



TEXAS STATE BOARD
of PUBLIC ACCOUNTANCY

William Treacy, Executive Director

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May 2, 2025

VIA FIRST CLASS MAIL

Henry Accounting & Consulting LLC
Isreal J Henry
8350 N. Central Expy, Suite 1900
Dallas, TX 75206

Re: File No. 25-04-51N
Henry Accounting & Consulting LLC

Dear Isreal J Henry,

This agency has obtained information that indicates you may have unintentionally violated the Texas Public Accountancy Act ("Act") by referring to yourself as an "accountant" or offering "accounting services" to the public. Copies of these pages are enclosed. We have no reason to believe that you are aware that the Act permits only licensed Certified Public Accountants to use the title accountant or offer to provide accounting services to the public. This letter is therefore simply to make you aware of the Act and its limitations and to solicit your cooperation.

Pursuant to the Act, a person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm. As such, even if you or a member of your staff have an accounting degree or experience with bookkeeping, without a license issued by the Board you are not authorized to hold yourself or your firm out as an accounting or auditing firm. A copy of the relevant section of the Act has been enclosed for your reference.

We are asking that you take the following corrective measures so that we can have documented assurance of your understanding and cooperation:

1. **Please provide written assurance to the Board that you will not represent to the public that you are certified, licensed, or registered under the Act.** This may be accomplished with a signed statement that you agree to refrain from using the terms "accountant," "auditor," or any combination of terms that asserts your expertise in accounting or auditing.
2. **Please provide, where applicable, documentation that you have eliminated any written representation of the terms described above from your firm name and/or advertising or promotional materials.** This may be accomplished by providing copies of documents showing the termination (or amendment) of your business name, samples of your revised webpage, stationery, business cards, or other written materials demonstrating that you are not using the regulated terms; and/or copies of your letters to advertisers requesting the changes required to bring you into compliance with the Act.

Kiana Goldman

From: NoReply@sos.texas.gov
Sent: Thursday, May 1, 2025 7:01 AM
To: TSBPA Licensing
Subject: Regulatory Notice Letter #806014854 - HENRY ACCOUNTING & CONSULTING LLC (email id: 48785765)

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

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Regulatory Agency Notification

April 30, 2025

Texas State Board of Public Accountancy
505 E. Huntland Dr., Suite 380
Austin, Texas 78752

RE: HENRY ACCOUNTING & CONSULTING LLC
File Number: 806014854
Certificate of Formation on 04/29/2025
Document Number: 1476383990006

Pursuant to your request, we are notifying you that a document was recently filed with this office that includes *Accounting*, or a variation of that term, in the entity's name or assumed name, as applicable.

The entity may be contacted through its registered agent. The name and address of the registered agent in Texas is:

CORPORATE SERVICE CENTER, INC.
15500 VOSS RD, STE 425
SUGAR LAND, TX 77498

A copy of the filed document can be viewed online using your SOSDirect account. If you do not have an account and need information on establishing an account, please contact us at sosdirect@sos.texas.gov or by calling (512) 463-5555.

If we can be of further service at any time, please let us know.

Sincerely,

THE PUBLIC ACCOUNTANCY ACT
CHAPTER 901 OF THE OCCUPATIONS CODE
SUBCHAPTER J. PRACTICE OF PUBLIC ACCOUNTANCY

Sec. 901.451 - USE OF TITLE OR ABBREVIATION FOR "CERTIFIED PUBLIC ACCOUNTANT." (a) A person may not assume or use the title or designation "certified public accountant," the abbreviation "CPA," or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant unless the person holds a certificate under this chapter.

(b) A person may not provide attest services or assume or use the title "certified public accountants," the abbreviation "CPAs," or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountancy firm unless:

(1) the person holds a firm license issued under this chapter or practices in this state under a privilege under Section 901.461;

(2) ownership of the person complies with the requirements of this chapter and rules adopted by the board; and

(3) the person complies with board rules authorizing the practice.

(c) The title or designation "certified public accountant" and the abbreviation "CPA" may not be used in connection with an office that is required to be under the supervision of a resident manager under Section 901.353 unless the resident manager holds a certificate and a license issued under this chapter.

Sec. 901.452 - USE OF TITLE OR ABBREVIATION FOR "PUBLIC ACCOUNTANT." A person may not assume or use the title or designation "public accountant" or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the person is a public accountant, or a firm composed of public accountants, unless:

(1) the person is certified and licensed under this chapter; and

(2) each of the person's offices in this state for the practice of public accounting is maintained and practices under a firm license as required under Subchapter H.

Sec. 901.453 - USE OF OTHER TITLES OR ABBREVIATIONS. (a) Except as provided by Subsection (b), a person may not assume or use:

(1) a title or designation likely to be confused with "certified public accountant" or "public accountant," including "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," or "accredited accountant"; or

(2) an abbreviation likely to be confused with "CPA," including "CA," "PA," "EA," "RA," "LA," or "AA."

(b) A person may hold the person out to the public as an "accountant," "auditor," or any combination of those terms or assert that the person has expertise in accounting or auditing only if:

(1) the person holds a license issued under this chapter and each of the person's offices in this state for the practice of public accounting is maintained and practices under a firm license as required under Subchapter H; or

(2) the person practices under a privilege under Section 901.461 or 901.462.

Frequently Asked Questions

1. Q: "I have a degree in accounting. Why can't I use the terms 'accounting' and 'accountant'?"

A: You may state that you have a degree in accounting if you do, but you may not call yourself an accountant or use the term accounting. The Texas Public Accountancy Act states: "A person may hold the person out to the public as an 'accountant,' 'auditor,' or any combination of those terms or assert that the person has expertise in accounting or auditing only if the person holds a license issued under this chapter..." It also states "The terms 'accountant' and 'auditor' and derivations, combinations, and abbreviations of those terms have an implication of competence in the profession of public accountancy on which the public relies in personal, business, and public activities and enterprises."

2. Q: "I've been called an accountant and worked in accounting departments all my life. Why can the companies I've work for use it, but I can't?"

A: The law refers to offering accounting services "to the public." A business that does not offer bookkeeping or related services to the public may have an internal accounting department and refer to its employees as accountants. If someone were to call that business and ask for accounting services, it would not provide them. However, if a former employee from the accounting department starts his or her own bookkeeping business, he or she may not offer "accounting" services or refer to his or her past "accountant" positions because this is asserting an expertise in accounting to the public.

3. Q: "People don't really think I'm a CPA just because I call myself an accountant or use the terms 'accounting' or 'audit.' Why is the Board concerned?"

A: The Board is concerned because it has a responsibility to enforce the law, i.e., The Public Accountancy Act. In addition, most people do believe that you are a CPA when you refer to yourself as an accountant. In 2006 and 2017, the Board employed a pollster to conduct a survey to determine whether the people of Texas are misled into believing that the use of these terms in advertising indicates licensure by the Board. By overwhelming margins, all tested permutations of accounting and auditing services (both "representing as" and "advertising for") were believed to require licensure. These findings held true across regional, gender, racial, age, income, and educational demographic lines, including the financial services sector.

4. Q: "The financial statements I create are in compliance with GAAP. Why can't I state that?"

A: Stating that your work is in compliance with Generally Accepted Accounting Principles (GAAP) is asserting an expertise in accounting.

5. Q: "How can I describe what I do without using 'accounting,' 'audit,' or 'accountant'?"

A: Instead of using Accounting: "financial consulting," "financial advisory services," "bookkeeping," "business services."

10. Q: "Everybody is using the term 'accounting.' Why are you singling me out?"

A: No one is singled out. If there are other entities offering accounting services that are not CPA firms registered with the Board, it is simply because they have yet to be brought to this agency's attention. We would appreciate any information you can provide us on persons or entities not in compliance with the Public Accountancy Act.

Please recognize that there may be national and international non-CPA firms that offer accounting services in Texas through a national website. When this advertising originates from outside of Texas, this agency has no authority to regulate the advertising.

**11. Q: "I'm not in business anymore" or "No one ever sees that advertisement, anyway."
"Are these reasons enough for you to close my file?"**

A: You need to eliminate any assumed names or websites and any other advertising related to your business before the file can be closed. You may include this explanation as to why you don't have revised business cards or letterheads with your signed statement.

12. Q: "I fixed the violations included with the letter. Why are you telling me to do something else?"

A: The Board is not always aware of all violations when the initial letter is mailed. It is your responsibility to correct all infractions whether they were included in your initial letter or not. After being initially notified, you should make every effort to identify all improper advertisements and to assure that future advertisements do not contain improper terms and that you aren't placed in an "Accounting" section of an online phone book or news publication. If it appears that you have intentionally violated the Act after your initial file was closed, the Board may take more aggressive action.

13. Q: "I only said I used to be a CPA or that my business gives CPA quality. What wrong with that?"

A: This language implies a level of skill that you are not licensed to market. In order to use the CPA designation in Texas, you must be a current Texas CPA.

14. Q: "I'm planning to become a CPA. Am I able to use these accounting and auditing terms in my business?"

A: Only registered CPA firms may assert an expertise in accounting in Texas. Even a business owned by a CPA may not assert an expertise in accounting if it is not a registered CPA firm.

3. In addition, please sign below to acknowledge your understanding of this letter. We are asking that you return the applicable information, along with a signed copy of this letter no later than 30 days from the date of this letter. A copy of the Act in its entirety is available on the Board's website, www.tsbpa.texas.gov. If you have any questions regarding this matter, please feel free to contact: KGoldman@tsbpa.texas.gov, by phone at 512.305.7872, or by regular mail to the address above.

Sincerely,

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY



Kiana Goldman
Licensing Department

ACKNOWLEDGED

File No.25-04-51N, Henry Accounting & Consulting LLC

Signature

Printed Name

Date