

# **Texas State Board of Public Accountancy**



## **Annual Report of Nonfinancial Data**

For the Year Ended August 31, 2021



**TEXAS STATE BOARD  
of PUBLIC ACCOUNTANCY**

**William Treacy, Executive Director**

[www.tsbpa.texas.gov](http://www.tsbpa.texas.gov)

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

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December 30, 2021

Honorable Greg Abbott, Governor  
Honorable Dan Patrick, Lieutenant Governor  
Honorable Dade Phelan, Speaker of the House  
Lisa R. Collier, CPA, CFE, CIDA, State Auditor  
Jerry McGinty II, Executive 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, 2021, 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](mailto:accounting@tsbpa.texas.gov)

**CPE**  
(512) 305-7844  
[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

**Enforcement**  
(512) 305-7866  
[enforcement@tsbpa.texas.gov](mailto:enforcement@tsbpa.texas.gov)

**Exam/  
Qualifications**  
(512) 305-7800  
[exam@tsbpa.texas.gov](mailto:exam@tsbpa.texas.gov)

**Licensing**  
(512) 305-7853  
[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

**Sponsor Review**  
(512) 305-7832  
[specprog@tsbpa.texas.gov](mailto:specprog@tsbpa.texas.gov)

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**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, 2021.

EMPLOYED AS OF AUGUST 31, 2021

Paulette Beiter	Attorney IV
Josephine Briones-Febbraro	Legal Assistant II
Roel Cantu	Program Supervisor III
Ismael Castillo, Jr.	Executive Assistant II
Delia Castro	Program Specialist II
Jennifer Costilla	Program Specialist I
Rhonda Fellner	Administrative Assistant III
J Franco	Program Specialist I
Jackie Frazier	Manager V
Maria Graziani	Program Specialist II
Gilbert Gutierrez	Program Supervisor IV
Ann Hallam	Director II
Telisa Harwell	Program Specialist I
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 II
Nancy Love	Accountant IV
Kyle McGaw	Director I
John Moore	Attorney IV
Brian O'Neal	Administrative Assistant V
Thomas Payne	Systems Analyst VI
Kenny Pettitte	Program Specialist II
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 III
William Treacy	Executive Director
Cherylyn Turner	Program Specialist I
Daniel Weaver	Director II

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)

SCHEDULE OF SPACE OCCUPIED  
For the Fiscal Year Ended August 31, 2021

Location	Address	Lessor	Lease No.	Type	Usable Sq. Ft.	FTEs	Rental Per Month		Actual Annual Cost	Comments
							Cost Per Sq. Ft.	Cost Per Month		
<b>State-owned Buildings:</b>										
N/A										
<b>Free Space:</b>										
N/A										
<b>Leased or Rented Space:</b>										
Austin <sup>A</sup>	505 E. Huntland Dr, Suite 380	Taurus CD 174 Centennial Towers TX LP		Office Space	10,848	34	2.6142	28,358.48	292,525.36	See comment B below
Austin <sup>B</sup>	6901 N. IH 35	ATX Self Storage		Storage	N/A				6,965.89	See comment C below
Austin <sup>C</sup>	4400 Shoal Creek Blvd.	Texas State Library and Archives Commission		Storage	N/A				5,140.92	See comment D below
Austin <sup>D</sup>	900 Barton Springs Rd.	Austin Convention Center		Palmer Events Center	N/A				4,426.00	See comment E below
					10,848	34	2.6142	\$ 28,358.48	\$ 309,058.17	

<sup>A</sup> The Useable Square Feet of 10,848 includes 1,331 square feet of space that is shared with the Texas Board of Architectural Examiners. The cost per month is the ending full cost per month. Monthly rent costs increased during the year. The TSBPA portion for FY 21 is \$250,561 for 9,517 square feet of allocated space.

<sup>B</sup> This rental is for storage of records and equipment.

<sup>C</sup> 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.

<sup>D</sup> The Texas State Board of Public Accountancy did not hold any swearing-in ceremonies in FY 21 due to the pandemic. Rental amounts shown were deposits for future ceremonies. The usable square feet, FTEs, cost per square foot and cost per month are not measurable due to space changing at the site depending on the number of exam candidates/licensees in attendance.

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**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)**
**PROFESSIONAL/CONSULTING FEES AND LEGAL SERVICE FEES**

For the Fiscal Year Ended August 31, 2021

**Professional/Consulting Fees**

Name	Type of Service Rendered	Amount
Cima Solutions Group, LTD	Consultant - Computer	\$ 10,325.00
Insight Public Sector, Inc.	Consultant - Computer	\$ 20,420.71
Vintage Computer Brokers, Inc.	Consultant - Computer	\$ 23,814.25
Robert D Goldstein	Consultant - Peer Review	\$ 15,050.00
Thomas & Thomas	Consultant - Peer Review	\$ 2,161.67
Tom Akin, CPA	Consultant - Peer Review	\$ 4,100.00
Waters, Vollmering & Associates, LLP	Consultant - Peer Review	\$ 14,130.00
Alva J. Winston	Sponsor Review Program - Review	\$ 2,937.50
Connie Z. Kelly	Sponsor Review Program - Review	\$ 2,862.20
David Crumbaugh	Sponsor Review Program - Review	\$ 1,350.00
John E. Jones	Sponsor Review Program - Review	\$ 3,000.00
Mitchell Sutherland, PLLC	Sponsor Review Program - Review	\$ 2,512.50
Ronald O. Huntsman	Sponsor Review Program - Review	\$ 2,310.00
Timothy R. Madrigal, CPA	Sponsor Review Program - Review	\$ 3,625.00
Harper & Pearson Company, P.C. , CPA	Technical Standards Review Services	\$ 13,180.00
Workers Assistance Program Inc.	Worker's Assistance Program	\$ 1,445.00

**Total Professional/Consulting Fees: \$123,223.83****Legal Service Fees**

Name	Type of Service Rendered	Amount
Dubois Bryant & Campbell, LLP	Legal Services	\$ 42,691.50
Office of the Attorney General	Legal Services	\$ 5,052.44
St. Office of Admin. Hearings	Legal Services	\$ 24,750.00
The Dove Firm	Legal Services	\$ 6,798.75

**Total Legal Service Fees: \$79,292.69****Total Professional/Consulting Fees and Legal Service Fees: \$202,516.52**

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

HUB STRATEGIC PLAN PROGRESS REPORT

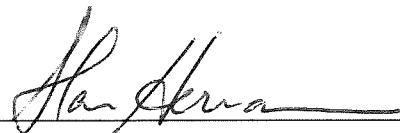
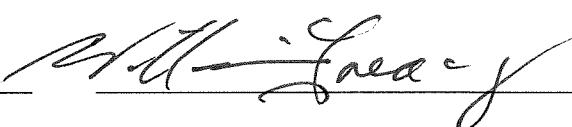
For the Fiscal Year Ended August 31, 2021

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

Goal = Strategic Plan HUB Goal	Actual for FY 20 Reported by Comptroller	Actual for FY 21 Reported by Comptroller	Goal for FY 2022
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	40.05%	N/A
Special trade construction contracts	N/A	N/A	N/A
Professional services contracts	0.00%	0.00%	10.00%
Other services contracts	23.81%	18.08%	10.00%
Commodities contracts	5.13%	22.72%	10.00%

Explanation for Actual Amounts:

The total agency expenditures with HUBs was 21.52% in FY 21. The statewide average was 10.48%.

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

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**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)**
**INDIRECT COST SCHEDULE**

For the Fiscal Year Ended August 31, 2021

**A. Payroll-related Costs***(must reconcile to Exhibit II, Annual Financial Report)*

FICA Employer Matching Contribution	\$ 201,471
Group Health Insurance	504,743
Retirement	214,508
Unemployment	-
FICA Employee Share Paid by State	-

<b>Total Payroll-related Costs</b>	<b>\$ 920,722</b>
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Workers' Compensation	-
Benefit Replacement Pay (BRP)	3,984

<b>Total Workers' Compensation and BRP</b>	<b>\$ 3,984</b>
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**B. Indirect Costs***(not reported on operation statements)*

Bond Debt Service Payments <sup>1</sup>	
TBPC	\$ -
TPFA	-
Other (if applicable)	-

<b>Total Indirect Costs</b> <i>(not reported on operating statements)</i>	<b>\$ -</b>
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**C. Indirect Costs - Statewide Full Cost Allocation Plan<sup>2</sup>***(based on FY 2017 Data)*

Comptroller	\$ -
TBPC	-
Attorney General	-
Etc.	-

<b>Total Indirect Costs - Statewide Full Cost Allocation Plan</b>	<b>\$ -</b>
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<b>TOTAL INDIRECT COSTS</b>	<b>\$ 924,706</b>
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<sup>1</sup> The Texas State Board of Public Accountancy does not receive GR and therefore does not have any debt service payments. All payments are paid by the agency, as we are self-directed, semi-independent, pursuant to *Texas Government Code, Chapter 472*.

<sup>2</sup> The Statewide Cost Allocation Plan is not yet available. The agency will provide a full schedule D once the SWCAP has been approved.

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**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY****SCHEDULE OF STATE-OWNED VEHICLES  
USED BY STATE EMPLOYEES – FY 2021**

This schedule applies to the use of the Texas State Board of Public Accountancy's 1999 Dodge Caravan. The total mileage used in FY 2021 was 1599 miles.

<b>NAME</b>	<b>JOB TITLE</b>	<b>REASON FOR AUTHORIZATION</b>
Patrick Dore Brian O'Neal	Administrative Assistant V Administrative Assistant V	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 II	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 2021).