2020.

EMPLOYED AS OF AUGUST 31, 2020

Bryce Beasley	Program Specialist I
Paulette Beiter	Attorney IV
Josephine Briones	Legal Assistant II
Roel Cantu	Program Supervisor III
Ismael Castillo, Jr.	Executive Assistant II
Delia Castro	Program Specialist II
Jennifer Costilla	Program Specialist I
Patrick Doré	Administrative Assistant IV
Rhonda Fellner	Administrative Assistant III
J Franco	Program Specialist I
Jackie Frazier	Manager V
Megan Gloetzner	Administrative Assistant III
Maria Graziani	Program Specialist I
Gilbert Gutierrez	Program Supervisor IV
Ann Hallam	Director II
Alan Hermanson	Dir. of Administrative Services/CFO
Jerry Hill	General Counsel IV
Donna Hiller	Director II
Alexis Holliday	Legal Assistant II
Marissa Mahoney	Program Supervisor V
Maria Lagunas	Manager I
Kyle McGaw	Director I
John Moore	Attorney IV
Kenny Pettitte	Program Specialist I
Julie Prien	Information Specialist III
Marisa Rios	Legal Assistant III
April Serrano	Program Supervisor V
Margie Sheehan	Program Specialist I
Jon Smith	Systems Analyst VI
Tina Smith	Program Specialist II
Gil Sosa-Riego	Accountant II
William Treacy	Executive Director
Cherylyn Turner	Program Specialist I
Daniel Weaver	Director I
Grace Wicke	Accountant III

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF SPACE OCCUPIED

For the Fiscal Year Ended August 31, 2020

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	34	\$ 1.38	\$14,674.00	\$ 176,088.00	See comment A below
					10,672	34	\$ 1.38	\$14,674.00	\$ 176,088.00	
Free Space:										
					0					
Leased or Rented Space:										
Austin ^B	505 E. Hurstland Dr, Suite 380	Taurus CD 174 Centennial Towers TX LP			10,848	34	\$ 0.84	\$9,070.33	\$ 18,140.66	See comment B below
Austin ^C	6901 N. IH 35	ATX Self Storage				N/A			\$ 902.57	See comment B below
Austin ^D	4400 Shoal Creek Blvd.	Texas State Library and Archives Commission				N/A			\$ 10,993.26	See comment C below
Austin ^E	900 Barton Springs Rd.	Austin Convention Center				N/A			\$ 4,050.00	See comment D below
					10,848	34	\$ 0.84	\$ 9,070.33	\$ 34,086.49	

Section 2165.104, Government Code:

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

Actual Annual Cost:	\$	64,549.00
Rent accrued as of August 31, 2020		111,539.00
Rent portion of Statewide Cost Allocation Plan (SWCAP) paid to the Comptroller of Public Accounts		176,088.00
Total Rent Expenditure - FY 20	\$	352,176.00

The Texas State Board of Public Accountancy was notified by the Texas Facilities Commission (TFC) that TSBPA needed to relocate by the end of fiscal year 2020. The TFC informed us that our space in the William P. Hobby building was needed for another state agency that was expanded as a result of the last legislative session.

^B The TSBPA began moving items to Centennial Towers in July 2020 and employees moved in August 2020. The Usable Square Feet of 10,848 includes 1,331 square feet of space that is shared with the Texas Board of Architectural Examiners. The Actual Annual Cost of \$18,140.66 includes the period TSBPA occupied the space in FY 20. In accordance with the lease agreement, TSBPA prepaid the first full month of rent (month 5 of lease agreement) in the amount of \$27,535.84 which is not included above.

^C The agency is renting two units at this facility at 300 square feet each for storage of records and equipment. One unit was rented as of June 19, 2020 for a total of \$709.40 and an additional unit was rented on August 13, 2020 for a total of \$193.17 FY 20.

^D 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.

^E The Texas State Board of Public Accountancy administered the Swearing-in Ceremony one time in FY 20. The usable square feet, FTEs, cost per square feet and cost per month are not measurable due to space changing at the site depending on the number of exam candidates/licenses in attendance.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES
For the Year Ended August 31, 2020

<u>Name</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
Professional and Consulting Fees:		
Fund 1009		
ALLIANCE WORK PARTNERS	WORKERS ASSISTANCE PROGRAM	\$ 893.20
CIMA SOLUTIONS GROUP, LTD	CONSULTANT - COMPUTER	5,225.00
HARPER & PEARSON CO., P.C.	TECHNICAL STANDARDS REVIEW SERVICES	120,494.00
INSIGHT PUBLIC SECTOR, INC.	CONSULTANT - COMPUTER	5,500.00
NEOS CONSULTING GROUP, LLC	CONSULTANT - PROJECT MANAGEMENT	12,800.00
PETER DELVECCHIA CPA, PLLC	TECHNICAL STANDARDS REVIEW SERVICES	17,296.80
ROBERT D. GOLDSTEIN	PEER REVIEW CONSULTANT	14,623.59
THOMAS & THOMAS, LLP	PEER REVIEW CONSULTANT	10,768.28
VINTAGE COMPUTER BROKERS, INC.	CONSULTANT - COMPUTER	25,708.50
VINTAGE IT SERVICES	CONSULTANT - COMPUTER	11,592.00
WATERS, VOLLMERING & ASSOCIATES, LLP	PEER REVIEW CONSULTANT	14,903.24
Total Professional and Consulting Fees, page 3		<u><u>\$ 239,804.61</u></u>
Legal Service Fees:		
Fund 1009		
DUBOIS BRYANT & CAMPBELL, LLP	LEGAL SERVICES	\$ 97,144.45
OFFICE OF THE ATTORNEY GENERAL	LEGAL SERVICES	12,551.16
STATE OFFICE OF ADMINISTRATIVE HEARINGS	LEGAL SERVICES	24,750.00
THE DOVE FIRM PLLC	LEGAL SERVICES	910.00
Total Legal Service Fees, page 3		<u><u>\$ 135,355.61</u></u>

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY
SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES
For the Year Ended August 31, 2020

<u>Name</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
Professional and Consulting Fees - Sponsor Review:		
Fund 1009		
ALVA J. WINSTON, CPA	SPONSOR REVIEW PROGRAM-REVIEW	\$ 2,687.50
CONNIE Z. KELLY, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,937.50
DAVID CRUMBAUGH, CPA	SPONSOR REVIEW PROGRAM-REVIEW	1,750.00
JOHN E. JONES, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,531.25
MITCHELL SUTHERLIN, PLLC	SPONSOR REVIEW PROGRAM-REVIEW	2,287.50
RONALD O. HUNTSMAN, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,105.00
TIMOTHY PREBE, CPA	SPONSOR REVIEW PROGRAM-REVIEW	2,687.50
TIMOTHY R. MADRIGAL, CPA	SPONSOR REVIEW PROGRAM-REVIEW	<u>2,750.00</u>
Total Professional and Consulting Fees - Sponsor Review, page 4		\$ 19,736.25
GRAND TOTAL PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES		\$ 394,896.47

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY



HUB STRATEGIC PLAN PROGRESS REPORT
For the Fiscal Year Ended August 31, 2020

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

Goal = Strategic Plan HUB Goal	Actual for FY 19 Reported by Comptroller	Actual for FY 20 Reported by Comptroller	Goal for FY 2021
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	0.00%	0.00%	10.00%
Other services contracts	35.45%	23.81%	10.00%
Commodities contracts	24.08%	5.13%	10.00%

Explanation for Actual Amounts:

The total agency expenditures with HUBs was 19.44% in FY 20. The statewide average was 11.74%.

Prepared by:  

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

Phone Number: (512) 305-7814 (512) 305-7800

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

SCHEDULE OF INDIRECT COSTS

For the Fiscal Year Ended August 31, 2020

a. Payroll-related Costs:		<u>EXH. II GAAP Group</u>	
FICA Employer Matching Contribution	Payroll Related Cost	\$	195,101.03
Group Health Insurance	Payroll Related Cost		501,649.26
Retirement	Payroll Related Cost		206,616.79
Unemployment	Payroll Related Cost		0.00
FICA Employee Share Paid by State	Payroll Related Cost		0.00
Total Payroll-related Costs			<u>\$ 903,367.08</u>
Workers' Compensation and Benefit Replacement Pay (BRP):			
Workers' Compensation	Claims & Judgments	\$	0.00
Benefit Replacement Pay	Salaries & Wages		5,267.72
Total Workers' Compensation and BRP			<u>\$ 5,267.72</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		0.00
CPA Purchasing & Support (TPASS)	N/A		0.00
CPA Rebates	N/A		0.00
DPS Capitol Security	N/A		0.00
(303) TFC Admin	N/A		0.00
TFC Planning and Asset Management	N/A		0.00
OOG BPP & Financial Accountability	N/A		0.00
(809) State Preservation Board	N/A		0.00
Adjustment to Statewide Cost Allocation Plan to Agree with Total	N/A		0.00
Total Indirect Costs - Statewide Full Cost Allocation Plan ¹			<u>\$ 0.00</u>
TOTAL INDIRECT COSTS			<u>\$ 908,634.80</u>

¹ Source: Office of the Governor - Statewide Full Cost Allocation Plan not available

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**SCHEDULE OF STATE-OWNED VEHICLES
USED BY STATE EMPLOYEES – FY 2020**

This schedule applies to the use of the Texas State Board of Public Accountancy's 1999 Dodge Caravan. The total mileage used in FY 2020 was 736 miles.

NAME	JOB TITLE	REASON FOR AUTHORIZATION
Patrick Doré	Administrative Assistant IV	Performance of job duties, which include making daily deposits, picking up printing, supplies, materials and equipment, and other duties as assigned.
Maria D. Lagunas	Manager I	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 2020).