



ANNUAL REPORT OF NONFINANCIAL DATA

**Fiscal Year
2025**

For the Fiscal Year Ended August 31, 2025

**WILLIAM TREACY
EXECUTIVE DIRECTOR**

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December 31, 2025

Honorable Greg Abbott, Governor
Honorable Kelly Hancock, Acting Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa R. Collier, 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, 2025, 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 Daniel Estrada, CPA, at (512) 305-7814.

Sincerely,

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

WILLIAM TREACY
Executive Director

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ANNUAL REPORT OF NONFINANCIAL DATA

Fiscal Year 2025

For the Fiscal Year Ended August 31, 2025

MEMBERS OF THE BOARD

(As of August 31, 2025)

Jeannette P. Smith, CPA, Presiding Officer	Mission
Susan M. Warren, CPA, Assistant Presiding Officer	Georgetown
Olivia Espinoza-Riley, CPA, Treasurer	Addison
Renee D. Foshee, Esq., CPA, Secretary	San Marcos
Susan I. Adams, CPA, Executive Committee Member-at-large.....	Colleyville
Ray R. Garcia, CPA, Executive Committee Member-at-large	Houston
Christopher “Grant” Coates	Fort Worth
Kimberly D. “Kim” Crawford, CPA	Arlington
Jill A. Holup.....	Austin
Sherri B. Merket.....	Midland
Thomas M. Neuhoff, CPA.....	Tyler
Kenneth E. Omoruyi, CPA.....	Sugar Land
James M. “Jim” Trippon, CPA.....	Houston
Sheila M. Vallés-Pankratz.....	Mission

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TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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 Fidelity and Deposit Company of Maryland in the amount of \$300,000. The following employees were covered as of August 31, 2025.

EMPLOYED AS OF AUGUST 31, 2025

Paul Arredondo	Accountant V
Paulette Beiter	Attorney IV
Juan A. Benitez	Program Specialist II
Josephine Briones-Febbraro	Legal Assistant III
Marissa Brooks	Director I
Delia Castro	Program Specialist III
Jennifer Costilla	Program Specialist II
Daniel L. Estrada	Chief Financial Officer
Rhonda Fellner	Program Supervisor I
J Franco	Program Supervisor V
Kiana Goldman	Program Specialist I
Maria Graziani	Program Specialist III
Ann Hallam	Director V
Telisa Harwell	Program Supervisor III
Jerry Hill	General Counsel IV
Donna Hiller	Director IV
Yan Jin	Accountant III
Christian Jones	Legal Assistant III
Michael Kaiser	Program Specialist I
Martha Kuhl	Program Specialist I
Amy Kulik	Legal Assistant IV
Maria Lagunas	Manager V
Kyle McGaw	Systems Analyst VII
John Moore	Attorney IV
Brian O'Neal	Staff Services Officer III
Kenny Pettitte	Program Specialist III
Julie Prien	Information Specialist V
Marisa Rios	Project Manager IV
April Serrano	Program Supervisor V
Lori Shaw	Director II
Margie Sheehan	Program Specialist II
Tony Shumway	Systems Analyst VI
Jon Smith	Systems Analyst VI
Tina Smith	Program Specialist IV
David Stone	Systems Administrator V
William Treacy	Executive Director
Vivian Zheng	Manager III

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)
SCHEDULE OF SPACE OCCUPIED
For the Fiscal Year Ended August 31, 2025

Location	Address	Lessor	Lease No.	Type	Usable Sq. Ft.	FTEs	Rental Per Month		Actual Annual Cost	Comments
							Cost Per Sq. Ft.	Cost Per Month		
State-owned Buildings:										
N/A										
Free Space:										
N/A										
Leased or Rented Space:										
Austin ^A	505 E. Huntland Dr, Suite 380	Taurus CD 174 Centennial Towers TX LP		Office Space	10,848	37.3	2,8638	31,066.71	372,800.56	See comment A below
Austin ^B	6901 N. IH 35	ATX Self Storage		Storage	N/A				6,756.00	See comment B below
Austin ^C	4400 Shoal Creek Blvd.	Texas State Library and Archives Commission		Storage	N/A				6,101.95	See comment C below
Austin ^D	900 Barton Springs Rd.	Austin Convention Center		Palmer Events Center	N/A				15,045.00	See comment D below
					<u>10,848</u>	<u>37.3</u>	<u>2,8638</u>	<u>\$ 31,066.71</u>	<u>\$ 400,703.51</u>	

^A 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 2025 is \$327,059.64 for 9,517 square feet of allocated space. Lessor is per the original lease agreement.

^B This rental is for storage of records and equipment.

^C 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.

^D The Texas State Board of Public Accountancy administered two Swearing-in Ceremonies in FY 2025. 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/licenses in attendance.

on the number of exam candidates/licensees in attendance.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)

SCHEDULE OF PROFESSIONAL, CONSULTING, AND LEGAL SERVICE FEES

For the Fiscal Year Ended August 31, 2025

Professional/Consulting Fees

Name	Types of Services Rendered	Total
Alva J. Winston	Sponsor Review Program - Review	\$6,125.00
Cima Solutions Group Ltd	Information Technology Services	5,225.00
Connie Z. Kelly	Sponsor Review Program - Review	5,593.75
David Crumbaugh	Sponsor Review Program - Review	3,000.00
Employee Services Llc	Employee Assistance Program	2,725.00
Insight Public Sector, Inc.	Information Technology Services	5,812.50
John E. Jones	Sponsor Review Program - Review	2,250.00
Loblolly Consulting, Llc	Information Technology Services	2,102.50
Miller Jones Inc	Information Technology Services	28,490.00
Presley Design Studio L.C.	Consultant - Information Technology	11,669.58
Presley Design Studio L.C.	Information Technology Services	37,826.41
Robert D Goldstein	Consultant - Peer Review	21,938.00
Sistema Technologies, Inc.	Consultant - Information Technology	33,162.50
Srb System Inc	Information Technology Services	18,070.64
Texas Workforce Commission- Rev & Trust	Employee Assistance Program	2,387.00
Timothy R. Madrigal, Cpa	Sponsor Review Program - Review	2,375.00
Tom Akin, Cpa	Consultant - Peer Review	10,500.00
Waters, Vollmering & Associates, Llp	Consultant - Peer Review	14,483.50
Grand Total		\$213,736.38

Legal Service Fees

Name	Types of Services Rendered	Total
State Office Of Administrative Hearings	Legal Services	\$15,626.52

Total Professional/Consulting Fees and Legal Service Fees: \$229,362.90

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)

HUB STRATEGIC PLAN PROGRESS REPORT

For the Fiscal Year Ended August 31, 2025

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

Goal = Strategic Plan HUB Goal	Actual for FY 2024 Reported by Comptroller	Actual for FY 2025 Reported by Comptroller	Goal for FY 2026
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	10.71%	N/A	5.00%
Professional services contracts	N/A	N/A	5.00%
Other services contracts	50.86%	32.70% *	5.00%
Commodities contracts	50.96%	60.26% *	5.00%

Notes

The total agency expenditures with HUBs was 41.25% in FY 2025. The statewide average was 7.96%.

Totals for FY 2025 are derived from Semi-Annual Reports provided by the Comptroller, which did not include a 2025 annual report.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY (457)

INDIRECT COST SCHEDULE

For the Fiscal Year Ended August 31, 2025

A. Payroll-related Costs

(must reconcile to Exhibit II, Annual Financial Report)

FICA Employer Matching Contribution	\$	259,046	
Group Health Insurance		569,912	
Retirement		295,060	
Unemployment		-	
FICA Employee Share Paid by State		-	
Total Payroll-related Costs			\$ 1,124,018

Workers' Compensation		-	
Benefit Replacement Pay (BRP)		1,931	
Total Workers' Compensation and BRP			\$ 1,931

B. Indirect Costs

(not reported on operation statements)

Bond Debt Service Payments ¹			
TBPC	\$	-	
TPFA		-	
Other (if applicable)		-	
Total Indirect Costs <i>(not reported on operating statements)</i>			\$ -

C. Indirect Costs - Statewide Full Cost Allocation Plan²

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

TOTAL INDIRECT COSTS		\$ 1,125,948	
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¹ 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*.

² 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 (457)

SCHEDULE OF STATE-OWNED VEHICLES USED BY STATE EMPLOYEES – FY 2025

This schedule applies to the use of the Texas State Board of Public Accountancy's 1999 Dodge Caravan. The total mileage used in FY 2025 was 1,099 miles.

NAME AUTHORIZATION	JOB TITLE	REASON FOR
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 2025.
Lorna Schwimmer-Staggs	Director of Accounting	Performance of job duties as back up to deliver daily deposits. No miles driven in FY 2025.
Daniel L. Estrada	Chief Financial Officer	Performance of job duties as back up to deliver daily deposits. No miles driven in FY 2025.
William Treacy	Executive Director	Performance of state business. No miles driven in FY 2025.