



## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY COMPACT WITH TEXANS

What is a Compact with Texans? It is our “contract” with you, a citizen of Texas, to provide you with the very best service.

### **OUR PROMISE**

The Texas State Board of Public Accountancy (TSBPA) promises to provide you with the very best service, which includes the distribution of information quickly and accurately and in a pleasant and courteous manner. We do not want you waiting on hold for any length of time, as our goal is to answer within three minutes. If we need to respond to you in writing, our goal is to respond within three days. If it takes us longer, it is due to research and workload, and we will keep you updated. Customer service to all Texans is important to us.

### **MISSION**

The mission of the Texas State Board of Public Accountancy is to protect the public by ensuring that persons issued a certificate as a Certified Public Accountant (CPA) possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy, on which the public relies.

### **PHILOSOPHY**

The Texas State Board of Public Accountancy will maintain and enforce the highest standards of ethics, accountability, efficiency, and openness by leading the profession, nationally and internationally, in the development and enforcement of public policies relating to public accountancy. We approach our activities with a deep sense of purpose and responsibility. We always remember that we exist to serve the public. The public and the business community alike are guaranteed a balanced and sensible approach to regulation.

### **GOALS**

- To establish: standards in education, examination, and experience for prospective CPAs; requirements for certification, licensing and practice for Texas CPAs; and competencies which are maintained to protect the people of Texas and organizations, as well as in other domestic and international jurisdictions.
- To objectively enforce state regulations relating to the accounting profession; ensure swift, fair, and effective disciplinary action for violators of these standards; and provide for the re-education and rehabilitation of people violating these laws.
- To develop and implement high standards for the accounting profession in emerging issues as they relate to the welfare of the general public. We inform the public concerning board functions and the procedures by which complaints are filed, processed, and resolved so that the citizens of Texas may better utilize CPA services and be protected from exploitation.
- To respond to all phone calls in less than three minutes and to reply to emails and letters in less than three days. If the response requires written documentation and/or other printed information, we will mail or fax the information to you. If your request requires a short answer response, we

will give you that information via email or over the phone. If your request requires research or needs to be assigned to another department, we will notify you of the status of your request within the three-day response goal.

## **MAIN FUNCTIONS**

The Texas State Board of Public Accountancy has the responsibility and authority to regulate the practice of public accountancy in Texas. This is accomplished through the following means:

## **QUALIFICATIONS**

The Board evaluates applications submitted by individuals applying to take the Uniform CPA Examination, which is part of the process to become a Texas CPA. Individuals that meet the education and character requirements of the *Public Accountancy Act* and the Board's rules are approved to take the CPA Examination. The Board, in concert with the American Institute of Certified Public Accountants, National Association of State Boards of Accountancy and Prometric, Inc. offers the Uniform CPA Examination year-round at testing centers throughout the state. Only those candidates who pass all sections of the CPA Examination are eligible to apply for the CPA designation.

## **CERTIFICATION**

The Board certifies:

- Applicants who pass all sections of the Uniform CPA Examination in Texas and meet all other statutory requirements for the CPA certificate in Texas; and
- Individuals licensed as CPAs in other jurisdictions who apply to practice public accountancy in Texas and receive a Texas CPA certificate under *Section 901.259* of the *Public Accountancy Act* (*Certification Based on Reciprocity*).

To receive a user-friendly explanation, our Qualifications division can clarify the requirements to become a CPA in the State of Texas:

TSBPA  
Qualifications Division  
505 E. Huntland Drive, Suite 380  
Austin, TX 78752-3757  
(512) 305-7851 (phone)  
(512) 305-7875 (fax)  
[exam@tsbpa.texas.gov](mailto:exam@tsbpa.texas.gov)  
[www.tsbpa.texas.gov](http://www.tsbpa.texas.gov)

## **REGISTRATION**

The Board requires registration of the following:

- professional corporations, partnerships, limited liability companies, registered limited liability partnerships, and sole proprietorships engaged in the practice of public accountancy;
- individuals qualifying under *Section 901.355* of the *Public Accountancy Act*; and practice privilege.

## LICENSURE

The following must be licensed by the Board in order to lawfully practice public accountancy in Texas:

- certified public accountants;
- public accountants;
- individuals registered under *Section 901.355* of the *Public Accountancy Act*;
- professional corporations, partnerships, professional limited liability companies, registered professional limited liability partnerships, and sole proprietorships engaged in the practice of public accountancy.

## CONTINUING PROFESSIONAL EDUCATION

Texas CPAs are required to comply with the Board's statutory requirement for continuing professional education.

## PEER REVIEW

The Board has promulgated rules governing peer review and has officially implemented this program; whereby, the work product of a license holder or firms practicing public accountancy is measured for adherence to quality control standards adopted by practitioners and the profession. For more information on practicing public accountancy in the State of Texas, please contact:

TSBPA  
Licensing Division  
505 E. Huntland Drive, Suite 380  
Austin, TX 78752-3757  
(512) 305-7853 (phone)  
(512) 305-7875 (fax)  
licensing@tsbpa.texas.gov  
www.tsbpa.texas.gov

## COMPLAINTS REGARDING PUBLIC ACCOUNTANCY

When a licensee or other entity registered with the Board violates statutory provisions related to the practice of public accountancy or the *Rules of Professional Conduct*, the Board has the authority and responsibility to investigate and, if appropriate, take disciplinary action. In addition, the Board has the authority to enforce specific statutory prohibitions against individuals and firms practicing or offering to practice public accountancy without a valid license. If you have a complaint, please put it in writing and fax, email or mail it to the address below. Our goal is to respond within 30 days and whenever possible have complaints resolved within 180 days. All complaints should be addressed to the Enforcement Division at:

TSBPA  
Enforcement Division  
505 E. Huntland Drive, Suite 380  
Austin, TX 78752-3757  
(512) 305-7866 (phone)  
(512) 305-7854 (fax)  
enforcement@tsbpa.texas.gov  
www.tsbpa.texas.gov

If the response requires written documentation and/or other printed information, we will mail or fax the information to you. If your request requires a short answer response, we will give you that information via email or over the phone. If your request requires research or needs to be assigned to another division, we will notify you of the status of your request within the three-day response goal.

#### COMPLAINTS REGARDING TSBPA

TSBPA accepts all complaints regarding its staff and its operations as an opportunity to learn and improve its performance. All valid complaints will be taken seriously and investigated. All communication should be put in writing. As soon as the executive director receives your communication, he, or his designee, will immediately look into the matter and when appropriate, will advise you of the result as soon as possible. You may contact us, for any reason, at:

TSBPA  
William Treacy, Executive Director  
505 E. Huntland Drive, Suite 380  
Austin, TX 78752-3757  
(512) 305-7800 (phone)  
(512) 305-7854 (fax)  
executive@tsbpa.texas.gov  
www.tsbpa.texas.gov