

# Texas State Board of Public Accountancy



## Annual Report of Nonfinancial Data

---

---

For the Fiscal Year Ended August 31, 2024

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



**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

P: (512) 305-7800

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

December 30, 2024

Honorable Greg Abbott, Governor  
Jerry McGinty II, Director, Legislative Budget Board  
Lisa R. Collier, CPA, CFE, CIDA, 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, 2024, 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 Lorna Schwimmer-Staggs, CPA, at (512) 305-7815.

Sincerely,

TEXAS STATE BOARD OF  
PUBLIC ACCOUNTANCY

WILLIAM TREACY  
Executive Director

Enclosure

xc: Legislative Reference 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)

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**  
Austin, Texas

**ANNUAL REPORT OF NONFINANCIAL DATA**

**TABLE OF CONTENTS**

	<u>Page</u>
Schedule of Bonded Employees .....	1
Schedule of Space Occupied .....	2
Schedule of Professional, Consulting, and Legal Service Fees .....	3
HUB Strategic Plan Progress Report .....	4
Schedule of Indirect Costs .....	5
Schedule of State-Owned Vehicles Used by State Employees .....	6

---



---

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)**
**LIST OF BONDED EMPLOYEES**

During the year, the Board had in force a surety bond covering all employees through the Fidelity and Deposit Company of Maryland in the amount of \$300,000. The following employees were covered as of August 31, 2024.

EMPLOYED AS OF AUGUST 31, 2024

Paul Arredondo	Accountant III
Paulette Beiter	Attorney IV
Juan A. Benitez	Program Specialist I
Josephine Briones-Febbraro	Legal Assistant III
Delia Castro	Program Specialist III
Jennifer Costilla	Program Specialist II
Nicole Duran	Manager IV
Rhonda Fellner	Program Supervisor I
J Franco	Program Supervisor V
Maria Graziani	Program Specialist III
Kiana Goldman	Program Specialist I
Ann Hallam	Director IV
Telisa Harwell	Program Supervisor III
Jerry Hill	General Counsel IV
Donna Hiller	Director III
Martha Kuhl	Program Specialist I
Amy Kulik	Legal Assistant III
Marissa Brooks	Director I
Maria Lagunas	Manager V
Kyle McGaw	Systems Analyst VII
John Moore	Attorney IV
Brian O'Neal	Staff Services Officer III
Christine Orozco	Accountant VI
Thomas Payne	Systems Analyst VI
Kenny Pettitte	Program Specialist III
Julie Prien	Information Specialist IV
Marisa Rios	Program Supervisor V
April Serrano	Program Supervisor V
Lori Shaw	Systems Analyst VI
Margie Sheehan	Program Specialist II
Tony Shumway	Systems Analyst VI
Jon Smith	Systems Analyst VI
Tina Smith	Program Specialist IV
Lorna Schwimmer-Staggs	Director II
Natalie Thaddeus	Program Specialist I
William Treacy	Executive Director
Vivian Zheng	Accountant IV

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)**

**SCHEDULE OF SPACE OCCUPIED**  
For the Fiscal Year Ended August 31, 2024

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	35.5	2.8567	30,989.12	361,925.44	See comment A below
Austin <sup>B</sup>	6901 N. IH 35	ATX Self Storage		Storage		N/A			6,378.00	See comment B below
Austin <sup>C</sup>	4400 Shoal Creek Blvd.	Texas State Library and Archives Commission		Storage		N/A			6,255.21	See comment C below
Austin <sup>D</sup>	900 Barton Springs Rd.	Austin Convention Center		Palmer Events Center		N/A			8,755.00	See comment D below
					<u>10,848</u>	<u>35.5</u>	<u>2.8567</u>	<u>\$ 30,989.12</u>	<u>\$ 383,313.65</u>	

<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, after the annual increase. FTEs are ending FTEs. The TSBPA portion for FY 24 is \$317,518.84 for 9,517 square feet of allocated space. Lessor is per the original lease agreement.

<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 feet and cost per month vary by type of record.

<sup>D</sup> The Texas State Board of Public Accountancy administered two Swearing-in Ceremonies in FY 24. Rental amounts shown are on an accrual basis. 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/licensees in attendance.

---



---

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

For the Fiscal Year Ended August 31, 2024

**Professional/Consulting Fees**

<b>Name</b>	<b>Type of Service Rendered</b>	<b>Amount</b>
CitiesDigital	Consultant - Information Technology	\$ 7,552.81
Presley Design Studio L.C.	Consultant - Information Technology	\$ 22,242.02
Robert D. Goldstein	Consultant - Peer Review	\$ 23,624.37
Tom Akin, CPA	Consultant - Peer Review	\$ 9,297.52
Waters, Vollmering & Associates, LLP	Consultant - Peer Review	\$ 12,594.80
Employee Services, LLC	Employee Assistance Program	\$ 2,675.00
Cima Solutions Group LTD	Information Technology Services	\$ 62,700.00
Insight Public Sector, Inc.	Information Technology Services	\$ 18,937.50
Presley Design Studio L.C.	Information Technology Services	\$ 8,477.90
SRB System, Inc.	Information Technology Services	\$ 91,187.99
Zend Technologies	Information Technology Services	\$ 18,000.00
Alva J. Winston	Sponsor Review Program - Review	\$ 3,406.25
Connie Z. Kelly	Sponsor Review Program - Review	\$ 3,374.75
David Crumbaugh	Sponsor Review Program - Review	\$ 2,531.25
John E. Jones	Sponsor Review Program - Review	\$ 3,562.50
Timothy R. Madrigal, CPA	Sponsor Review Program - Review	\$ 3,500.00
Peter Delvecchia CPA, PLLC	Technical Standards Review Services	\$ 7,824.00
W Patrick Cantrell	Tax Review Services	\$ 4,637.50

**Total Professional/Consulting Fees: \$306,126.16****Legal Service Fees**

<b>Name</b>	<b>Type of Service Rendered</b>	<b>Amount</b>
St. Office of Admin. Hearings	Legal Services	\$ 15,626.52
The Dove Firm	Legal Services	\$ 2,940.00

**Total Legal Service Fees: \$18,566.52****Total Professional/Consulting Fees and Legal Service Fees: \$324,692.68**

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

HUB STRATEGIC PLAN PROGRESS REPORT

For the Fiscal Year Ended August 31, 2024

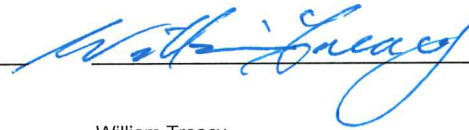
(Source: Texas Government Code, Title 10, Subtitle D, Section 2161.124)

Goal = Strategic Plan HUB Goal	Actual for FY 23 Reported by Comptroller	Actual for FY 24 Reported by Comptroller	Goal for FY 2025
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	10.71%	10.00%
Professional services contracts	100.00%	N/A	10.00%
Other services contracts	45.42%	50.86%	10.00%
Commodities contracts	30.38%	50.96%	10.00%

Explanation for Actual Amounts:

The total agency expenditures with HUBs was 49.39% in FY 24. The statewide average was 11.49%.

Prepared by:

Printed Name: Lorna Schwimmer-Staggs, CPA  
Director of Accounting

William Treacy  
Executive Director

Phone Number: (512) 305-7815

(512) 305-7800

---



---

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

For the Fiscal Year Ended August 31, 2024

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

FICA Employer Matching Contribution	\$	237,922	
Group Health Insurance		567,137	
Retirement		268,954	
Unemployment		-	
FICA Employee Share Paid by State		-	
<b>Total Payroll-related Costs</b>			<b>\$ 1,074,013</b>

Workers' Compensation		-	
Benefit Replacement Pay (BRP)		1,931	

<b>Total Workers' Compensation and BRP</b>			<b>\$ 1,931</b>
--	--	--	-----------------

**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>

**C. Indirect Costs - Statewide Full Cost Allocation Plan<sup>2</sup>**

Comptroller	\$	-	
TBPC		-	
Attorney General		-	
Etc.		-	
<b>Total Indirect Costs - Statewide Full Cost Allocation Plan</b>			<b>\$ -</b>

<b>TOTAL INDIRECT COSTS</b>			<b>\$ 1,075,944</b>
-----------------------------	--	--	---------------------

<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.

---

---

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**

**SCHEDULE OF STATE-OWNED VEHICLES  
USED BY STATE EMPLOYEES – FY 2024**

This schedule applies to the use of the Texas State Board of Public Accountancy's 1999 Dodge Caravan. The total mileage used in FY 2024 was 1,218 miles.

<b>NAME</b>	<b>JOB TITLE</b>	<b>REASON FOR AUTHORIZATION</b>
Brian O'Neal	Staff Services Officer	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 of Administration	Performance of job duties as back up to deliver daily deposits. No miles driven in FY 2024.
Lorna Schwimmer-Staggs	Director of Accounting	Performance of job duties as back up to deliver daily deposits. No miles driven in FY 2024.
William Treacy	Executive Director	Performance of state business. No miles driven in FY 2024.