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A. Education

J.D.

St. Mary's University School of Law
May 1988

Master of Professional Accounting (Federal Taxation)

University of Texas at San Antonio
May 1985

B.B.A. Accounting

University of Texas at San Antonio
August 1980

B.A. English

St. Mary's University
July 1977

B. Teaching Positions

March 2023 to Present

Clinical Associate Professor

Texas A&M University – San Antonio
School of Business
One University Way
San Antonio, Tx. 78224

Teaching classes in Graduate Cost Accounting, Graduate Federal Income Tax, Advanced Accounting, and Auditing

August 2012 to Present

Clinical Assistant Professor

Texas A&M University – San Antonio
School of Business
One University Way
San Antonio, Tx. 78224

Teaching classes in Graduate Cost Accounting, Graduate Federal Income Tax, Advanced Accounting, and Auditing

August 2011 to May 2012

Adjunct Professor

Texas A&M University – San Antonio
School of Business
One University Way

San Antonio, Tx. 78224

Taught classes in Advanced Accounting, Auditing, and Federal Income Tax

2001 to 2008

Adjunct Professor

University of the Incarnate Word

University of Texas at San Antonio

Northwest Vista College

In the evenings, as an adjunct professor, I taught International Accounting in the undergraduate and graduate programs, graduate Administrative Law, graduate Cost Accounting, principles of accounting, and undergraduate cost accounting.

C. Relevant Professional Experience

June 2005 to August 2012

Assistant Criminal District Attorney

Bexar County Criminal District Attorney's Office

My duties included prosecution of felony white-collar crime cases for theft, anti-trust, and misapplication of fiduciary property including securities fraud; use of computer skills, and knowledge of accounting and tax matters in preparation of cases; identity theft expunctions, identity fraud offenses, and intake of all property offenses. I also tried jury trials involving felonies and competency of the defendant.

November 1992 to June 2005

Assistant County Attorney

Travis County Attorney's Office

My experience includes prosecution of all criminal misdemeanors by jury trial and bench trial. I have prosecuted at least 85 jury trials, the most notable of which was the trial against State Senator Drew Nixon. In September of 1997, upon trial by jury, I obtained convictions against State Senator Drew Nixon for Unlawfully Carrying a Weapon and Prostitution. As a result of the jury sentencing Drew Nixon to 180 days jail, this was the first time in state history that a state-wide elected official was handed a jail sentence while still in office.

In late 1999, as an Assistant County Attorney, I litigated by jury trial, wrote the appellate brief for, and personally argued before the Third Court of Appeals, a case designated for publication by the Court of Appeals of Texas, Third District, Austin, in the Southwestern Reporter as Webber v. State of Texas, 21 S.W.3d 726.

April 1991 to November 1992

Assistant Attorney General

Office of the Attorney General of the State of Texas

As an Assistant Attorney General, my duties included all aspects of civil litigation of the Texas Tax Code including the franchise tax law, which is statutorily based upon Generally Accepted Accounting Principles. My experience in accounting, auditing, and the federal tax law was invaluable in this capacity. I also conducted depositions, wrote all pleadings at the trial level, and wrote appellate briefs.

In 1992, as an Assistant Attorney General I litigated at trial, and wrote the appellate brief for, a case designated for publication by the Court of Appeals of Texas, Third District, Austin, in the Southwestern Reporter as First State Bank of Dumas v. Sharp, 863 S.W.2d 81.

February 1989 to December 1990

Assistant District Attorney

Bexar County Criminal District Attorney's Office

My duties included prosecution of felony white-collar crime cases for theft, anti-trust, and misapplication of fiduciary property, examining trials; use of computer skills, and knowledge of accounting and tax matters in preparation of cases; identity fraud offenses, and intake of all property offenses.

May 1988 to February 1989

Attorney/CPA

Law Offices of Nicholas & Barrera

As a CPA and attorney, I worked on cases involving corporate fraud, bankruptcy fraud, wrote appellate briefs in state criminal cases, and wrote briefs in civil rights and habeas corpus cases.

August 1982 to May 1988

Certified Public Accountant

Employed and self-employed

While in law school from Fall 1985 through Spring 1988, I worked as a sole proprietor CPA, and I clerked at the Law Offices of Nicholas & Barrera. As part of my responsibilities as a clerk, I testified in federal court as an expert witness in a restitution hearing, the Honorable Judge Emilio Garza presiding, regarding the restitution due in a criminal prosecution for bankruptcy fraud and tax fraud. In state court, I testified in a civil jury trial, the Honorable Sol Casseb presiding, regarding damages allegedly sustained by the plaintiff as a result of the plaintiff allegedly not receiving due process when the City of San Antonio revoked the plaintiff's permit to conduct a horse carriage business. I also conducted cross-examination in deposition in a divorce regarding the financial statements and tax returns of the opposing spouse.

While earning my MPA in Federal Taxation, and while in law school, I worked as a sole proprietor CPA. Prior to this, I fulfilled my two-year experience requirement (for my license as a CPA) with Bernard Bernsen and Donald Hayden, CPAs, and with San Antonio Savings Association as a real estate accountant.

On November 22, 1988 I was sworn in as an attorney licensed to practice law in the State of Texas (License No. 01805780).

On October 27, 1982 I received my CPA license as a result of passing the CPA examination in 1981 and fulfilling the experience requirement as of August 31, 1982 (License No. 29812). Passing grades: Auditing 75, Business Law 80, Theory 82, and Practice 79.

D. Impact Publications / Refereed Research / Presentations

January 3, 2021 Amicus Memorandum of Law

On January 3, 2021 I completed legal research on a construction fraud case alleging over \$600,000 of fraud perpetrated by the contractor upon the property owner. This research consumed much of my time in forensic accounting over 2 years. Legal research involved Texas case law, the Texas Penal Code, federal bankruptcy law, Texas Attorney General Opinions, a Baylor Law Review article, and federal habeas corpus law.

In 2014, the Court of Criminal Appeals in Texas decided the *Berry* case. Since then, the *Berry* case was considered by the Bexar County DA's Office, and by other prosecuting offices in Texas, as a legal impediment preventing such construction fraud cases from being filed as offenses under Texas Penal Code Sec. 32.45 Misapplication of Fiduciary Property. As a result of a four page Amicus Memorandum of Law I submitted to Ms. Dawn McCraw, Chief Prosecutor in the Public Integrity Unit, Ms. McCraw has decided to go forward with this construction fraud case by filing it under Sec. 32.45. Prior to reading my memorandum, she was of the opinion that the case was not prosecutable. This has impacted the practice of the DA's Office in pursuing such cases under Sec. 32.45, it has impacted the practices of the White Collar Crime Unit of SAPD, to say nothing of the impact it has on the victim in this case.

Dr. Amy Lewis has approved the Amicus Memorandum of Law as refereed research, and is classified as an “impact publication” as defined by the Association to Advance Collegiate Schools of Business.

January 2021 Presentation

Lecture to the local International Management Accountants. The topic involved accounting internal controls that help minimize employee theft and discussion of the types of offenses we encounter at the SAPD White Collar Crime Unit.

2018 / 2019 Presentations of Non-Refereed Papers

- Barrera, G. C. & Booth, M. (2018). *Implementation of a Forensic Accounting Internship Program*. Invited presentation at Texas Society of CPAs Annual Educator Conference, Dallas, Texas.
- Barrera, G. C. & Booth, M. (2019). *Issues in Forensic Accounting Analyses*. Invited presentation at Texas Society of CPAs Annual Educator Conference, Austin, Texas.

Spring 2015 “The Accountant’s Role in Supporting a Legal Prosecution”

Based on the recommendations of two independent reviewers and the editor regarding editorial requirements, the Journal of Service Science published my article “The Accountant’s Role in Supporting a Legal Prosecution” in the Spring 2015 issue.

2013 Presentation of Refereed Papers

Barrera, G. C. (2013). *The Growing Need for Anti-trust Audit*. Collaborative Educational Programs for the Americas (CEPA) Conference., San Antonio, Texas.

1999 Webber v. State of Texas, 21 S.W.3d 726¹

In late 1999, as an Assistant County Attorney, I prosecuted by jury trial, wrote the appellate brief for, and personally argued before the Third Court of Appeals, a case designated for publication by the Court of Appeals of Texas, Third District, Austin, in the Southwestern Reporter as Webber v. State of Texas, 21 S.W.3d 726.

1992 First State Bank of Dumas v. Sharp, 863 S.W.2d 81²

¹ Not all cases decided by an appellate court are designated for publication. The appellate court decides whether its decision is designated for publication, which means the decision is novel and is deemed mandatory precedent for the appellate court’s jurisdiction. Since 1999, this case has been cited as legal precedent in 33 cases, 9 of which are designated for publication, and two of which were recently decided in 2021. This case has also been cited in 14 law journals, the most recent of which was in February of 2022 in the Boston College Law Review at 63 B.C. L. Rev. 571. This case is also listed as an annotated case to Tex. Penal Code §43.21 by West Publishing.

² Not all cases decided by an appellate court are designated for publication. The appellate court decides whether its decision is designated for publication, which means the decision is novel and is deemed mandatory precedent for the appellate court’s jurisdiction. Since 1992, this case has been cited as legal precedent in 7 cases, 1 of which was decided by the Texas Supreme Court in 1994, and the most recent of which was decided in 2018. This case has also been cited as authority in two law journals, including the Baylor Law Review in 2006 at 58 Baylor L. Rev. 331.

In 1992, as an Assistant Attorney General I litigated at trial, and wrote the appellate brief for, a case designated for publication by the Court of Appeals of Texas, Third District, Austin, in the Southwestern Reporter as First State Bank of Dumas v. Sharp, 863 S.W.2d 81.

E. Other - Awards

March 2022 Recognized as Mays Center Faculty Champion by the TAMUSA Mays Center for Experiential Learning and Community Engagement. This acknowledgment is in recognition for establishing a unique internship opportunity for students with the San Antonio Police Department White Collar Crime Unit, responsiveness in sending requested information to support the partnership, promotion of internship funding sources such as the Internship Grand and Career READY Program to the students, and procuring letters of support from SAPD to assist with development of additional opportunities for students.

2019 Recipient of Certificate of Appreciation from the San Antonio Police Department. This Certificate of Appreciation was one of three issued for 2019. The award recognizes the contributions made by the partnership between Texas A&M-San Antonio and the San Antonio Police Department. These contributions involve preparation of forensic accounting analyses in investigations of white collar crimes conducted by the Financial Crimes Unit of SAPD. The forensic accounting analyses are performed by me and qualified accounting interns under my supervision.

2017 Recipient of Texas Society of CPA's Outstanding Accounting Educator Award. This award gives profession-wide recognition to the recipients along with promoting role models in academe. The statewide award honors Texans who have demonstrated excellence in teaching and who have distinguished themselves through active service to the accounting profession. Only one Outstanding Accounting Educator Award is awarded in each category (community college, small, medium, and large university or college). The recipients' names and their universities since 1993 are permanently kept on TSCPA's website at <https://www.tx.cpa/membership/member-awards>. Nominations for the annual awards are submitted by Texas colleges, universities, community colleges, and TSCPA chapters and members. The nominations are then reviewed and selected for final award by the TSCPA. My nomination was submitted by graduate students in TAMUSA's MPA program.
