

Oregon Board of Accountancy
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2013-2015 Governor’s Balanced Budget

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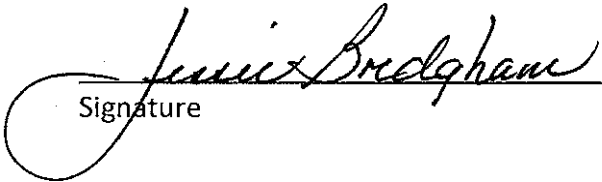
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CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Oregon Board of Accountancy
Agency name

3218 Pringle Rd SE #110, Salem, OR 97302
Agency Address


Signature

2/7/13

Notice: Requests of those agencies headed by a Board of Commission must be approved by those bodies of official action and signed by the Board of commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

**76th OREGON LEGISLATIVE ASSEMBLY – 2011 Regular Session
BUDGET REPORT AND MEASURE SUMMARY**

JOINT COMMITTEE ON WAYS AND MEANS

MEASURE: SB 5501-A

Carrier – House: Rep. Garrard

Carrier – Senate: Sen. Johnson

Action: Do Pass as Amended and As Printed A-Engrossed

Vote: 22 – 0 – 3

House – Yeas: Beyer, Buckley, Cowan, Freeman, Garrard, Komp, Kotek, McLane, Nathanson, Nolan, Richardson, G. Smith, Thatcher, Whisnant
– Nays:
– Exc:

Senate – Yeas: Devlin, Edwards, Johnson, Monroe, Thomsen, Verger, Whitsett, Winters
– Nays:
– Exc: Bates, Girod, Nelson

Prepared By: Janet Savarro, Department of Administrative Services

Reviewed By: Kim To, Legislative Fiscal Office

Meeting Date: April 29, 2011

<u>Agency</u>	<u>Budget Page</u>	<u>LFO Analysis Page</u>	<u>Biennium</u>
Board of Accountancy	H-3	185	2011-13

Budget Summary

	2009-11 Legislatively Approved Budget (1)	2011-13 Current Service Level	2011-13 Governor's Budget	2011-13 Committee Recommendation	Committee Change from 2009-11 Leg Approved	
					\$ change	% change
Other Funds	\$ 2,152,239	\$ 1,909,095	\$ 2,066,408	\$ 2,057,701	\$ (94,538)	4.4%

Position Summary

Authorized positions	7	7	7	7	0
Full-time equivalent positions (FTE)	7.00	7.00	7.00	7.00	0.00

(1) Includes adjustments through March 2011

Summary of Revenue Changes

There are no revenue forecast changes, fee ratification, revenue source changes or other significant revenue actions approved by the Subcommittee.

Summary General Government Subcommittee Action

The mission of the Board of Accountancy is to protect the public by regulating the practice and performance of all services provided by licensed accountants.

The Subcommittee approved a budget of \$2,057,701 Other Funds and 7.00 full-time equivalent positions for 2011-13, which is a 4.4 percent decrease from the 2009-11 legislatively approved spending level.

The Subcommittee approved Package 084 December E-Board at a cost of \$200,000 Other Funds and makes a technical correction to the Budget and Management analyst's adjustment. This allows the Board to cover the remaining costs of implementing the new online licensing system. The Subcommittee approved statewide personal services reductions and the elimination of inflationary adjustments (Packages 086 and 087) that were included in the Governor's Budget.

The Subcommittee did not approve Package 100 Exec Support Specialist 2 Reclass \$8,707 Other Funds.

The Subcommittee approved Package 101 Contract Investigators at a cost of \$50,000 Other Funds. This allows the Board to continue to contract with qualified investigators to handle complex investigations. This recommendation is with the understanding that DAS will unschedule the \$50,000 expenditure limitation until the Board provides proof of a contractual agreement(s).

Summary of Performance Measure Action

See attached Legislatively Adopted 2011-13 Key Performance Measures form.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

SB 5501-A

Board of Accountancy
Janet Savarro - 503-373-7607

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2009-11 Legislatively Approved Budget at March 2011 *	\$0	\$0	\$2,152,239	\$0	\$0	\$0	\$2,152,239	7	7.00
2011-13 ORBITS printed Current Service Level (CSL)*	\$0	\$0	\$1,909,095	\$0	\$0	\$0	\$1,909,095	7	7.00
2011-13 Governor's Recommended Budget *	\$0	\$0	\$2,066,408	\$0	\$0	\$0	\$2,066,408	7	7.00
<u>SUBCOMMITTEE ADJUSTMENTS (from GRB)</u>									
Package 084: December Eboard									
Personal Services	0	0	(200,000)	0	0	0	0	0	0
Services & Supplies IT Professional Services	0	0	200,000	0	0	0	0	0	0
Package 100: Exec Support Specialist 2 Reclass									
Personal Services	0	0	(8,707)	0	0	0	(8,707)	0	0.00
TOTAL ADJUSTMENTS	\$0	\$0	(\$8,707)	\$0	\$0	\$0	(\$8,707)	0	0.00
SUBCOMMITTEE RECOMMENDATION *	\$0	\$0	\$2,057,701	\$0	\$0	\$0	\$2,057,701	7	7.00
% Change from 2009-11 Leg Approved Budget	0.0%	0.0%	-4.4%	0.0%	0.0%	0.0%	-4.4%	0.0%	0.0%
% Change from 2011-13 Current Service Level	0.0%	0.0%	7.8%	0.0%	0.0%	0.0%	7.8%	0.0%	0.0%
% Change from 2011-13 Governor's Recommended Budget	0.0%	0.0%	-0.4%	0.0%	0.0%	0.0%	-0.4%	0.0%	0.0%

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Legislatively Adopted 2011-2013 Key Performance Measures

Agency: ACCOUNTANCY, STATE BOARD OF

Mission: The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2012	Target 2013
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Accuracy	Approved KPM	88.00	90.00	90.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Availability of Information	Approved KPM	88.00	90.00	90.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Expertise	Approved KPM	96.00	90.00	90.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Helpfulness	Approved KPM	95.00	90.00	90.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Overall	Approved KPM	90.00	90.00	90.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Timeliness	Approved KPM	94.00	90.00	90.00
2 - Percent of complaints processed within 180 days from date of receipt.		Approved KPM	44.00		
3 - Percent of complaints that result in disciplinary action.		Approved KPM	54.00		

Agency: ACCOUNTANCY, STATE BOARD OF

Mission: The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2012	Target 2013
4 - Number of days from date of Complaints Committee recommendation to date of preliminary Board determination		Approved KPM		42.00	35.00
5 - Number of days from date of letter advising parties that an investigation has begun to completion of investigative report		Approved KPM		180.00	170.00
6 - Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.		Approved KPM		80.00	85.00
7 - Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint		Approved KPM		90.00	95.00
8 - Percent of contested cases resolved by consent agreement prior to formal hearing		Approved KPM	78.00	60.00	60.00
9 - BEST PRACTICES - Percent of total best practices met by the Board,		Approved KPM	80.00	100.00	100.00

LFO Recommendation:

LFO recommends continuation of the Board's five existing KPMs and approval of four new proposed KPMs to better measure the Board's handling of complaints. There are a number of factors that affect the Board's performance in handling of complaints. Complaints filed with the Board may or may not be complaint of conduct that is within the Board's regulatory authority. LFO recommends the Board work with DAS and LFO during the interim to monitor and streamline the measures related to complaint investigations.

The Board is generally meeting performance targets. An area where the Board's performance is below target is related to total best practices met by the Board. The Executive Director reports that this is a result of new membership on the Board. The Board is committed to conducting training session to review policies and procedures for conducting an annual self-evaluation for best practices. New Board members are required to attend at least two training sessions that are specifically presented to initiate new members to the duties and standards for members of a policy making professional licensing board.

Sub-Committee Action:

Sub-Committee approved LFO recommendations.

Oregon Board of Accountancy

Board Member Roster

2013

Jessie Bridgham, CPA (Chair)

2739 Juanita Ave
Medford, OR 97504

Term: 01/01/09 - 12/31/14

541-779-8261 FAX: 541-245-6763

Cell: 541-290-5529

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Larry Brown, CPA (Vice Chair)

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Roberta Newhouse, CPA

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Term: 02/15/08 to 02/14/14

541-276-3341 FAX: 541-276-2321

roberta@greennewhouse.com

Scott Wright, CPA (Treasurer)

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Term: 12/1/2011 – 11/30/2014

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Term: 01/01/2010 - 12/31/2012

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Charles A. Crackenberg, PA

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Public Member

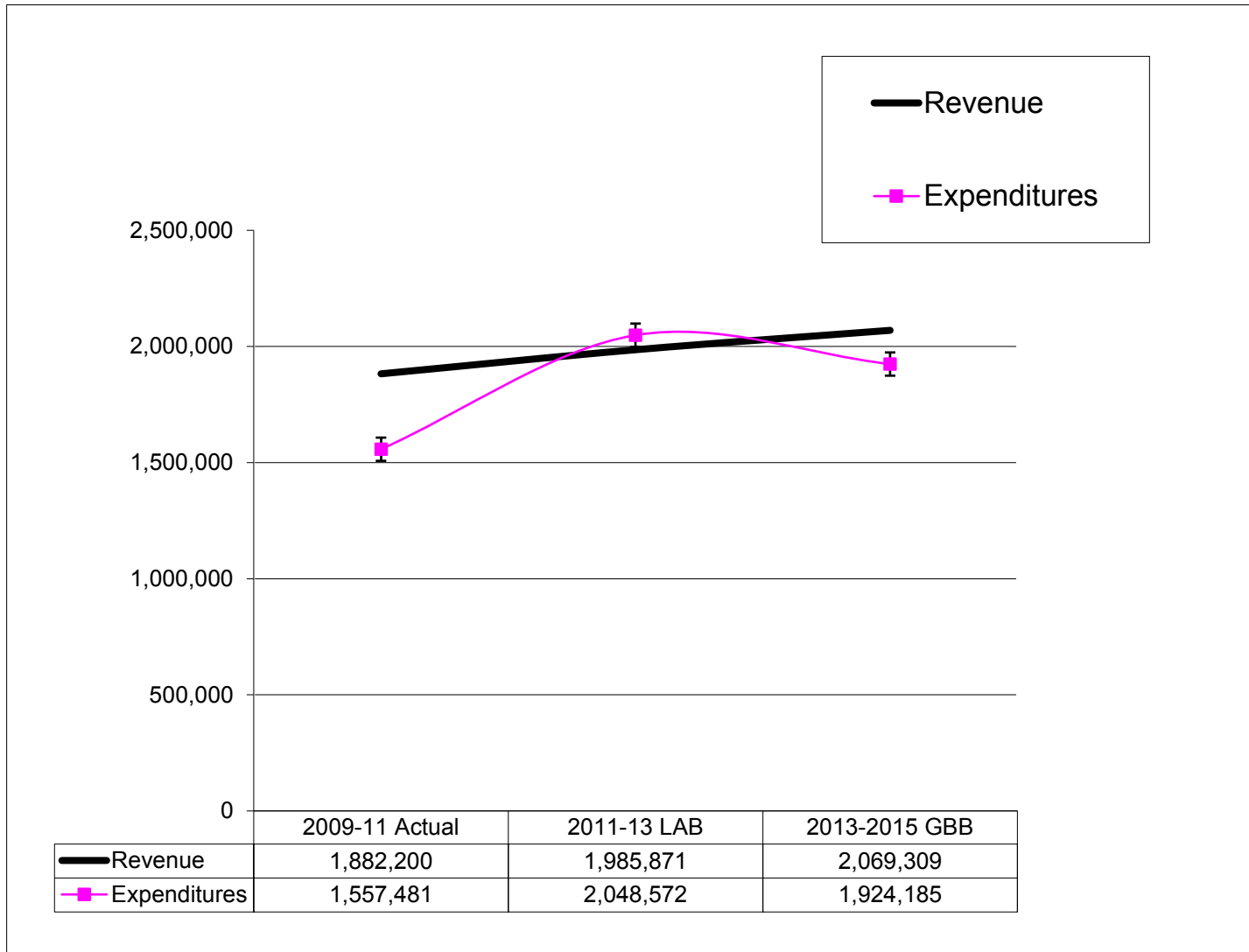
Roger Graham Jr.
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Term: 6/1/2010 - 5/31/2013

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Oregon Board of Accountancy Budget Summary



AGENCY SUMMARY NARRATIVE**MISSION STATEMENT :**

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

LEGAL AUTHORITY :

- Oregon Revised Statutes chapter 670
- Oregon Revised Statutes 673.010 to 673.455
- Oregon Revised Statutes 297.670 to 297.740
- Oregon Administrative Rules, chapter 801

HISTORICAL PERSPECTIVE

The Oregon Board of Accountancy was created in 1913 to protect the public through regulation of individuals and firms that provide public accounting services. The number of certified public accountant and public accountant licenses issued over the last 10 years has increased by 16%.

AGENCY BUSINESS PLAN

- **Business Partnerships**

The Board maintains partnerships with various regulatory agencies and other organizations that assist the Board in its mission to protect the public. Examples of Board partnerships are:

Department of Revenue

Division of Finance and Corporate Securities, DCBS

Board of Tax Practitioners

Other state boards of accountancy

Federal regulatory agencies: Internal Revenue Service,

Public Company Accounting Oversight Board

Securities Exchange Commission

Professional membership associations

Aligns with HLO to protect the public and HLO to regulate in a manner that supports a positive business climate.

- **Best Practices**

Identify best business practices and utilize current technology to administer regulatory oversight efficiently and effectively, while ensuring public protection through licensee competency.

Aligns with HLO to provide public protection

Aligns with HLO to regulate in a manner that supports a positive business climate. .

- **Customer Service**

Increase opportunities to test customer satisfaction and make corrections when appropriate..

Aligns with HLO to provide excellent customer service.

2011 - 2017 SIX-YEAR PLAN

- **Information Technology**

Increase opportunities for licensees to conduct business with the Board via the Internet.

The Board has been working with support from the Legislature and DAS on development of on-line licensing services, beginning with the 2007-09 Legislative Session. The Board planned a very comprehensive project that proposed to change database platforms, and to allowing almost all types of interactions with the Board for services, licensing and payment to occur on-line. In 2010, a vendor was selected, but the contracts related to the project ultimately were terminated at the recommendation of DAS in November 2012. The Board has now upgraded its existing database to a web-enabled version and has moved its database to an environment managed by DAS, and is planning to implement previously planned systems improvements on a step-by-step basis, as budgets allow. (Please refer to Agency Initiatives Section on Information Technology for further details.)

Aligns with all high level outcomes: public protection, excellent customer service and regulation in a manner that supports a positive business climate.

- **Complaint Investigations**

The Board will continue to assure that complaint investigations are completed within a timely matter. The Board will continue to work with contract investigators to assist in timely completion of complaints. This continues a program that was first approved in 2007, which allows the Board to assign complex investigations to qualified outside professionals.

The Board also faces a challenge of building and retaining staff-level expertise that combines training as a CPA and investigatory and administrative law experience. The new Executive Director discussed with DAS and LFO the implications for the Board to adequately regulate the profession given the pending retirement within about a year of the Board's Financial Investigator, who is a licensed CPA, and the increase in the Board's complaint load. DAS and LFO have very generously granted permission to present a policy package to address this issue, requesting a second, limited duration full-time financial investigator for the 2013-15 biennium (see policy package for details).

Aligns with all high level outcomes: public protection, excellent customer service and regulation in a manner that supports a positive business climate.

- **2013-2015 TWO-YEAR PLAN**

Agency Programs

All Board programs serve the primary goal and mission of the Board. Board programs include:

- Evaluation of CPA Exam candidate eligibility and approval of successful candidates
- Review and approval of initial licensing qualifications to assure competency standards
- Registration of qualified public accounting firms
- Renewal and reinstatement of all practice permits and firm registrations
- Review and monitor continuing education and peer review requirements to assure continuing competencies
- Investigation of complaints and enforcement of public accounting regulations through disciplinary actions

Single Budget Program

All operations of the Board of Accountancy are conducted under a single budget program, the purpose of which is to regulate licensed accountants in the interest of public protection. The Board operates with seven FTE, and is assisted by four standing committees, composed of volunteer licensees. The Board also appoints advisory committees when appropriate to review changing professional standards and substantive administrative procedures. These groups provide technical expertise that is not available on the Board staff. Although the Board is the decision-making authority, recommendations that are put forward by standing committees and advisory committees receive due consideration by the Board.

Board revenue sources are Other Funds received as payment for the following services:

Initial, renewal and reinstatement of licenses issued by the Board
CPA Examination fees

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Civil penalties
Miscellaneous income

Board Customers:

Exam candidates
Licensed Certified Public Accountants (CPAs)
Public Accountants (PAs)
Municipal Auditors
Public accounting firms
Members of the public who rely on professional accounting services

ENVIRONMENTAL FACTORS

- 1. National accounting standards.** The accounting profession is not limited by state boundaries; rather, professional and ethical standards to which public accountants must conform are national standards. Business groups and public members that rely on public accounting services are not necessarily defined by state lines. Nevertheless licensees must conform to the statutes and rules in each state in which they practice. State boards of accountancy are challenged to maintain high levels of public protection without imposing undue restrictions on licensees.
- 2. Evolution of the profession.** The Board is also challenged with the demands of regulating a changing profession. Licensed accountants are confronted with increased public demand to provide more and different services than have been traditionally offered by public accountants. As the business community expands from interstate and national levels to global parameters, questions regarding applicable professional standards surface. This trend to provide diversified and global services may also result in complaints that will require greater legal expenditures by the Board. The Board has implemented mobility standards as required by SB 867 (2009), which implements a national mobility framework for the profession, which is now in place in 49 jurisdictions and the District of Columbia.
- 3. Increased complexity of complaint issues increases cost of investigations.** Increased attention to public audits on national and local levels continues to raise public expectations for reliance on audit reports prepared by licensees. Complaints that present complex audit or other technical questions result in higher costs to the Board, and require longer investigation timelines.

The Legislature initially approved a special appropriation of \$250,000 in the 2007-09 Legislative Session to allow the Board to address complex complaint investigations and reduce the backlog of complaint investigations. The Board has since developed a pool of Contract Investigators who are available to provide professional expertise for complex investigations. Based on the Board's evaluation of this program, the Board has since used contract investigators on an on-going basis to help the Board to achieve its goal of timely and professional investigation of complaints received.

AGENCY INITIATIVES

1. **On-line Licensing Services.** Increase opportunities for licensees to conduct business with the Board via the Internet.

The Legislature appropriated \$150,000 in the 2007-09 Legislative Session for the development of on-line licensing services. DAS Information Resource Management Division (IRMD, now DAS EISPD) approved a proposal that was estimated to cost \$300,450. The Board issued a Request for Proposals in 2010, and selected a vendor, GL Solutions. The Board employed the services of a project manager, John Cvetko of TEK Associates, to compensate for the lack of IT management expertise at the Board. The Legislative Emergency Board approved limitation for implementation of this project in the 2011-13 biennium.

The project was not able to be completed in time for the annual renewal period in June 2012. The Board terminated its Executive Director on August 6, 2012, and then worked through an Interim Director, who immediately partnered with the DAS Chief Information Officer to begin a due diligence review of the project. The DAS CIO due diligence review was completed on November 5, 2012, and recommended termination of the contract with GL Solutions. The Board then worked through its new Executive Director, DAS and the Department of Justice to terminate contracts appropriately. The new Executive Director quickly partnered with DAS to upgrade the Board's existing Filemaker database, which ran on a very outdated version. This upgrade to the most recent Filemaker version (web-enabled FileMaker Version 12) was accomplished at minimal cost, and included another critical upgrade: moving the Board's database to a DAS-supported and professionally managed environment at the DAS State Data center (SDC). These improvements were completed on January 24, 2013.

The Board now has all aspects of its It operations managed by DAS, and DAS is not recommending nor does DAS see any need for the Board to change its current highly stable Filemaker web-enabled Version 12 database platform. Therefore, the Board and its Director are planning on implementing small-scale improvements that can

be accomplished quickly (such as including disciplinary history in its on-line-look-up of licensees) and are planning on salvaging the planning work from its previous project by implementing planned improvements step-by-step over the next several biennia, as budgets allow, with appropriate oversight and help from DAS, and without the need to switch database platforms (and consequently eliminating the need to pay for such a switch.

The Board is currently working with DAS on the possibility of a small-scale, focused RFP still in the 11-13 biennium to add an on-line payment option for licensure renewals only, now that the new FM V12 platform is in place.

CRITERIA FOR 2013-15 BUDGET DEVELOPMENT

The Board generally considers the following criteria when developing its budget:

1. Does the budget as a whole address the following goals of the Board Mission and the outcomes of the Board's Strategic Business Plan?
 - a. Assure Public Protection
 - b. Enhance Professional Competency
 - c. Establish and implement high professional standards
 - d. Streamline agency operations
2. Does the budget item or policy package address or resolve a current problem, or will it prevent or minimize future problems?
3. Will the budget item or policy package improve Board services?

KEY PERFORMANCE MEASURE CRITERIA

The Board of Accountancy has no links to Oregon Benchmarks; however high-level outcomes identified by the Board are consistent with those Identified by the Governor and the Oregon Progress Board. Three high level outcomes form the basis for the Board's performance measures: public protection, excellent customer service and regulation that supports a positive business environment.

HLO #1: Public protection is safeguarded by each of the Board's primary activities:

- Initial licenses are issued to qualified individuals who have demonstrated competency by successful completion of the Uniform Certified Public Accounting Exam and achievement of experience that meets defined competencies.
- Licensee demonstrate continued competency through continuing education and peer review requirements.
- The enforcement program is designed to prevent recurrence of violations and to provide education that will foster integrity in the profession

HLO #2: Excellent customer service is provided through prompt, courteous service that is responsive to customer needs and public protection. Customer service tools include:

- Maintain well-trained and professional staff members
- Consistent administration of laws and rules
- Continuous review and updates to website to provide useful and accurate information

HLO #3: Regulation that supports a positive business environment without imposing undue requirements is achieved by:

- Maintaining strategic partnerships with professional groups and appropriate state agencies
- Licensee and public participation on special advisory committees or task forces appointed by the Board
- Annual review of administrative rules to assure that rules are clear, necessary and appropriate
- Consideration of comments from stakeholders, including licensees, professional organizations, members of the public and other state agencies in the development of legislative concepts and administrative rule review.

MAJOR INFORMATION TECHNOLOGY PROJECTS OF \$1,000,000 OR MORE

The Board of Accountancy has no technology initiatives that exceed \$1,000,000

SUSTAINABILITY

With the upgrade of its database platform to FileMaker Version 12 on January 24, 2013, the Board of Accountancy

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now will begin to incorporate into its business processes an emphasis of moving away from paper to electronic document management.

2013-15 REGULATORY STREAMLINING PLAN

High Level Outcome #3: *Regulate in a manner that supports a positive business environment.* Board review of its regulatory procedures to identify streamlining opportunities is a continuous process that includes the following activities:

- Continued Delivery of critical information to licensee population using electronic mail list serves hosted by the Oregon State Library
- Continuous review of, and additions to information available on the Board's website
- Completion of system to include licensee disciplinary information on the existing *Licensee Look-up* feature that is available on the Board website, and development of a summary disciplinary action document to be posted on the Board's web site

OTHER CONSIDERATIONS

Oregon Corrections Enterprises

The Board purchases printed envelopes, letterhead and business cards from Oregon Corrections Enterprises.

Dispute Resolution

The Board invites licensees to consider consent agreements as a first step in resolving contested case hearings. This allows the licensee to participate in the resolution. The Board has received one request to utilize dispute resolution in the past seven years. Based on past experience the Board does not anticipate large expenditures to be required for this purpose.

Summary of 2013-15 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2013-15 Biennium

Governor's Budget
Cross Reference Number: 12000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2011-13 Leg Adopted Budget	7	7.00	2,048,572	-	-	2,048,572	-	-	-
2011-13 Emergency Boards	-	-	-	-	-	-	-	-	-
2011-13 Leg Approved Budget	7	7.00	2,048,572	-	-	2,048,572	-	-	-
2013-15 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	55,382	-	-	55,382	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2013-15 Base Budget	7	7.00	2,103,954	-	-	2,103,954	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	4,760	-	-	4,760	-	-	-
Subtotal	-	-	4,760	-	-	4,760	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(250,000)	-	-	(250,000)	-	-	-
Subtotal	-	-	(250,000)	-	-	(250,000)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	82,064	-	-	82,064	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	12,156	-	-	12,156	-	-	-
Subtotal	-	-	94,220	-	-	94,220	-	-	-

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Summary of 2013-15 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2013-15 Biennium

Governor's Budget
Cross Reference Number: 12000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2013-15 Current Service Level	7	7.00	1,952,934	-	-	1,952,934	-	-	-

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Summary of 2013-15 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2013-15 Biennium

Governor's Budget
Cross Reference Number: 12000-000-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2013-15 Current Service Level	7	7.00	1,952,934	-	-	1,952,934	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2013-15 Current Service Level	7	7.00	1,952,934	-	-	1,952,934	-	-	-
080 - E-Boards									
081 - May 2012 E-Board	-	-	-	-	-	-	-	-	-
082 - September 2012 E-Board	-	-	-	-	-	-	-	-	-
083 - December 2012 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Administrative Savings	-	-	(3,489)	-	-	(3,489)	-	-	-
092 - PERS Taxation Policy	-	-	(2,810)	-	-	(2,810)	-	-	-
093 - Other PERS Adjustments	-	-	(22,450)	-	-	(22,450)	-	-	-
100 - Fee Increases	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(28,749)	-	-	(28,749)	-	-	-
Total 2013-15 Governor's Budget	7	7.00	1,924,185	-	-	1,924,185	-	-	-
Percentage Change From 2011-13 Leg Approved Budget	-	-	-6.10%	-	-	-6.10%	-	-	-
Percentage Change From 2013-15 Current Service Level	-	-	-1.50%	-	-	-1.50%	-	-	-

Summary of 2013-15 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2013-15 Biennium

Governor's Budget
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2011-13 Leg Adopted Budget	7	7.00	2,048,572	-	-	2,048,572	-	-	-
2011-13 Emergency Boards	-	-	-	-	-	-	-	-	-
2011-13 Leg Approved Budget	7	7.00	2,048,572	-	-	2,048,572	-	-	-
2013-15 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	55,382	-	-	55,382	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2013-15 Base Budget	7	7.00	2,103,954	-	-	2,103,954	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	4,760	-	-	4,760	-	-	-
Subtotal	-	-	4,760	-	-	4,760	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(250,000)	-	-	(250,000)	-	-	-
Subtotal	-	-	(250,000)	-	-	(250,000)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	82,064	-	-	82,064	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	12,156	-	-	12,156	-	-	-
Subtotal	-	-	94,220	-	-	94,220	-	-	-

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Summary of 2013-15 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2013-15 Biennium

Governor's Budget
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2013-15 Current Service Level	7	7.00	1,952,934	-	-	1,952,934	-	-	-

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Summary of 2013-15 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2013-15 Biennium

Governor's Budget
Cross Reference Number: 12000-001-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2013-15 Current Service Level	7	7.00	1,952,934	-	-	1,952,934	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2013-15 Current Service Level	7	7.00	1,952,934	-	-	1,952,934	-	-	-
080 - E-Boards									
081 - May 2012 E-Board	-	-	-	-	-	-	-	-	-
082 - September 2012 E-Board	-	-	-	-	-	-	-	-	-
083 - December 2012 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Administrative Savings	-	-	(3,489)	-	-	(3,489)	-	-	-
092 - PERS Taxation Policy	-	-	(2,810)	-	-	(2,810)	-	-	-
093 - Other PERS Adjustments	-	-	(22,450)	-	-	(22,450)	-	-	-
100 - Fee Increases	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(28,749)	-	-	(28,749)	-	-	-
Total 2013-15 Governor's Budget	7	7.00	1,924,185	-	-	1,924,185	-	-	-
Percentage Change From 2011-13 Leg Approved Budget	-	-	-6.10%	-	-	-6.10%	-	-	-
Percentage Change From 2013-15 Current Service Level	-	-	-1.50%	-	-	-1.50%	-	-	-

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Board of Accountancy																			
2013-2015 Biennium																			Agency Number: 120000
Program 1																			
Program/Division Priorities for 2013-15 Biennium																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Priority (ranked with highest priority first)	Dept. Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, F, or D)	Comments on Proposed Changes to EBL included in ARB	
Dept	Prgm/ Div																		
	1		Examination & Licensing	3	3			809,007				\$ 809,007	001-007	4.05	N		N		Mandated by statute
	2		Investigation/Ajudication	2	3			953,476				\$ 953,476	001-007	2.20	N		N		Mandated by statute
	3		Peer Review/CPE	3	3			161,702				\$ 161,702	001-007	0.75	N		N		Not Mandated by statute
												\$ -							
												\$ -							
												\$ -							
								1,924,185				\$ 1,924,185	0	7.00					

7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

19. Legal Requirement Code

- C Constitutional
- F Federal
- D Debt Service

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

2013-2015 Biennium

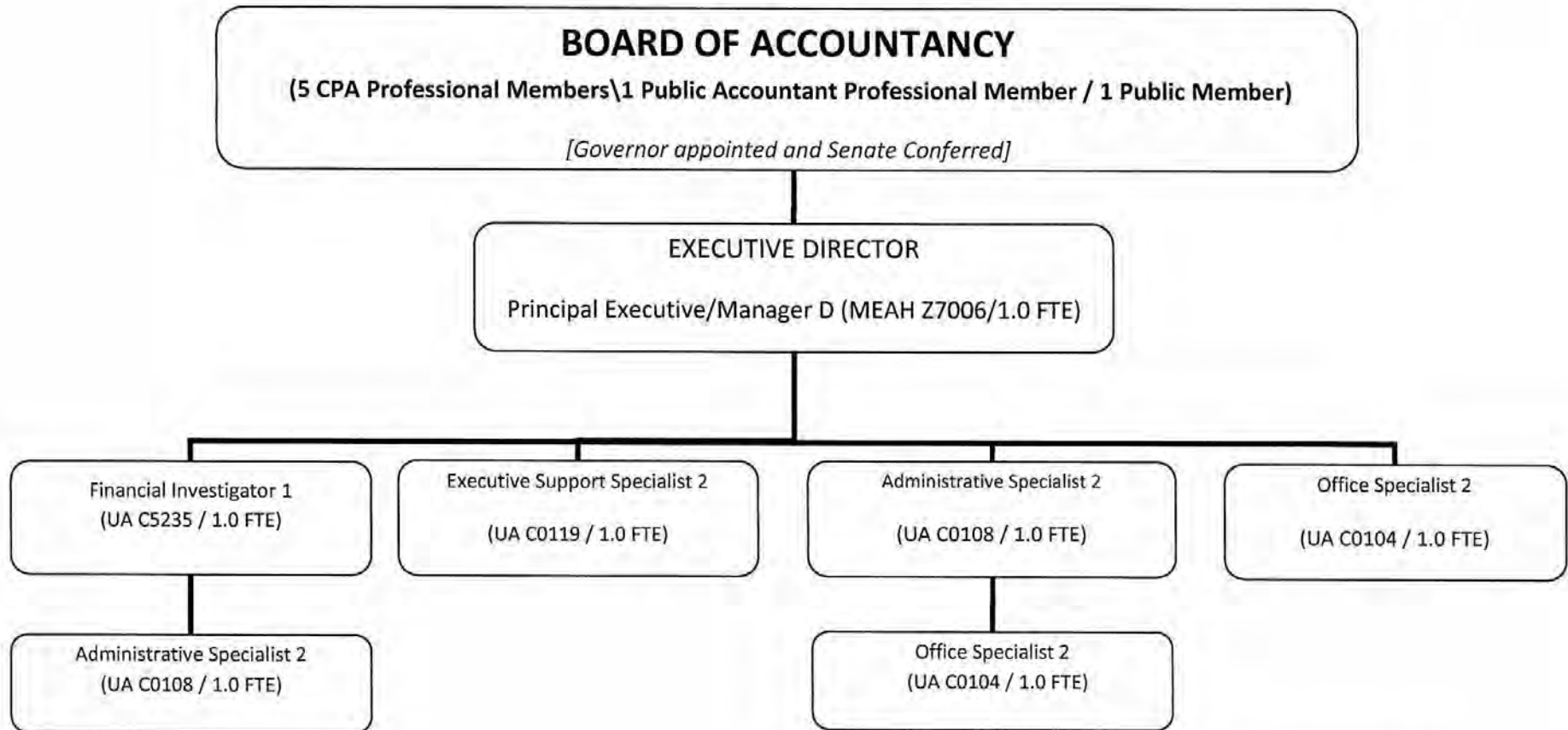
10% Reduction Options

ACTIVITY OR PROGRAM (WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	DESCRIBE REDUCTION (DESCRIBE THE EFFECTS OF THIS REDUCTION. INCLUDE POSITIONS AND FTE IN 2011-13 AND 2013-15)	AMOUNT AND FUND TYPE (GF, LF, OF, FF. IDENTIFY REVENUE SOURCE FOR OF, FF)	RANK AND JUSTIFICATION (RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
Out of state travel 921000	No effect on FTE Reduction of participation in conferences sponsored by national regulatory associations	\$20,000 OF LICENSE AND EXAM FEES	1 BOARD AND STAFF MEMBERS WILL BE UNABLE TO STAY CURRENT WITH EMERGING BEST PRACTICES OF REGULATORY ISSUES PRESENTED AND DISCUSSED AT NATIONAL MEETINGS
In-state Travel 920500	No effect on FTE Increased number of board and committee meetings by telephone conference; less investigator travel	\$20,000 OF LICENSE AND EXAM FEES	2 SOME DELAY IN AND COMPROMISE IN QUALITY OF INVESTIGATIONS AND BOARD OVERSIGHT OF PROGRAM AND STAFF
Agency Programs 920500	No effect on FTE. Reduction of extraordinary expenses related to CPA Exam	\$8,000 OF LICENSE AND EXAM FEES	3 UNPLANNED EXAM EXPENSES HAVE BEEN MINIMAL; REDUCTION OF THIS EXPENDITURE COULD CAUSE DELAYS IN LICENSURE AND INCREASE LIABILITY
Expendable Property	No effect on FTE Defer purchase of expendable property to next biennium	\$3,000 OF LICENSE AND EXAM FEES	4 SOME EXPENDABLE PROPERTY PURCHASES CAN BE DEFERRED
Publicity/Publications 923500	NO EFFECT ON FTE. ELIMINATE MAILING OF FIRM RENEWAL APPLICATIONS / PROVIDE FORMS ON WEBSITE AS ALTERNATIVE	\$5,000 OF LICENSE AND EXAM FEES	5 MAILING RENEWAL FORMS TO LICENSEES SERVES AS A REMINDER PREVENTS VIOLATIONS;
Dues/Subscriptions 925100	No effect on FTE Eliminate membership in national organizations and subscriptions to	\$5,000 OF LICENSE AND EXAM FEES	6 BOARD AND STAFF KNOWLEDGE AND EXPERTISE OF CURRENT ISSUES IN THE REGULATORY COMMUNITY WILL BE REDUCED

2013-2015 Biennium

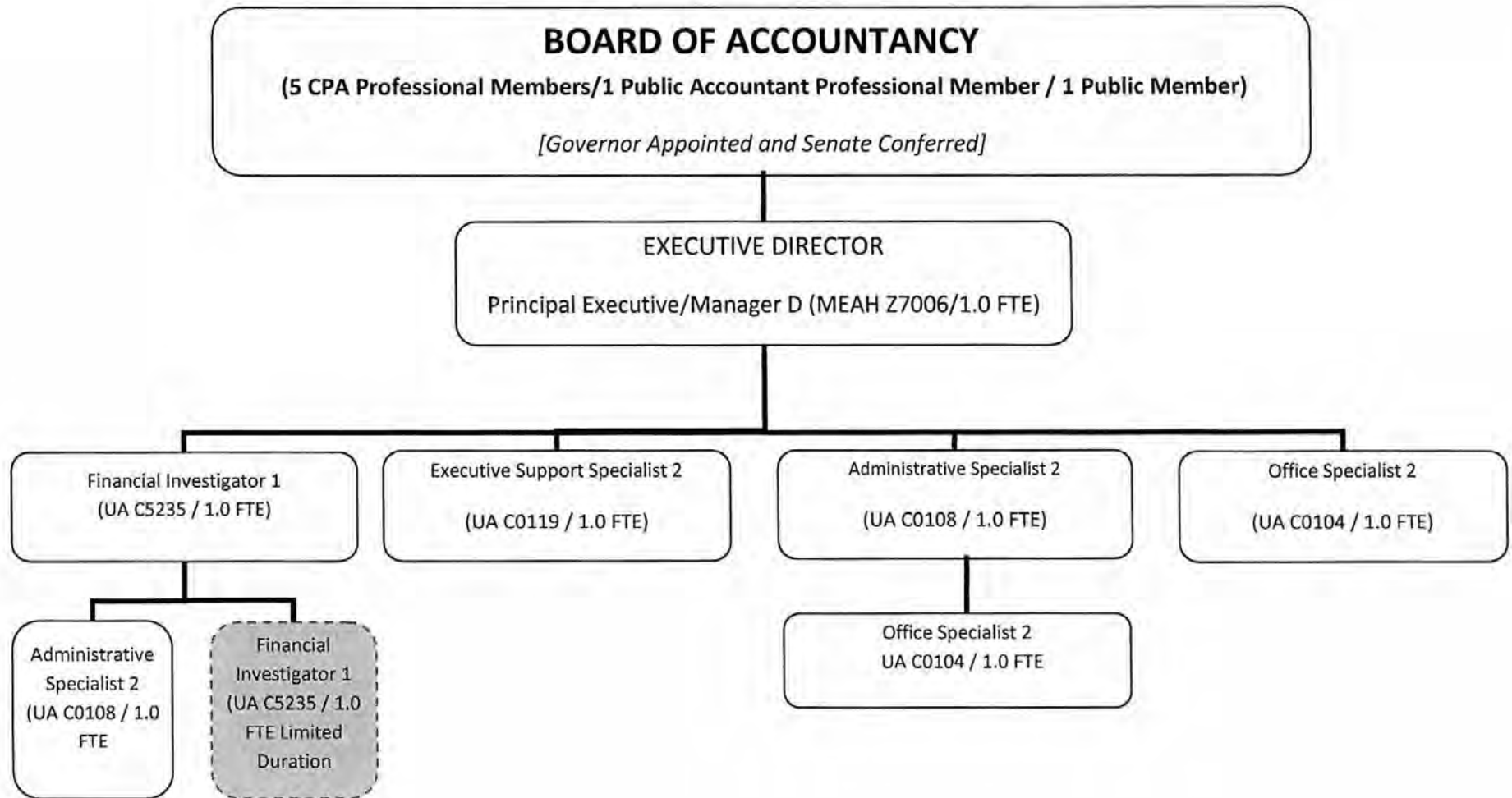
	professional and regulatory journals		
Telecommunications 921700	No effect on FTE REDUCE OPPORTUNITY FOR MEMBERS AND PUBLIC TO ATTEND MEETINGS BY TELEPHONE	\$5,000 OF License and Exam Fees	6 OPPORTUNITY FOR STAKEHOLDERS IN REMOTE AREAS TO PARTICIPATE IN BOARD DISCUSSIONS WILL BE DIMINISHED
Office Expenses 921500	No effect on FTE Eliminate purchase of some office supplies; eliminate mailing of some documents and information	\$25,000 OF LICENSE AND EXAM FEES	7 THE BOARD WILL BE UNABLE TO PROVIDE EXCELLENT SERVICE TO SOME CUSTOMERS
Employee Training 921300	No effect on FTE Eliminate training offered to staff members that has costs to agency	\$10,000 OF LICENSE AND EXAM FEES	8 STAFF EXPERTISE WILL DIMINISH; ERRORS AND INEFFICIENCY IN PROFESSIONAL DUTIES WILL RESULT; PUBLIC PROTECTION WILL BE WEAKENED
Professional Services 923500	No effect on FTE Eliminates contracts with outside investigators for complex cases; limits resources to pay contested case costs	\$50,000 OF LICENSE AND EXAM FEES	10 PUBLIC PROTECTION WILL BE COMPROMISED DUE TO THE INABILITY TO TIMELY INVESTIGATE COMPLEX CASES / PAY FOR ADMIN. LAW JUDGES
Attorney General	No effect on FTE Reduce inquiries and other interaction with Assistant AG that results in billable time to agency	\$41,419 OF License and Exam Fees	11 BOARD AND STAFF WILL NOT OBTAIN LEGAL COUNSEL TIMELY WHICH SAVES MONEY UP FRONT BUT INCREASES LIABILITY FOR THE AGENCY LATER
Total 10% Reduction		\$192,419 OF	

ORGANIZATIONAL CHART FOR THE BOARD OF ACCOUNTANCY



As Approved by the 2011 Legislature, effective
07/01/2011

ORGANIZATIONAL CHART FOR THE BOARD OF ACCOUNTANCY



Board of Accountancy Organizational Chart - as proposed for 2013-15

X Governor's Balanced Budget

Board of Accountancy

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
LIMITED BUDGET (Excluding Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,108,584	2,103,954	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
LIMITED BUDGET (Essential Packages)						
010-NON-PICS PSNL SVC / VACANCY FACTOR						
Other Funds	-	-	-	4,761	4,760	-
022-PHASE-OUT PGM & ONE-TIME COSTS						
Other Funds	-	-	-	-	(250,000)	-
031-STANDARD INFLATION						
Other Funds	-	-	-	68,731	53,620	-
032-ABOVE STANDARD INFLATION						
Other Funds	-	-	-	40,600	40,600	-
TOTAL LIMITED BUDGET (Essential Packages)						
Other Funds	-	-	-	114,092	(151,020)	-
LIMITED BUDGET (Current Service Level)						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,952,934	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
LIMITED BUDGET (Policy Packages)						
091-STATEWIDE ADMINISTRATIVE SAVINGS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(3,489)	-
092-PERS TAXATION POLICY- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(2,810)	-

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
093-OTHER PERS ADJUSTMENTS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(22,450)	-
TOTAL LIMITED BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(28,749)	-
TOTAL LIMITED BUDGET (Including Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
OPERATING BUDGET (Excluding Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,108,584	2,103,954	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
OPERATING BUDGET (Essential Packages)						
010-NON-PICS PSNL SVC / VACANCY FACTOR						
Other Funds	-	-	-	4,761	4,760	-
022-PHASE-OUT PGM & ONE-TIME COSTS						
Other Funds	-	-	-	-	(250,000)	-
031-STANDARD INFLATION						
Other Funds	-	-	-	68,731	53,620	-
032-ABOVE STANDARD INFLATION						
Other Funds	-	-	-	40,600	40,600	-
TOTAL OPERATING BUDGET (Essential Packages)						
Other Funds	-	-	-	114,092	(151,020)	-
OPERATING BUDGET (Current Service Level)						

Accountancy, Board of

Agency Number: 12000

Agencywide Appropriated Fund Group
2013-15 Biennium

Version: Y - 01 - Governor's Budget

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,952,934	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
OPERATING BUDGET (Policy Packages)						
091-STATEWIDE ADMINISTRATIVE SAVINGS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(3,489)	-
092-PERS TAXATION POLICY- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(2,810)	-
093-OTHER PERS ADJUSTMENTS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(22,450)	-
TOTAL OPERATING BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(28,749)	-
TOTAL OPERATING BUDGET (Including Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
TOTAL BUDGET (Excluding Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,108,584	2,103,954	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
TOTAL BUDGET (Essential Packages)						
010-NON-PICS PSNL SVC / VACANCY FACTOR						
Other Funds	-	-	-	4,761	4,760	-
022-PHASE-OUT PGM & ONE-TIME COSTS						

Agency Request
2013-15 Biennium

Governor's Budget
Page _____

Legislatively Adopted
Agencywide Appropriated Fund Group - BPR001

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds	-	-	-	-	(250,000)	-
031-STANDARD INFLATION						
Other Funds	-	-	-	68,731	53,620	-
032-ABOVE STANDARD INFLATION						
Other Funds	-	-	-	40,600	40,600	-
TOTAL BUDGET (Essential Packages)						
Other Funds	-	-	-	114,092	(151,020)	-
TOTAL BUDGET (Current Service Level)						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,952,934	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
TOTAL BUDGET (Policy Packages)						
091-STATEWIDE ADMINISTRATIVE SAVINGS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(3,489)	-
092-PERS TAXATION POLICY- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(2,810)	-
093-OTHER PERS ADJUSTMENTS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(22,450)	-
TOTAL BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(28,749)	-
TOTAL BUDGET (Including Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-

Accountancy, Board of

Agency Number: 12000

Agencywide Program Unit Summary
2013-15 Biennium

Version: Y - 01 - Governor's Budget

Summary Cross Reference Number	Cross Reference Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
001-00-00-00000	Accountancy, Board of						
	Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
TOTAL AGENCY							
	Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-

REVENUE FORECAST NARRATIVE

SOURCE OF ORGANIZATION FUNDS: All Board of Accountancy revenues are Other Fund revenues, derived from licensing and exam fees, sale of public information and assessment of civil penalties.

MATCHING ORGANIZATION FUNDS: The Board receives no matching funds from government or other sources.

GENERAL LIMITATIONS ON USE: Board revenues are dedicated funds under ORS 670.335 and provide a continuous appropriation for Board programs.

BASIS FOR 2011-2013 ESTIMATES:

- **Licensing Revenue.** Licensing revenue in 2013-15 will continue to reflect the effects of SB 867 (2009). SB 867 allows accountants and public accounting firms that are licensed in other states to provide professional services in Oregon without registering with the Board. The anticipated decrease in revenue to the Board was offset by amendments to SB 867, which increased the permit fee by \$10 for individual licensees and \$75 for firm registrations.
- **CPA Exam Revenue.** The Board transitioned to a computerized CPA examination in 2004. The revenue for the examination has leveled out over the last 5 years. Exam Revenue estimates for 2013-15 are based on 2011-13 trends.
- **Civil Penalties.** The Board does have continual and recurring income from its compliance program through civil penalties, but it is not reliant on that revenue for its operations or planning for program funding.
 - **Total Revenue.** Total estimated revenue for 2013-2015 is based upon actual revenue received from civil penalties, CPA Examination Fees and license fees in FY 2012 and 2013. Current Revenue Actuals for the 2011-13 biennium (18-month period through December 31, 2012) total \$ 1,334,327.22, and on a straight-line projection basis would yield \$1,779,102.96 in Revenue for 2011-13. This however would under-estimate the income of annual renewals in May and June of 2013. Anticipated revenue actuals are estimated to be closely in line with the budgeted \$1,985,871. The 2013-15 Governor's Balanced Budget assumes a 4.2% growth in revenue over 11-13.
- **Ending Balance.** The Governor's Balanced Budget projected ending balance of \$1,628,403 technically reflects an amount sufficient to finance agency operations for 20 months. However, the Board respectfully requests consideration of the following:

- 1) If the Legislature approves the Policy Package for a second Financial Investigator, the ending balance would drop by \$165,294 to \$1,463,109, and due to the increase in the expenditure level for 2013-15 to \$2,089,479 the ending balance would be sufficient for just under 17 months.
- 2) The cash-flow needs of the agency are substantially higher because renewals are processed only once per year.
- 3) The ending balance does not serve as a cash-flow reserve only. In fact the ending balance is a key regulatory asset that provides credibility that the Board has savings it can access for unanticipated high contested case costs – key to any real regulatory teeth for the Board. The costs for especially complex cases can quickly rise far beyond the \$30-50k range for a contested case. The extreme example is the Enron case, which for the Texas Board of Accountancy has meant an expenditure of \$3.1 million – not counting expenses after 2010. The Oregon Board of Accountancy needs a larger ending balance to ensure it has the reserves it needs for complex cases down the road.
- 4) The Board anticipates at best small growth in its licensee base over time. This means that in the medium and long-term the ending balance will decrease automatically, because the costs of maintaining the Board at current service levels will rise faster than its income.

PROPOSED CHANGES IN REVENUE SOURCES OR FEES

There are no proposed changes in revenue sources for 2013-15. The Board, by rule, increased the late fee for registered firms who file their registration renewal after the deadline. Firms are charged a fee of \$100 to renew their business organization for a two-year period ending on December 31. The late fee was increased from \$35 to \$175 for firms, effective January 2011, to encourage business organizations to renew timely. As of January 1, 2012, the Board increased late fees for active (from \$100 to \$160) and inactive renewals (from \$35 to \$50) for all individual-level license types, to encourage individuals to renew timely. At the same time, the municipal auditor license late fee was also increased from \$0 to \$100. Effective January 1, 2012, the Board by rule expanded the inactive license options to add an option for retired CPAs. These retired CPAs can use the title “CPA Retired” and perform certain volunteer services, if licensed as retired CPAs. The Board set the license fee for that option at \$25, with a \$25 late fee for late renewal associated with that license type.

These rules amendment were published for public comment and administrative rule hearings were held. No opposition to these fees changes was received. The GBB contains a revenue package for approval of these fees.

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2009-2011 Actual	2011-13 Legislatively Adopted	2011-13 Estimated	2013-15		
						Agency Request Budget	Governor's Balanced Budget	Legislatively Adopted Budget
Business Lic & Fees	OF	0205	1,695,322	1,829,357	1,843,900	2,012,293	1,931,679	
Fines & Forfeitures	OF	0505	176,413	151,449	126,055	166,594	129,113	
Interest Income	OF	0605	12,751	0	2,570	0	2,246	
Sales Income	OF	0705	1,414	5,065	2,236	5,572	2,003	
Other Revenue	OF	0975	3,802	0	3,569	0	4,268	
Total Revenue	OF		1,882,200	1,985,871	1,978,330	2,184,459	2,069,309	

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2013-15 Biennium

Agency Number: 12000
Cross Reference Number: 12000-001-00-00-00000

<i>Source</i>	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
Fines and Forfeitures	176,413	151,449	151,449	166,594	129,113	-
Interest Income	5,249	-	-	-	2,246	-
Sales Income	1,414	5,065	5,065	5,572	2,003	-
Other Revenues	3,802	-	-	-	4,268	-
Total Other Funds	\$1,882,200	\$1,985,871	\$1,985,871	\$2,184,459	\$2,069,309	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2013-15 Biennium

Agency Number: 12000
Cross Reference Number: 12000-000-00-00-00000

<i>Source</i>	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
Fines and Forfeitures	176,413	151,449	151,449	166,594	129,113	-
Interest Income	5,249	-	-	-	2,246	-
Sales Income	1,414	5,065	5,065	5,572	2,003	-
Other Revenues	3,802	-	-	-	4,268	-
Total Other Funds	\$1,882,200	\$1,985,871	\$1,985,871	\$2,184,459	\$2,069,309	-

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
Other Funds	1,221,261	1,085,147	1,085,147	1,022,446	1,022,446	-
0030 Beginning Balance Adjustment						
Other Funds	-	-	-	460,833	460,833	-
TOTAL BEGINNING BALANCE						
Other Funds	1,221,261	1,085,147	1,085,147	1,483,279	1,483,279	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
Other Funds	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
Other Funds	176,413	151,449	151,449	166,594	129,113	-
INTEREST EARNINGS						
0605 Interest Income						
Other Funds	5,249	-	-	-	2,246	-
SALES INCOME						
0705 Sales Income						
Other Funds	1,414	5,065	5,065	5,572	2,003	-
OTHER						

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
0975 Other Revenues						
Other Funds	3,802	-	-	-	4,268	-
TOTAL REVENUES						
Other Funds	1,882,200	1,985,871	1,985,871	2,184,459	2,069,309	-
AVAILABLE REVENUES						
Other Funds	3,103,461	3,071,018	3,071,018	3,667,738	3,552,588	-
EXPENDITURES						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
ENDING BALANCE						
Other Funds	1,545,980	1,022,446	1,022,446	1,445,062	1,628,403	-

BUDGET NARRATIVE – POLICY OPTION PACKAGES

Policy Package – Pending Review / Number TBD: Financial Investigator 1-Limited Duration

Package Description

The Board of Accountancy Board) received approval from the Oregon Legislature in 1997 to switch to a staff-based professional model of compliance operations, in which an investigator presents the results of a professional investigation to the Board’s Complaints Committee, and ultimately the Board. Due to the often complex nature of the cases, the Board has historically sought to secure the services of a licensed CPA or person with a degree in the profession, who would also be knowledgeable, or become knowledgeable, in professional investigation methods and the evidentiary and procedural requirements of administrative law. The Board has been exceptionally well-served by its current Financial Investigator, Noela Kitterman, a licensed CPA who joined the Board in 2002 and has been integral to improving the ability of this Board to regulate the practice of public accountancy.

The Board respectfully requests consideration of this request to add a second, limited-duration Financial Investigator position to the Board’s staff on July 1, 2013, for the duration of the 2013-15 biennium. The Board considers this request mission-critical for its public protection function for the following reasons:

1) Increase in Complaint Load. As detailed on the complaint load chart on the next page, the Board’s complaint load spiked in 2009 to 73 cases. Initial hopes that this might be short-lived and triggered possibly by the economic recession appeared to be confirmed, when the Board’s caseload dropped in 2010; since then though the case load has again approached the 2009 level. Adding this position is necessary to resolve cases in a more timely fashion, and with less delay. As of 12/13/2012, the Board had 41 cases open – basically the number of cases it normally takes a year to resolve, a clear indicator that action is necessary

2) Building in-house investigation expertise. This is critical to prepare for retirement of the Board’s Financial Investigator, who is an active CPA in Oregon and Arizona with 20 years of public accounting experience before joining the Board in 2002. It is exceptionally difficult to find staff that are steeped in the profession and have training and experience with investigations and the requirements of administrative law. In order to maintain the quality and credibility of the Board’s compliance program, it is critical to bring in a second position to the Board to be trained in this very specialized capacity. Not preparing for this key staff retirement early could severely undermine the effectiveness of the Board’s compliance program down the road.

The following chart helps illustrate the challenge:

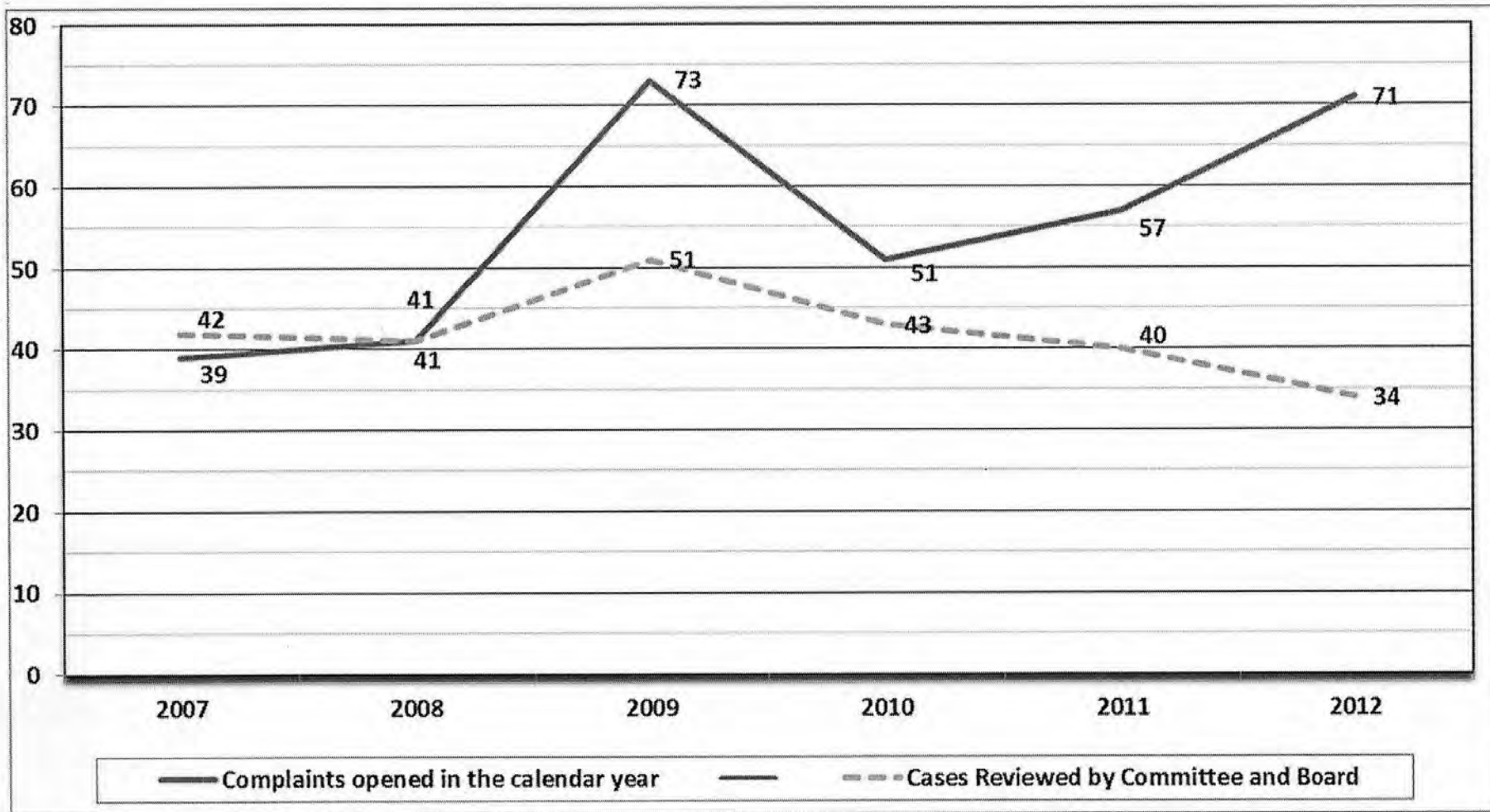
√ 2013-15 Governor’s Balanced Budget

Board of Accountancy

Budget Page 34

BUDGET NARRATIVE – POLICY OPTION PACKAGES

Complaint Load Growth - Board of Accountancy:



BUDGET NARRATIVE – POLICY OPTION PACKAGES

The Board has sufficient resources based on operating income and ending balance to fund this request. More specifically, the Department of Administrative Services estimates that the total personnel costs of this request for the 2013-15 biennium would be \$147,874, plus services and supplies costs of \$17,420, for a total POP cost of \$165,294.

The Board especially appreciates the consideration shown by staff of the Legislative Fiscal Office and the Office of the Chief Operating Officer in their collaboration to allow the Board to present this request at this stage in the budget process.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Overtime Payments	-	-	86	-	-	-	86
Public Employees' Retire Cont	-	-	16	-	-	-	16
Pension Obligation Bond	-	-	4,162	-	-	-	4,162
Social Security Taxes	-	-	7	-	-	-	7
Mass Transit Tax	-	-	489	-	-	-	489
Total Personal Services	-	-	\$4,760	-	-	-	\$4,760
Total Expenditures							
Total Expenditures	-	-	4,760	-	-	-	4,760
Total Expenditures	-	-	\$4,760	-	-	-	\$4,760
Ending Balance							
Ending Balance	-	-	(4,760)	-	-	-	(4,760)
Total Ending Balance	-	-	(\$4,760)	-	-	-	(\$4,760)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Professional Services	-	-	(50,000)	-	-	-	(50,000)
IT Professional Services	-	-	(200,000)	-	-	-	(200,000)
Total Services & Supplies	-	-	(\$250,000)	-	-	-	(\$250,000)
Total Expenditures							
Total Expenditures	-	-	(250,000)	-	-	-	(250,000)
Total Expenditures	-	-	(\$250,000)	-	-	-	(\$250,000)
Ending Balance							
Ending Balance	-	-	250,000	-	-	-	250,000
Total Ending Balance	-	-	\$250,000	-	-	-	\$250,000

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	984	-	-	-	984
Out of State Travel	-	-	647	-	-	-	647
Employee Training	-	-	300	-	-	-	300
Office Expenses	-	-	1,476	-	-	-	1,476
Telecommunications	-	-	(1,526)	-	-	-	(1,526)
State Gov. Service Charges	-	-	12,156	-	-	-	12,156
Data Processing	-	-	419	-	-	-	419
Publicity and Publications	-	-	254	-	-	-	254
Professional Services	-	-	1,512	-	-	-	1,512
IT Professional Services	-	-	6,787	-	-	-	6,787
Attorney General	-	-	22,023	-	-	-	22,023
Dues and Subscriptions	-	-	352	-	-	-	352
Facilities Rental and Taxes	-	-	7,062	-	-	-	7,062
Agency Program Related S and S	-	-	442	-	-	-	442
Other Services and Supplies	-	-	534	-	-	-	534
Expendable Prop 250 - 5000	-	-	99	-	-	-	99
IT Expendable Property	-	-	99	-	-	-	99
Total Services & Supplies	-	-	\$53,620	-	-	-	\$53,620
Total Expenditures							
Total Expenditures	-	-	53,620	-	-	-	53,620
Total Expenditures	-	-	\$53,620	-	-	-	\$53,620

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(53,620)	-	-	-	(53,620)
Total Ending Balance	-	-	(\$53,620)	-	-	-	(\$53,620)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Data Processing	-	-	40,600	-	-	-	40,600
Total Services & Supplies	-	-	\$40,600	-	-	-	\$40,600
Total Expenditures							
Total Expenditures	-	-	40,600	-	-	-	40,600
Total Expenditures	-	-	\$40,600	-	-	-	\$40,600
Ending Balance							
Ending Balance	-	-	(40,600)	-	-	-	(40,600)
Total Ending Balance	-	-	(\$40,600)	-	-	-	(\$40,600)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 091 - Statewide Administrative Savings

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Undistributed (S.S.)	-	-	(3,489)	-	-	-	(3,489)
Total Services & Supplies	-	-	(\$3,489)	-	-	-	(\$3,489)
Total Expenditures							
Total Expenditures	-	-	(3,489)	-	-	-	(3,489)
Total Expenditures	-	-	(\$3,489)	-	-	-	(\$3,489)
Ending Balance							
Ending Balance	-	-	3,489	-	-	-	3,489
Total Ending Balance	-	-	\$3,489	-	-	-	\$3,489

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 092 - PERS Taxation Policy

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
PERS Policy Adjustment	-	-	(2,810)	-	-	-	(2,810)
Total Personal Services	-	-	(\$2,810)	-	-	-	(\$2,810)
Total Expenditures							
Total Expenditures	-	-	(2,810)	-	-	-	(2,810)
Total Expenditures	-	-	(\$2,810)	-	-	-	(\$2,810)
Ending Balance							
Ending Balance	-	-	2,810	-	-	-	2,810
Total Ending Balance	-	-	\$2,810	-	-	-	\$2,810

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 093 - Other PERS Adjustments

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
PERS Policy Adjustment	-	-	(22,450)	-	-	-	(22,450)
Total Personal Services	-	-	(\$22,450)	-	-	-	(\$22,450)
Total Expenditures							
Total Expenditures	-	-	(22,450)	-	-	-	(22,450)
Total Expenditures	-	-	(\$22,450)	-	-	-	(\$22,450)
Ending Balance							
Ending Balance	-	-	22,450	-	-	-	22,450
Total Ending Balance	-	-	\$22,450	-	-	-	\$22,450

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 100 - Fee Increases

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Business Lic and Fees	-	-	83,650	-	-	-	83,650
Total Revenues	-	-	\$83,650	-	-	-	\$83,650
Ending Balance							
Ending Balance	-	-	83,650	-	-	-	83,650
Total Ending Balance	-	-	\$83,650	-	-	-	\$83,650

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2013-15 Biennium

Agency Number: 12000
Cross Reference Number: 12000-001-00-00-00000

<i>Source</i>	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
Fines and Forfeitures	176,413	151,449	151,449	166,594	129,113	-
Interest Income	5,249	-	-	-	2,246	-
Sales Income	1,414	5,065	5,065	5,572	2,003	-
Other Revenues	3,802	-	-	-	4,268	-
Total Other Funds	\$1,882,200	\$1,985,871	\$1,985,871	\$2,184,459	\$2,069,309	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2013-15 Biennium

Agency Number: 12000
Cross Reference Number: 12000-000-00-00-00000

Source	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
Fines and Forfeitures	176,413	151,449	151,449	166,594	129,113	-
Interest Income	5,249	-	-	-	2,246	-
Sales Income	1,414	5,065	5,065	5,572	2,003	-
Other Revenues	3,802	-	-	-	4,268	-
Total Other Funds	\$1,882,200	\$1,985,871	\$1,985,871	\$2,184,459	\$2,069,309	-

Accountancy, Board of

Agency Number: 12000

Program Unit Appropriated Fund Group and Category Summary
 2013-15 Biennium
 Accountancy, Board of

Version: Y - 01 - Governor's Budget
 Cross Reference Number: 12000-001-00-00-00000

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
LIMITED BUDGET (Excluding Packages)						
PERSONAL SERVICES						
Other Funds	963,035	1,100,642	1,100,642	1,160,654	1,156,024	-
SERVICES & SUPPLIES						
Other Funds	594,446	947,930	947,930	947,930	947,930	-
TOTAL LIMITED BUDGET (Excluding Packages)						
Other Funds	1,557,481	2,048,572	2,048,572	2,108,584	2,103,954	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
LIMITED BUDGET (Essential Packages)						
010 NON-PICS PSNL SVC / VACANCY FACTOR						
PERSONAL SERVICES						
Other Funds	-	-	-	4,761	4,760	-
022 PHASE-OUT PGM & ONE-TIME COSTS						
SERVICES & SUPPLIES						
Other Funds	-	-	-	-	(250,000)	-
031 STANDARD INFLATION						
SERVICES & SUPPLIES						
Other Funds	-	-	-	68,731	53,620	-
032 ABOVE STANDARD INFLATION						
SERVICES & SUPPLIES						

Accountancy, Board of

Agency Number: 12000

Program Unit Appropriated Fund Group and Category Summary
 2013-15 Biennium
 Accountancy, Board of

Version: Y - 01 - Governor's Budget
 Cross Reference Number: 12000-001-00-00-00000

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds	-	-	-	40,600	40,600	-
TOTAL LIMITED BUDGET (Essential Packages)						
Other Funds	-	-	-	114,092	(151,020)	-
LIMITED BUDGET (Current Service Level)						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,952,934	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
LIMITED BUDGET (Policy Packages)						
PRIORITY 0						
091 STATEWIDE ADMINISTRATIVE SAVINGS						
SERVICES & SUPPLIES						
Other Funds	-	-	-	-	(3,489)	-
092 PERS TAXATION POLICY						
PERSONAL SERVICES						
Other Funds	-	-	-	-	(2,810)	-
093 OTHER PERS ADJUSTMENTS						
PERSONAL SERVICES						
Other Funds	-	-	-	-	(22,450)	-
TOTAL LIMITED BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(28,749)	-
TOTAL LIMITED BUDGET (Including Packages)						

Accountancy, Board of

Agency Number: 12000

Program Unit Appropriated Fund Group and Category Summary
 2013-15 Biennium
 Accountancy, Board of

Version: Y - 01 - Governor's Budget
 Cross Reference Number: 12000-001-00-00-00000

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
OPERATING BUDGET						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-
TOTAL BUDGET						
Other Funds	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-
AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-

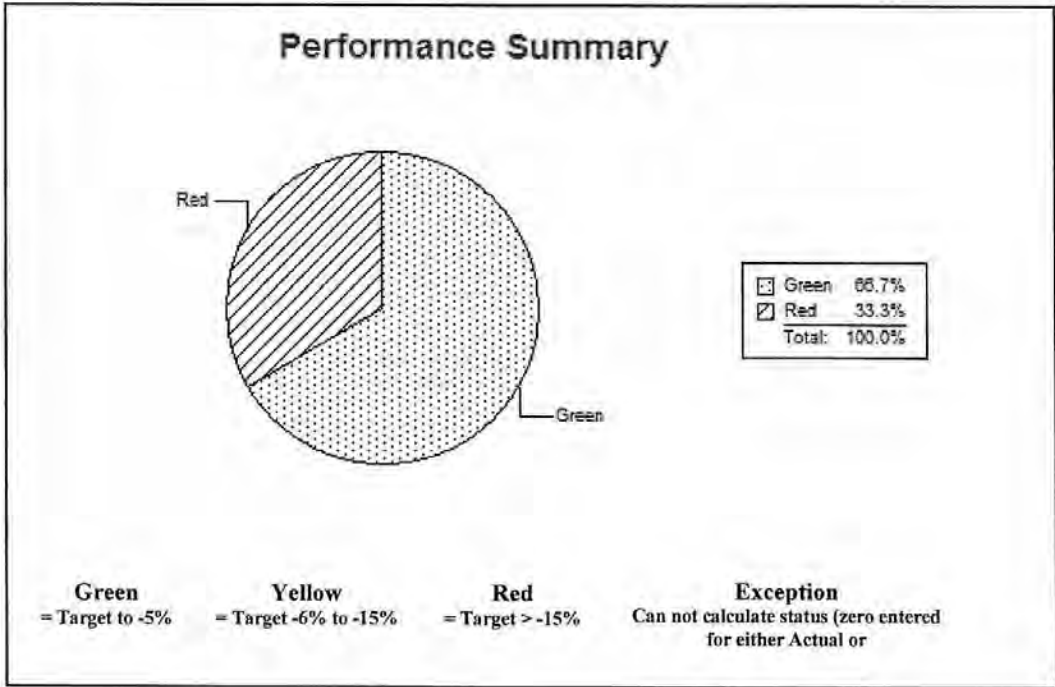
ACCOUNTANCY, STATE BOARD OF
Annual Performance Progress Report (APPR) for Fiscal Year (2011-2012)

Original Submission Date: 2012

Finalize Date: 8/30/2012

2011-2012 KPM #	2011-2012 Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent"; overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	Percent of complaints processed within 180 days from date of receipt.
3	Percent of complaints that result in disciplinary action.
4	Number of days from date of Complaints Committee recommendation to date of preliminary Board determination
5	Number of days from date of letter advising parties that an investigation has begun to completion of investigative report
6	Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.
7	Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint
8	Percent of contested cases resolved by consent agreement prior to formal hearing
9	BEST PRACTICES - Percent of total best practices met by the Board.

ACCOUNTANCY, STATE BOARD OF	I. EXECUTIVE SUMMARY
Agency Mission: The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.	
Contact: Martin Pittioni, Interim Executive Director	Contact Phone: 503-378-2280
Alternate: Kimberly Sisk	Alternate Phone: 503-378-2262



1. SCOPE OF REPORT

All agency programs are addressed by KPM 1, Customer Satisfaction. The Customer Satisfaction survey has the largest impact on the Board's licensing and administrative programs KPM-2, KPM-3, and KPM-4 relate to compliance and enforcement programs. All Board programs and services are addressed by key performance measures. Additional KPMs to measure performance were added beginning with FY 2012.

2. THE OREGON CONTEXT

There are no direct links between Oregon Benchmarks and Board performance measures. Performance measures are related to the following three high-level outcomes: Public Protection, Excellent Customer Service and Regulation in a manner that supports a positive business climate. The Board of Accountancy licensing program protects the public by assuring that licensed accountants who provide professional accounting services in Oregon have demonstrated professional competency. The Board enforcement program protects the public by administering laws and rules governing the practice of public accountancy. The Board maintains business partnerships with the Oregon Department of Revenue, Oregon Department of Consumer and Business Services, Audit Division of the Office of the Secretary of State, the Oregon Board of Tax Practitioners and other regulatory and law enforcement agencies.

3. PERFORMANCE SUMMARY

33% of the Board's KPMs are 15% or more below target, only 67% are within or above target. Performance overall has been declining, including on the Board best practices KPM that is fully within the control of the agency. The Board's Executive Director position has been vacant since August 6, 2012. The Board of Accountancy is fully committed to reviewing KPMs and improving its performance beginning in FY 2013, once a new Director is hired (anticipated October 2012).

4. CHALLENGES

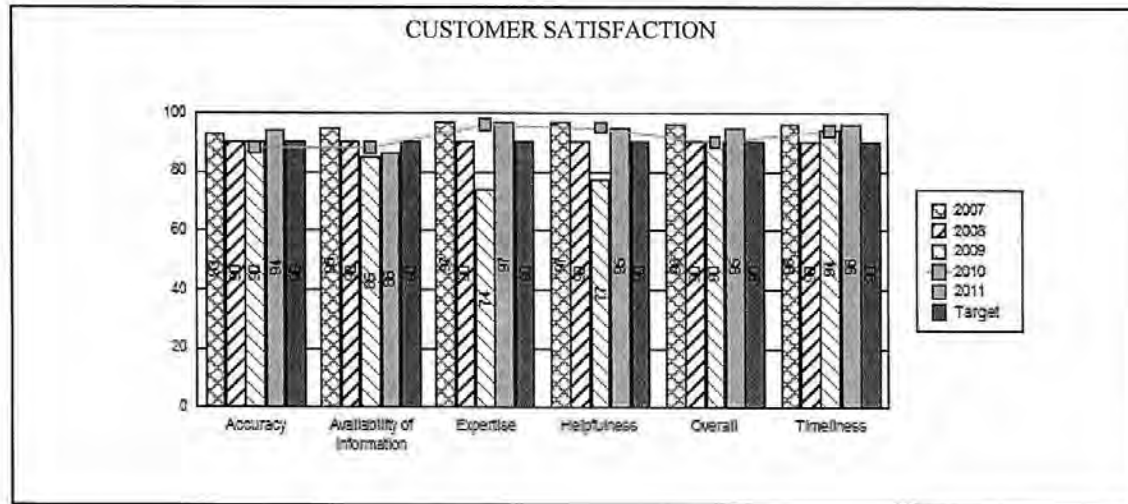
Performance overall has been declining, including on the Board best practices KPM that is fully within the control of the agency. The Board's Executive Director position has been vacant since August 6, 2012. The Board of Accountancy is fully committed to reviewing KPMs and improving its performance beginning in FY 2013, once a new Director is hired (anticipated October 2012).

5. RESOURCES AND EFFICIENCY

2009-11 Legislatively Approved Budget allowed Other Fund Expenditures of \$1,752,239. The Agency Request Budget for 2013-15 proposes expenditure limitation of \$2,222,676 entirely in Other Funds money coming from licensees of the Board.

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KPM #1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	2003
Goal	To provide all services to all customers in a professionally courteous, timely, accurate and helpful manner.	
Oregon Context	High-level Outcome B: Excellent Customer Service.	
Data Source	Statistics are provided by survey vendors staff compiles results of Board delivered surveys hard copies of returned surveys are available for review. The Board did not compile this data for FY 2012, and is committed to generating performance data on this measure again in FY 2013, with the help of a new Executive Director.	
Owner	Martin Pittioni, Executive Director 503-378-2280	



1. OUR STRATEGY

The Board strives to provide excellent customer service. Our strategies include: respond to inquiries promptly and accurately; maintain a user friendly website, which offers useful information in an easily accessible format; assure that staff members remain informed of changes in law, rules and standards promulgated by

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professional bodies; refer licensees and the public to appropriate entities when information being sought is not within agency purview. The Board has begun work on web site improvements and on-line service delivery, but these improvements are not yet complete.

2. ABOUT THE TARGETS

Providing the highest possible levels of all services to all customers is our goal. The agency believes the goal can be maintained if the combined customer satisfaction survey responses of "good" or "excellent" total 90 percent or more of all responses.

3. HOW WE ARE DOING

The Board of Accountancy has seen a steady increase in "good" and "excellent" responses to customer satisfaction surveys since 2003, when this performance measure was initiated. The Board has mostly exceeded targets set at 90%, with some underperformance relative to target, and especially relative to other results, with respect to availability of information. Data was not collected for FY 2012, and the Executive Director position is vacant as of August 6, 2012. The Board and the new Director will work to collect data again and improve performance with respect to availability of information. In addition, it is expected that overall customer satisfaction will be negatively impacted for FY 2012 and FY 2013 due to failure to implement on-line renewals as advertised and promised to half the licensee base up for renewal in June 2012.

4. HOW WE COMPARE

Comparison with other state agency customer satisfaction performance measure results indicated comparable levels of customer satisfaction.

5. FACTORS AFFECTING RESULTS

The practice of public accountancy in Oregon is governed by laws, administrative rules and professional standards promulgated by national professional organizations. The Board strives to assure that staff members are aware of relevant changes in all regulatory and professional parameters. Data was not collected for FY 2012. The Board and the new Director will work to collect data again in FY 2013 and improve performance with respect to availability of information. In addition, it is expected that overall customer satisfaction will be negatively impacted for FY 2012 and FY 2013 due to failure to implement on-line renewals as advertised and promised to half the licensee base up for renewal in June 2012.

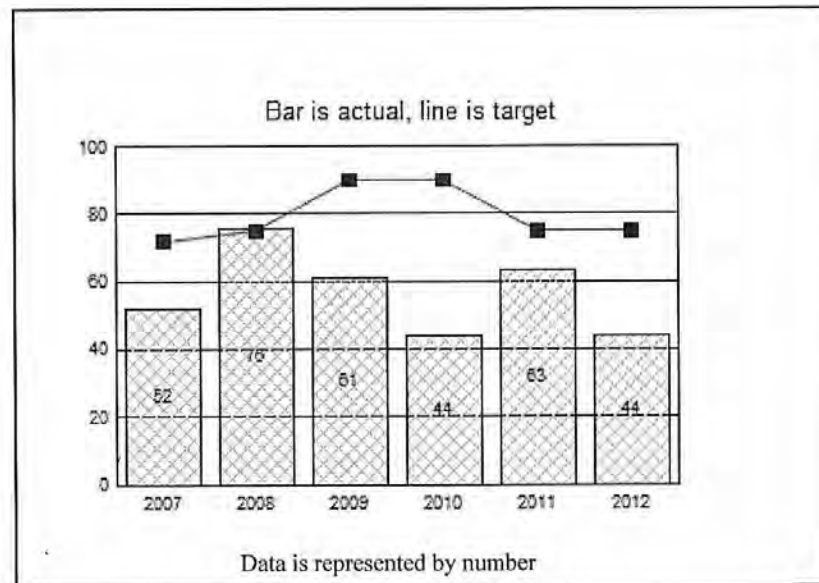
6. WHAT NEEDS TO BE DONE

Provide the highest level of customer services possible. Analyze customer surveys and other forms of feedback in order to identify improvements that can be made to customer services.

7. ABOUT THE DATA

Data is based on the Oregon fiscal year. Customer surveys are delivered by email and via the Internet. Results are reviewed by Board staff. The Internet survey provider compiles statistics for analyses. Surveys received by mail or other methods are analyzed by staff members. Survey materials are available for review.

KPM #2	Percent of complaints processed within 180 days from date of receipt.	2002
Goal	Protect the public by regulating the practice and performance of all services provided by licensed accountants.	
Oregon Context	High-level outcome A: PUBLIC PROTECTION	
Data Source	Data is maintained on the Board database, legal files and records of public meetings.	
Owner	Martin Pittioni, Interim Executive Director, 503-378-2280	



1. OUR STRATEGY

To process complaint investigations within 180 days complaint is opened. Complaints that require knowledge of professional issues beyond Board resources are referred to qualified contract investigators for investigation. Complaints that are subject to pending civil litigation or other agency investigations are deferred.

until the previous litigation or investigation is resolved. Investigation of complaints that present imminent risk of public harm are given priority. The Board works with law enforcement agencies and other state agencies to share investigation information of complaints with overlapping jurisdictional issues.

2. ABOUT THE TARGETS

The number of complaints processed within the target period is expected to increase the backlog of cases is reduced, allowing current case to be processed more efficiently.

3. HOW WE ARE DOING

The previously adopted target, completion of 90% of investigations within 180 days of the receipt of complaint, was determined by the previous Executive Director as not viable in light of increased complaint volume and having only one staff investigator. Please see management comments.

4. HOW WE COMPARE

The Board has not made comparisons with other Boards in Oregon. Other State Boards of Accountancy do not have a similar requirement.

5. FACTORS AFFECTING RESULTS

The investigation of complaints alleging violations of complex professional issues may require specific knowledge and expertise available to the Board only from outside consultants. Such cases typically require longer periods of time in order to adequately investigate.

6. WHAT NEEDS TO BE DONE

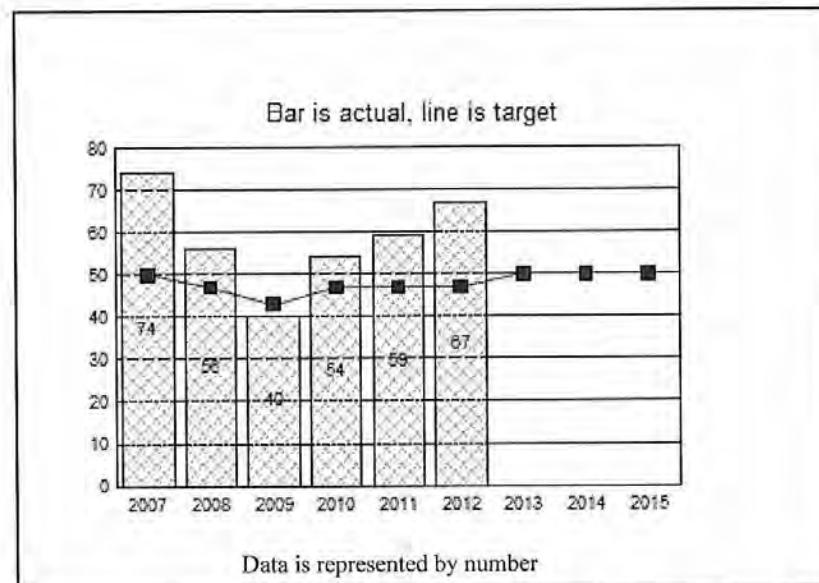
Establish and maintain a "pool" of highly qualified accounting professionals, in specific areas of expertise, who are available to provide investigative services to the Board.

7. ABOUT THE DATA

Data is based on the Oregon fiscal year.

ACCOUNTANCY, STATE BOARD OF	II. KEY MEASURE ANALYSIS
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KPM #3	Percent of complaints that result in disciplinary action.	2006
Goal	Protect the public from unethical or substandard public accounting services through the use of remedial disciplinary sanctions and educational tools available to the general licensee population.	
Oregon Context	High-level outcome #A: PUBLIC PROTECTION	
Data Source	Data is maintained on the Board database, legal files and records or public meetings.	
Owner	Martin Pittioni, Interim Executive Director, 503-378-2280	



1. OUR STRATEGY

Impose disciplinary sanctions that require the licensee to take corrective action; Increase awareness among licensees by publishing violations and sanctions in Board newsletter; Maintain website information that is responsive to licensee needs and questions; Require case studies of typical violations to be included in

licensee continuing education requirements.

2. ABOUT THE TARGETS

The expectation for this KPM was to show a declining percentage of complaint allegations that result in a violation, based on Board strategies that provide increased awareness to licensees of conduct that violates Board regulations and non-recurrence of violations by licensees who have taken corrective actions as a disciplinary sanction. It does not appear that this measure can produce the stated result. Please see management comments below.

3. HOW WE ARE DOING

This performance measure was initiated in 2006 for the 2007-09 biennium. Current data reflects a decrease in disciplinary action; however, the reliability of the data is uncertain. Please see management comments below.

4. HOW WE COMPARE

The Board has not made comparisons with other Boards in Oregon. Other State Boards of Accountancy do not have a similar requirement.

5. FACTORS AFFECTING RESULTS

This KPM includes a great many factors which are beyond the agency's control. Please see management comments below.

6. WHAT NEEDS TO BE DONE

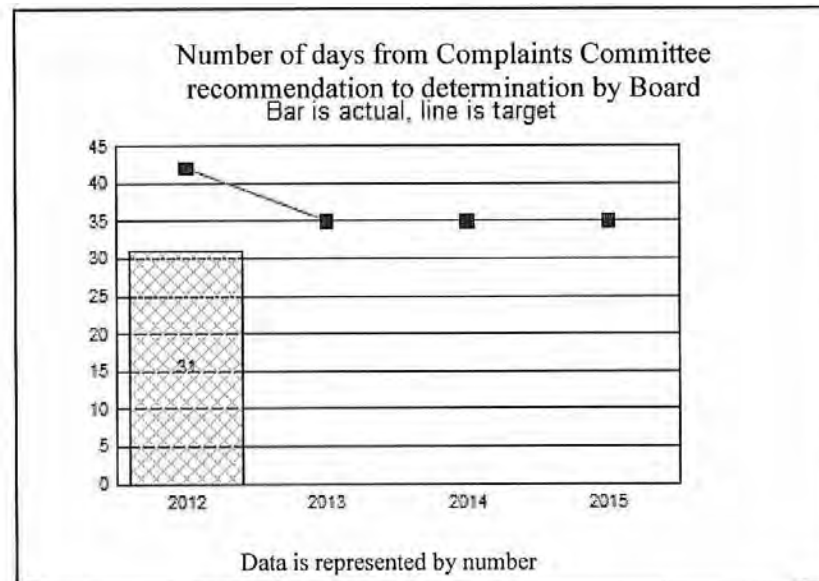
This performance measure does not appear to result in a valid measure of agency performance.

7. ABOUT THE DATA

Results are based on the Oregon fiscal year.

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KPM #4	Number of days from date of Complaints Committee recommendation to date of preliminary Board determination	2010
Goal	Improve customer service	
Oregon Context	A) public protection; B) excellent customer service	
Data Source	Agency data base	
Owner	Martin Pittioni, Interim Executive Director, 503-378-2280	



1. OUR STRATEGY

Strategy is to decrease the time taken between Complaint Committee recommendation and Board action.

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2. ABOUT THE TARGETS

Targets are set high to emphasize the goal of timely resolution.

3. HOW WE ARE DOING

Initial FY 2012 performance indicates the Board should be able to meet the set target levels. It is too early to come to any definite conclusions based on single year data alone.

4. HOW WE COMPARE

No comparable measures.

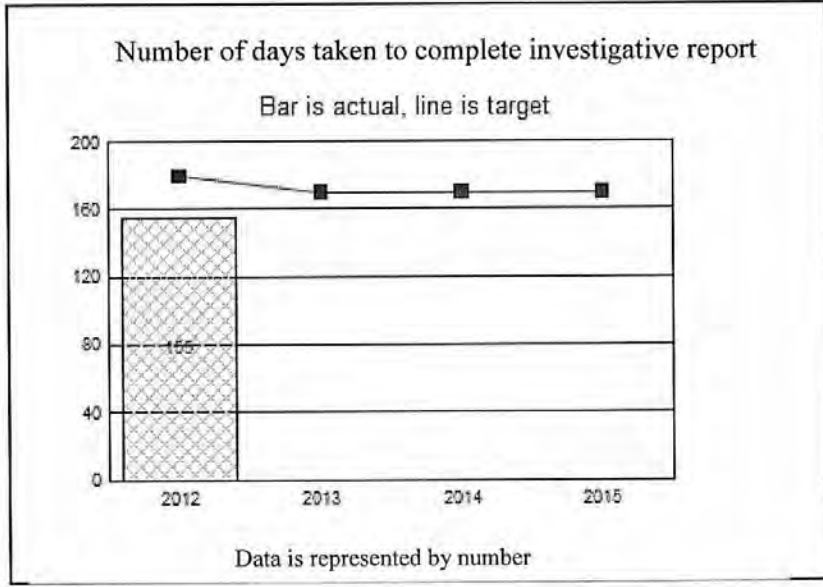
5. FACTORS AFFECTING RESULTS**6. WHAT NEEDS TO BE DONE**

This new KPM needs to be monitored and evaluated by the new Executive Director to be hired in October 2012.

7. ABOUT THE DATA

Initial FY 2012 performance indicates the Board should be able to meet the set target levels. It is too early to come to any definite conclusions based on single year data alone.

KPM #5	Number of days from date of letter advising parties that an investigation has begun to completion of investigative report	2012
Goal	Improve customer service to complainants and licensees.	
Oregon Context	A) public protection; B) excellent customer service	
Data Source	Agency data base	
Owner	Martin Pittioni, Interim Executive Director, 503-378-2280	



1. OUR STRATEGY

Focus investigation resources on timely completion of investigations, without compromising quality.

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2. ABOUT THE TARGETS

These targets are set high to focus on the area that the Board can control the best at the staff level with respect to its performance investigations - actual time taken to complete the investigation report.

3. HOW WE ARE DOING

Initial FY 2012 data indicate the Board is achieving better than target with this measure. Data from a single fiscal year is not sufficient to draw any

4. HOW WE COMPARE**5. FACTORS AFFECTING RESULTS**

Complexity of investigations, resources available to hire investigators on a contract basis as necessary.

6. WHAT NEEDS TO BE DONE

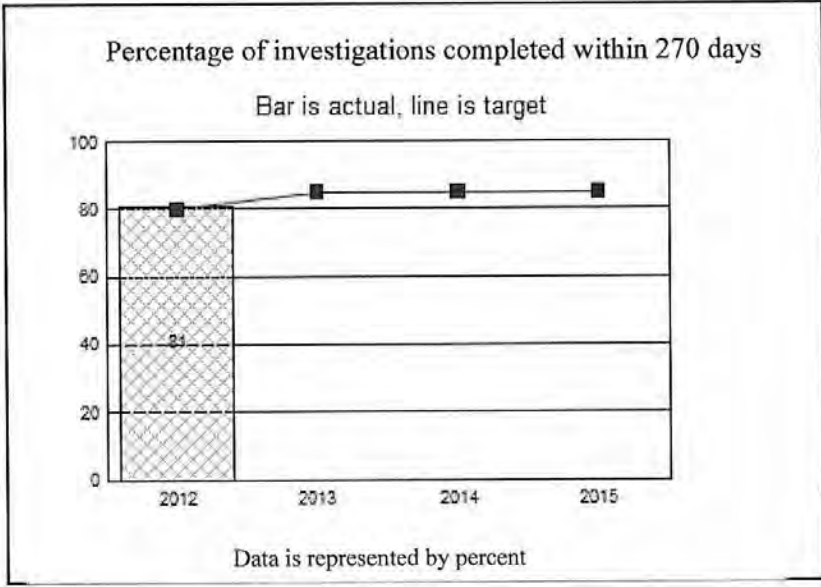
Continued monitoring of this measure by the Board's new Executive Director to be hired in October 2012.

7. ABOUT THE DATA

Initial FY 2012 data indicate the Board is achieving better than target with this measure. Data from a single fiscal year is not sufficient to draw any

65

KPM #6	Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.	2012
Goal	Protect the public by regulating the practice and performance of all services provided by licensed accountants.	
Oregon Context	High-level outcome A: PUBLIC PROTECTION	
Data Source	Data is maintained on the Board database, legal files and records of public meetings.	
Owner	Martin Pittioni, Interim Executive Director, 503-378-2880	



1. OUR STRATEGY

This is a new KPM for FY 2012, to replace a previous, less precise KPM with an unrealistic 180 day target. Initial data from FY 2012 indicate that the Board's actual performance is within target range.

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2. ABOUT THE TARGETS

270 days is a realistic target for completion of Board action on the increasingly complex cases facing the Board.

3. HOW WE ARE DOING

Initial data from FY 2012 on this new KPM shows the Board is on target with performance.

4. HOW WE COMPARE

There are no comparable measures by other Boards of Accountancy.

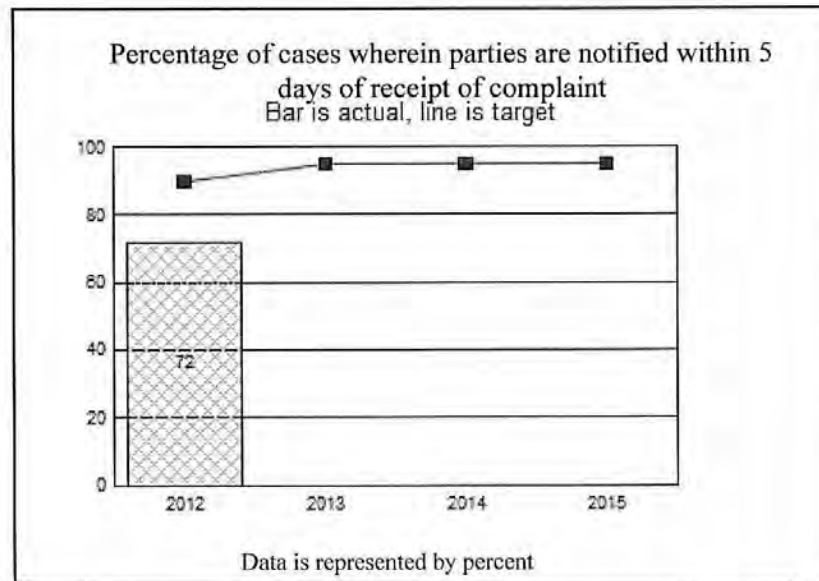
5. FACTORS AFFECTING RESULTS

Complexity of investigations, availability and resources for contract investigators.

6. WHAT NEEDS TO BE DONE**7. ABOUT THE DATA**

67

KPM #7	Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint	2010
Goal	Provide service in a timely manner	
Oregon Context	A- public protection; B-excellent customer service	
Data Source	Data entries from agency data base.	
Owner	Martin Pittioni, Interim Executive Director, 503-378-2280	



1. OUR STRATEGY

The strategy is to focus on timely notification within 5 business days of receipt, to increase transparency of the process and provide excellent service.

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2. ABOUT THE TARGETS

The target is set high, due to the volume of complaints. It is not always realistic to determine quickly issues of jurisdiction determining whether or not an investigation should be initiated.

3. HOW WE ARE DOING

FY 2012 initial performance is under target. This KPM is too new to draw any conclusions based on FY 2012 data alone.

4. HOW WE COMPARE

There appear to be no comparable measures by other Boards of Accountancy.

5. FACTORS AFFECTING RESULTS

The target is set high, due to the volume of complaints. It is not always realistic to determine quickly issues of jurisdiction determining whether or not an investigation should be initiated.

6. WHAT NEEDS TO BE DONE

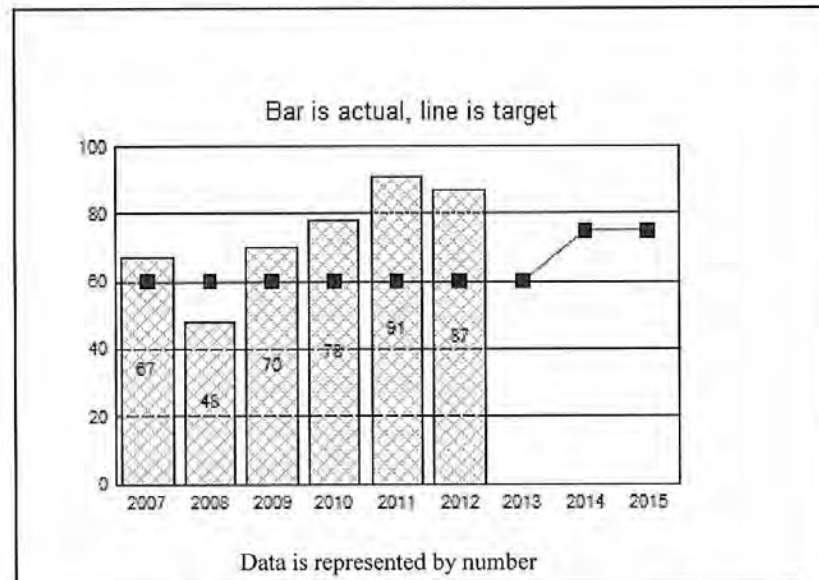
Continued monitoring and evaluation of this KPM by the new Executive Director to be hired in October 2012.

7. ABOUT THE DATA

Data is collected on a fiscal year basis.

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KPM #8	Percent of contested cases resolved by consent agreement prior to formal hearing	2006
Goal	Protect the public from unethical or substandard public accounting services and encourage corrective action and future compliance by licensees through the negotiation of mutually acceptable case dispositions.	
Oregon Context	High- level outcomes #A - Public Protection. High- level outcomes #C - Regulation in a manner that is supportive of a positive business environment.	
Data Source	Various Board records provide information regarding the resolution of contested cases including licensee database, Board minutes and records of administrative actions completed.	
Owner	Martin Pittioni, Interim Executive Director 503-378-2280	



1. OUR STRATEGY

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The Board encourages the execution of stipulated orders (negotiated settlement agreements) as a potential disposition in most investigations, which result in recommended violations and sanctions. Negotiated settlement is a cost effective alternative to the formal contested case hearing process for both the Board and licensees. The Board considers the many factors, to assure public protection and the fair administration of Board rules and statutes, in the course of approving proposed settlements. Those factors include the likelihood of continued violations by the licensee, whether the licensee has implemented corrective actions and consistency with disciplinary action previously imposed by the Board in similar matters.

2. ABOUT THE TARGETS

The desired outcome is that an increased number of disciplinary actions will be settled by negotiated settlements. Negotiated settlement provides fair and efficient resolution of disciplinary action for all parties.

3. HOW WE ARE DOING

The Board's performance has exceeded targets since 2009, significantly so in FY 2011 and FY 2012. As a result, the Board is proposing to raise performance standards on this target beginning in FY 2014.

4. HOW WE COMPARE

The Board has not made comparisons with other Boards in Oregon. Other State Boards of Accountancy do not have a similar requirement.

5. FACTORS AFFECTING RESULTS

Licensees are entitled to an administrative hearing and choose to exercise that right in some instances. There are also cases in which settlement negotiations are not successful because the Board and the licensee are unable to agree on terms and conditions.

6. WHAT NEEDS TO BE DONE

Continue to encourage the resolution of cases through negotiated settlements.

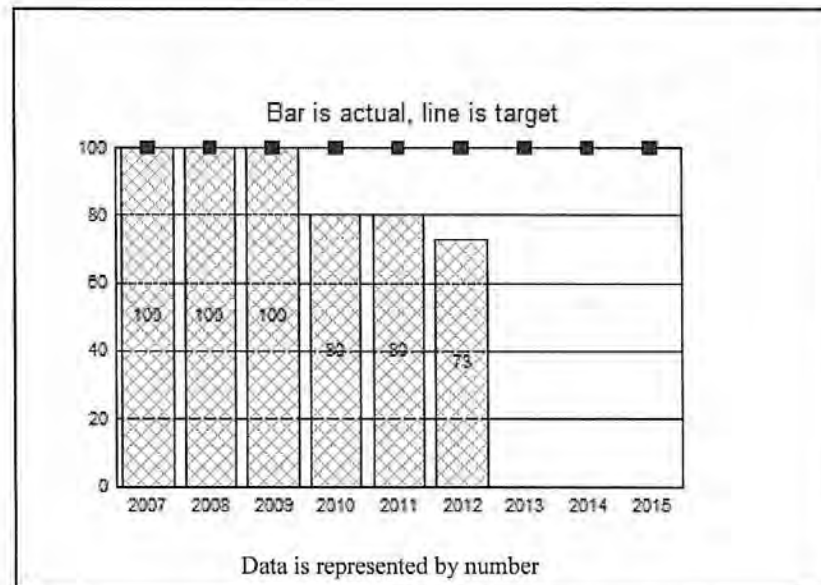
7. ABOUT THE DATA

71

Results are based on the Oregon fiscal year. Relevant information is maintained in and retrieved from the Board database, case files and records of public meetings.

72

KPM #9	BEST PRACTICES - Percent of total best practices met by the Board.	2007
Goal	Assure effective governance and integrity of all Board functions.	
Oregon Context	High Level Outcome A: Public Protection	
Data Source	Board minutes of annual Board review of best practices, and interview with Board Chair and Board Executive Assistant by the Interim Director on August 29, 2012.	
Owner	Martin Pittioni, Interim Executive Director 503-378-2280	



1. OUR STRATEGY

The Board is committed to reviewing performance on this measure, and re-establishing full compliance in FY 2013, working with a new Executive Director to be hired by October 31, 2012. The Board initially conducted a one-day training session, with the assistance of a facilitator, to review the "best practice"

standards for Boards and Commissions, when this performance measure was introduced by the Legislature. The Board will re-train on this measure in FY 2013.

2. ABOUT THE TARGETS

The Board sets the highest standards for its own performance and has established 100% of its standard targeted for this KPM.

3. HOW WE ARE DOING

The Board's performance has been decreasing on this performance measure. The Board fully expects to re-gain 100% compliance with the help of a new Executive Director to be hired by October 31, 2012.

4. HOW WE COMPARE

The Board has not made comparisons with other Boards in Oregon. Other State Boards of Accountancy do not have a similar requirement.

5. FACTORS AFFECTING RESULTS

Key factor for performance is a partnership between the Executive Director and the Board to achieve 100% compliance. Other factors are training of Board members in their responsibilities when they accept appointment to the Board of Accountancy.

6. WHAT NEEDS TO BE DONE

Conduct thorough and thoughtful review of Board practices each year at a public board meeting, allowing an opportunity for public comment.

7. ABOUT THE DATA

No additional information is available.

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ACCOUNTANCY, STATE BOARD OF		III. USING PERFORMANCE DATA	
Agency Mission: The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.			
Contact: Martin Pittioni, Interim Executive Director		Contact Phone: 503-378-2280	
Alternate: Kimberly Sisk		Alternate Phone: 503-378-2262	

The following questions indicate how performance measures and data are used for management and accountability purposes.	
1. INCLUSIVITY	<ul style="list-style-type: none"> * Staff: Staff: Assists with regular review of performance measure results and development of meaningful * Elected Officials: Elected Officials: Governor and Legislative members approve Board performance measures. * Stakeholders: Stakeholders: Opportunities to provide dialogue on any subject at public meetings. * Citizens: Citizens: Public member on Board represents interests of general public.
2 MANAGING FOR RESULTS	Board members and staff monitor performance measure results to verify alignment with and progress toward achievement of Board goals and Strategic Business Plan and to identify necessary areas of change. The Board established a pool of qualified professionals in 2008 to investigate complaints for which Board staff does not have professional expertise. This program is funded by a special appropriation by the 2007 Legislative to allow the Board to reduce the complaint backlogs.
3 STAFF TRAINING	Active participation in the development, collection and analysis of statistical data to measure results and consider areas for improvement or change; attendance at Progress Board quarterly performance measure roundtable
4 COMMUNICATING RESULTS	<ul style="list-style-type: none"> * Staff: Staff: Staff meetings, board meetings, personal communication. * Elected Officials: Elected Officials: Communication through Board website, newsletter, subscription service and public meetings. * Stakeholders: Stakeholders: Communication through Board website, newsletter, subscription service and public meetings. * Citizens: Citizens: Communication through Board website, newsletter, subscription service and public

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Affirmative Action

The Board of Accountancy has adopted policies to comply with the Governor's Affirmative Action goals.

The Board has a staff of seven FTE. The Board's Executive Director position turned over on August 6, 2012, and an Interim Director ran the agency as of August 16, 2012. The Director position was filled permanently on November 1, 2012. The Board is currently recruiting for an Administrative Specialist 2 position as well as an Office Specialist 2 position.

All hiring procedures are conducted in accordance with Department of Administrative Services procedures, with consideration of the affirmative action list provided to the Board by DAS. The most qualified candidate is selected.

The current Board of Accountancy is composed of three women and four men.

The Board appoints volunteer licensees to serve on four standing committees and special task forces. These groups proved essential assistance to the Board relating to many professional issues. Licensees are invited to submit an interest form for volunteer committees with each renewal application. Information regarding volunteer positions is also included on the Board website. Volunteers are selected according to a process that includes affirmative action principles.

Although the accounting profession is predominantly white and male, this population mix is changing as the profession evolves. The Board strives to use a representative group of volunteers for all Board functions.

Accountancy, Board of

Summary Cross Reference Listing and Packages
2013-15 Biennium

Agency Number: 12000

BAM Analyst: Savarro, Janet

Budget Coordinator: Carson-Phillips, Jenny - (503)373-0257

<i>Cross Reference Number</i>	<i>Cross Reference Description</i>	<i>Package Number</i>	<i>Priority</i>	<i>Package Description</i>	<i>Package Group</i>
001-00-00-00000	Accountancy, Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Accountancy, Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Accountancy, Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Accountancy, Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	050	0	Fundshifts	Essential Packages
001-00-00-00000	Accountancy, Board of	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Accountancy, Board of	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Accountancy, Board of	082	0	September 2012 E-Board	Policy Packages
001-00-00-00000	Accountancy, Board of	083	0	December 2012 E-Board	Policy Packages
001-00-00-00000	Accountancy, Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	091	0	Statewide Administrative Savings	Policy Packages
001-00-00-00000	Accountancy, Board of	092	0	PERS Taxation Policy	Policy Packages
001-00-00-00000	Accountancy, Board of	093	0	Other PERS Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	100	0	Fee Increases	Policy Packages

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Accountancy, Board of

Policy Package List by Priority
2013-15 Biennium

Agency Number: 12000

BAM Analyst: Savarro, Janet

Budget Coordinator: Carson-Phillips, Jenny - (503)373-0257

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	070	Revenue Shortfalls	001-00-00-00000	Accountancy, Board of
	082	September 2012 E-Board	001-00-00-00000	Accountancy, Board of
	083	December 2012 E-Board	001-00-00-00000	Accountancy, Board of
	090	Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	091	Statewide Administrative Savings	001-00-00-00000	Accountancy, Board of
	092	PERS Taxation Policy	001-00-00-00000	Accountancy, Board of
	093	Other PERS Adjustments	001-00-00-00000	Accountancy, Board of
	100	Fee Increases	001-00-00-00000	Accountancy, Board of

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-000-00-00-00000

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
3400 Other Funds Ltd	3,802	-	-	-	4,268	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,882,200	1,985,871	1,985,871	2,184,459	2,069,309	-
TOTAL REVENUE CATEGORIES	\$1,882,200	\$1,985,871	\$1,985,871	\$2,184,459	\$2,069,309	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	3,103,461	3,071,018	3,071,018	3,667,738	3,552,588	-
TOTAL AVAILABLE REVENUES	\$3,103,461	\$3,071,018	\$3,071,018	\$3,667,738	\$3,552,588	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	625,476	742,572	742,572	706,716	706,716	-
3160 Temporary Appointments						
3400 Other Funds Ltd	20,893	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	2,822	3,594	3,594	3,680	3,680	-
3190 All Other Differential						
3400 Other Funds Ltd	1,549	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	650,740	746,166	746,166	710,396	710,396	-
TOTAL SALARIES & WAGES	\$650,740	\$746,166	\$746,166	\$710,396	\$710,396	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2013-15 Biennium

Accountancy, Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,221,261	1,085,147	1,085,147	1,022,446	1,022,446	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	460,833	460,833	-
BEGINNING BALANCE						
3400 Other Funds Ltd	1,221,261	1,085,147	1,085,147	1,483,279	1,483,279	-
TOTAL BEGINNING BALANCE	\$1,221,261	\$1,085,147	\$1,085,147	\$1,483,279	\$1,483,279	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	176,413	151,449	151,449	166,594	129,113	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	5,249	-	-	-	2,246	-
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	1,414	5,065	5,065	5,572	2,003	-
OTHER						
0975 Other Revenues						

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Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
3400 Other Funds Ltd	231	287	287	280	280	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	52,732	106,771	106,771	138,423	134,478	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	37,178	39,715	39,715	43,877	43,877	-
3230 Social Security Taxes						
3400 Other Funds Ltd	50,296	57,080	57,080	54,068	54,343	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	333	413	413	413	413	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	3,900	3,773	3,773	4,262	4,262	-
3270 Flexible Benefits						
3400 Other Funds Ltd	167,625	210,672	210,672	213,696	213,696	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	312,295	418,711	418,711	455,019	451,349	-
TOTAL OTHER PAYROLL EXPENSES	\$312,295	\$418,711	\$418,711	\$455,019	\$451,349	-
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(64,235)	(64,235)	-	(961)	-
3991 PERS Policy Adjustment						
3400 Other Funds Ltd	-	-	-	-	(25,260)	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(64,235)	(64,235)	-	(26,221)	-

Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$64,235)	(\$64,235)	-	(\$26,221)	-
PERSONAL SERVICES						
3400 Other Funds Ltd	963,035	1,100,642	1,100,642	1,165,415	1,135,524	-
TOTAL PERSONAL SERVICES	\$963,035	\$1,100,642	\$1,100,642	\$1,165,415	\$1,135,524	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	38,846	40,985	40,985	41,969	41,969	-
4125 Out of State Travel						
3400 Other Funds Ltd	14,424	26,969	26,969	27,616	27,616	-
4150 Employee Training						
3400 Other Funds Ltd	9,844	12,495	12,495	12,795	12,795	-
4175 Office Expenses						
3400 Other Funds Ltd	40,279	61,514	61,514	62,990	62,990	-
4200 Telecommunications						
3400 Other Funds Ltd	14,440	19,901	19,901	20,379	18,375	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	80,368	85,231	85,231	109,105	97,387	-
4250 Data Processing						
3400 Other Funds Ltd	4,570	1,439	1,439	42,074	42,458	-
4275 Publicity and Publications						
3400 Other Funds Ltd	11,110	10,599	10,599	10,853	10,853	-
4300 Professional Services						
3400 Other Funds Ltd	43,648	117,311	117,311	120,596	68,823	-

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
4315 IT Professional Services						
3400 Other Funds Ltd	56,648	242,395	242,395	249,182	49,182	-
4325 Attorney General						
3400 Other Funds Ltd	127,250	147,807	147,807	169,830	169,830	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	11,909	14,652	14,652	15,004	15,004	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	103,867	117,699	117,699	124,761	124,761	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	502	18,407	18,407	18,849	18,849	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	23,330	22,249	22,249	22,783	22,783	-
4675 Undistributed (S.S.)						
3400 Other Funds Ltd	-	-	-	-	(3,489)	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	384	4,143	4,143	4,242	4,242	-
4715 IT Expendable Property						
3400 Other Funds Ltd	13,027	4,134	4,134	4,233	4,233	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	594,446	947,930	947,930	1,057,261	788,661	-
TOTAL SERVICES & SUPPLIES	\$594,446	\$947,930	\$947,930	\$1,057,261	\$788,661	-
EXPENDITURES						
3400 Other Funds Ltd	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL EXPENDITURES	\$1,557,481	\$2,048,572	\$2,048,572	\$2,222,676	\$1,924,185	-
ENDING BALANCE						
3400 Other Funds Ltd	1,545,980	1,022,446	1,022,446	1,445,062	1,628,403	-
TOTAL ENDING BALANCE	\$1,545,980	\$1,022,446	\$1,022,446	\$1,445,062	\$1,628,403	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	7	7	7	7	7	-
TOTAL AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	7.00	7.00	7.00	7.00	7.00	-
TOTAL AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,221,261	1,085,147	1,085,147	1,022,446	1,022,446	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	460,833	460,833	-
BEGINNING BALANCE						
3400 Other Funds Ltd	1,221,261	1,085,147	1,085,147	1,483,279	1,483,279	-
TOTAL BEGINNING BALANCE	\$1,221,261	\$1,085,147	\$1,085,147	\$1,483,279	\$1,483,279	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,695,322	1,829,357	1,829,357	2,012,293	1,931,679	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	176,413	151,449	151,449	166,594	129,113	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	5,249	-	-	-	2,246	-
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	1,414	5,065	5,065	5,572	2,003	-
OTHER						
0975 Other Revenues						

Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
3400 Other Funds Ltd	3,802	-	-	-	4,268	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,882,200	1,985,871	1,985,871	2,184,459	2,069,309	-
TOTAL REVENUE CATEGORIES	\$1,882,200	\$1,985,871	\$1,985,871	\$2,184,459	\$2,069,309	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	3,103,461	3,071,018	3,071,018	3,667,738	3,552,588	-
TOTAL AVAILABLE REVENUES	\$3,103,461	\$3,071,018	\$3,071,018	\$3,667,738	\$3,552,588	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	625,476	742,572	742,572	706,716	706,716	-
3160 Temporary Appointments						
3400 Other Funds Ltd	20,893	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	2,822	3,594	3,594	3,680	3,680	-
3190 All Other Differential						
3400 Other Funds Ltd	1,549	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	650,740	746,166	746,166	710,396	710,396	-
TOTAL SALARIES & WAGES	\$650,740	\$746,166	\$746,166	\$710,396	\$710,396	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						

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Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
3400 Other Funds Ltd	231	287	287	280	280	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	52,732	106,771	106,771	138,423	134,478	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	37,178	39,715	39,715	43,877	43,877	-
3230 Social Security Taxes						
3400 Other Funds Ltd	50,296	57,080	57,080	54,068	54,343	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	333	413	413	413	413	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	3,900	3,773	3,773	4,262	4,262	-
3270 Flexible Benefits						
3400 Other Funds Ltd	167,625	210,672	210,672	213,696	213,696	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	312,295	418,711	418,711	455,019	451,349	-
TOTAL OTHER PAYROLL EXPENSES	\$312,295	\$418,711	\$418,711	\$455,019	\$451,349	-
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(64,235)	(64,235)	-	(961)	-
3991 PERS Policy Adjustment						
3400 Other Funds Ltd	-	-	-	-	(25,260)	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(64,235)	(64,235)	-	(26,221)	-

Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$64,235)	(\$64,235)	-	(\$26,221)	-
PERSONAL SERVICES						
3400 Other Funds Ltd	963,035	1,100,642	1,100,642	1,165,415	1,135,524	-
TOTAL PERSONAL SERVICES	\$963,035	\$1,100,642	\$1,100,642	\$1,165,415	\$1,135,524	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	38,846	40,985	40,985	41,969	41,969	-
4125 Out of State Travel						
3400 Other Funds Ltd	14,424	26,969	26,969	27,616	27,616	-
4150 Employee Training						
3400 Other Funds Ltd	9,844	12,495	12,495	12,795	12,795	-
4175 Office Expenses						
3400 Other Funds Ltd	40,279	61,514	61,514	62,990	62,990	-
4200 Telecommunications						
3400 Other Funds Ltd	14,440	19,901	19,901	20,379	18,375	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	80,368	85,231	85,231	109,105	97,387	-
4250 Data Processing						
3400 Other Funds Ltd	4,570	1,439	1,439	42,074	42,458	-
4275 Publicity and Publications						
3400 Other Funds Ltd	11,110	10,599	10,599	10,853	10,853	-
4300 Professional Services						
3400 Other Funds Ltd	43,648	117,311	117,311	120,596	68,823	-

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
4315 IT Professional Services						
3400 Other Funds Ltd	56,648	242,395	242,395	249,182	49,182	-
4325 Attorney General						
3400 Other Funds Ltd	127,250	147,807	147,807	169,830	169,830	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	11,909	14,652	14,652	15,004	15,004	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	103,867	117,699	117,699	124,761	124,761	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	502	18,407	18,407	18,849	18,849	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	23,330	22,249	22,249	22,783	22,783	-
4675 Undistributed (S.S.)						
3400 Other Funds Ltd	-	-	-	-	(3,489)	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	384	4,143	4,143	4,242	4,242	-
4715 IT Expendable Property						
3400 Other Funds Ltd	13,027	4,134	4,134	4,233	4,233	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	594,446	947,930	947,930	1,057,261	788,661	-
TOTAL SERVICES & SUPPLIES	\$594,446	\$947,930	\$947,930	\$1,057,261	\$788,661	-
EXPENDITURES						
3400 Other Funds Ltd	1,557,481	2,048,572	2,048,572	2,222,676	1,924,185	-

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Accountancy, Board of

Agency Number: 12000

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2013-15 Biennium

Accountancy, Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL EXPENDITURES	\$1,557,481	\$2,048,572	\$2,048,572	\$2,222,676	\$1,924,185	-
ENDING BALANCE						
3400 Other Funds Ltd	1,545,980	1,022,446	1,022,446	1,445,062	1,628,403	-
TOTAL ENDING BALANCE	\$1,545,980	\$1,022,446	\$1,022,446	\$1,445,062	\$1,628,403	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	7	7	7	7	7	-
TOTAL AUTHORIZED POSITIONS	7	7	7	7	7	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	7.00	7.00	7.00	7.00	7.00	-
TOTAL AUTHORIZED FTE	7.00	7.00	7.00	7.00	7.00	-

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Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	1,022,446	1,022,446	0	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	460,833	460,833	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	1,483,279	1,483,279	0	-
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	2,012,293	1,848,029	(164,264)	-8.16%
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	166,594	129,113	(37,481)	-22.50%
INTEREST EARNINGS				
0605 Interest Income				
3400 Other Funds Ltd	-	2,246	2,246	100.00%
SALES INCOME				
0705 Sales Income				
3400 Other Funds Ltd	5,572	2,003	(3,569)	-64.05%
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	-	4,268	4,268	100.00%
TOTAL REVENUES				

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	2,184,459	1,985,659	(198,800)	-9.10%
AVAILABLE REVENUES				
3400 Other Funds Ltd	3,667,738	3,468,938	(198,800)	-5.42%
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	706,716	706,716	0	-
3170 Overtime Payments				
3400 Other Funds Ltd	3,594	3,594	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	710,310	710,310	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	280	280	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	138,406	134,462	(3,944)	-2.85%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	39,715	39,715	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	54,061	54,336	275	0.51%
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	413	413	0	-
3260 Mass Transit Tax				

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	3,773	3,773	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	213,696	213,696	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	450,344	446,675	(3,669)	-0.81%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	(961)	(961)	100.00%
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,160,654	1,156,024	(4,630)	-0.40%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	40,985	40,985	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	26,969	26,969	0	-
4150 Employee Training				
3400 Other Funds Ltd	12,495	12,495	0	-
4175 Office Expenses				
3400 Other Funds Ltd	61,514	61,514	0	-
4200 Telecommunications				
3400 Other Funds Ltd	19,901	19,901	0	-
4225 State Gov. Service Charges				
3400 Other Funds Ltd	85,231	85,231	0	-
4250 Data Processing				

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,439	1,439	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	10,599	10,599	0	-
4300 Professional Services				
3400 Other Funds Ltd	117,311	117,311	0	-
4315 IT Professional Services				
3400 Other Funds Ltd	242,395	242,395	0	-
4325 Attorney General				
3400 Other Funds Ltd	147,807	147,807	0	-
4400 Dues and Subscriptions				
3400 Other Funds Ltd	14,652	14,652	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	117,699	117,699	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	18,407	18,407	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	22,249	22,249	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	4,143	4,143	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	4,134	4,134	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	947,930	947,930	0	-
TOTAL EXPENDITURES				

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	2,108,584	2,103,954	(4,630)	-0.22%
ENDING BALANCE				
3400 Other Funds Ltd	1,559,154	1,364,984	(194,170)	-12.45%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	7	7	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	7.00	7.00	0	-

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Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Non-PICS Psnl Svc / Vacancy Factor
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3170 Overtime Payments				
3400 Other Funds Ltd	86	86	0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	17	16	(1)	(5.88%)
3221 Pension Obligation Bond				
3400 Other Funds Ltd	4,162	4,162	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	7	7	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	489	489	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	4,675	4,674	(1)	(0.02%)
TOTAL OTHER PAYROLL EXPENSES	\$4,675	\$4,674	(\$1)	(0.02%)
PERSONAL SERVICES				
3400 Other Funds Ltd	4,761	4,760	(1)	(0.02%)

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Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Non-PICS Psnl Svc / Vacancy Factor
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL PERSONAL SERVICES	\$4,761	\$4,760	(\$1)	(0.02%)
EXPENDITURES				
3400 Other Funds Ltd	4,761	4,760	(1)	(0.02%)
TOTAL EXPENDITURES	\$4,761	\$4,760	(\$1)	(0.02%)
ENDING BALANCE				
3400 Other Funds Ltd	(4,761)	(4,760)	1	0.02%
TOTAL ENDING BALANCE	(\$4,761)	(\$4,760)	\$1	0.02%

Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Phase-out Pgm & One-time Costs
 Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4300 Professional Services				
3400 Other Funds Ltd	-	(50,000)	(50,000)	100.00%
4315 IT Professional Services				
3400 Other Funds Ltd	-	(200,000)	(200,000)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(250,000)	(250,000)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$250,000)	(\$250,000)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(250,000)	(250,000)	100.00%
TOTAL EXPENDITURES	-	(\$250,000)	(\$250,000)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	250,000	250,000	100.00%
TOTAL ENDING BALANCE	-	\$250,000	\$250,000	100.00%

Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Standard Inflation
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd 984 984 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 647 647 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 300 300 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 1,476 1,476 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 478 (1,526) (2,004) (419.25%)

4225 State Gov. Service Charges

3400 Other Funds Ltd 23,874 12,156 (11,718) (49.08%)

4250 Data Processing

3400 Other Funds Ltd 35 419 384 1,097.14%

4275 Publicity and Publications

3400 Other Funds Ltd 254 254 0 0.00%

4300 Professional Services

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Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000

Package: Standard Inflation

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	3,285	1,512	(1,773)	(53.97%)
4315 IT Professional Services				
3400 Other Funds Ltd	6,787	6,787	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	22,023	22,023	0	0.00%
4400 Dues and Subscriptions				
3400 Other Funds Ltd	352	352	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	7,062	7,062	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	442	442	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	534	534	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	99	99	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	99	99	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	68,731	53,620	(15,111)	(21.99%)

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Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Standard Inflation
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	\$68,731	\$53,620	(\$15,111)	(21.99%)
EXPENDITURES				
3400 Other Funds Ltd	68,731	53,620	(15,111)	(21.99%)
TOTAL EXPENDITURES	\$68,731	\$53,620	(\$15,111)	(21.99%)
ENDING BALANCE				
3400 Other Funds Ltd	(68,731)	(53,620)	15,111	21.99%
TOTAL ENDING BALANCE	(\$68,731)	(\$53,620)	\$15,111	21.99%

Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Above Standard Inflation
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4250 Data Processing				
3400 Other Funds Ltd	40,600	40,600	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	40,600	40,600	0	0.00%
TOTAL SERVICES & SUPPLIES	\$40,600	\$40,600	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	40,600	40,600	0	0.00%
TOTAL EXPENDITURES	\$40,600	\$40,600	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(40,600)	(40,600)	0	0.00%
TOTAL ENDING BALANCE	(\$40,600)	(\$40,600)	\$0	0.00%

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Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Statewide Administrative Savings
 Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4675 Undistributed (S.S.)				
3400 Other Funds Ltd	-	(3,489)	(3,489)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(3,489)	(3,489)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$3,489)	(\$3,489)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(3,489)	(3,489)	100.00%
TOTAL EXPENDITURES	-	(\$3,489)	(\$3,489)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	3,489	3,489	100.00%
TOTAL ENDING BALANCE	-	\$3,489	\$3,489	100.00%

Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: PERS Taxation Policy
 Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3991 PERS Policy Adjustment

3400 Other Funds Ltd	-	(2,810)	(2,810)	100.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	-	(2,810)	(2,810)	100.00%
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TOTAL PERSONAL SERVICES	-	(\$2,810)	(\$2,810)	100.00%
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EXPENDITURES

3400 Other Funds Ltd	-	(2,810)	(2,810)	100.00%
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TOTAL EXPENDITURES	-	(\$2,810)	(\$2,810)	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	-	2,810	2,810	100.00%
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TOTAL ENDING BALANCE	-	\$2,810	\$2,810	100.00%
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Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000
 Package: Other PERS Adjustments
 Pkg Group: POL Pkg Type: 090 Pkg Number: 093

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
P.S. BUDGET ADJUSTMENTS				
3991 PERS Policy Adjustment				
3400 Other Funds Ltd	-	(22,450)	(22,450)	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(22,450)	(22,450)	100.00%
TOTAL PERSONAL SERVICES	-	(\$22,450)	(\$22,450)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(22,450)	(22,450)	100.00%
TOTAL EXPENDITURES	-	(\$22,450)	(\$22,450)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	22,450	22,450	100.00%
TOTAL ENDING BALANCE	-	\$22,450	\$22,450	100.00%

Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail
 2013-15 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000

Package: Fee Increases

Pkg Group: POL Pkg Type: POL Pkg Number: 100

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	-	83,650	83,650	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	83,650	83,650	100.00%
TOTAL AVAILABLE REVENUES	-	\$83,650	\$83,650	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	83,650	83,650	100.00%
TOTAL ENDING BALANCE	-	\$83,650	\$83,650	100.00%

01/07/13 REPORT NO.: PPDPLBUDCL
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF
 AGENCY:12000 STATE BOARD OF ACCOUNTANCY
 SUMMARY XREF:001-00-00 000 Accountancy, Board o

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,561.00		181,464			181,464
000	MMN X5235	AA	FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,567.00		133,608			133,608
000	UA	C0104	AA OFFICE SPECIALIST 2	2	2.00	48.00	2,655.50		127,464			127,464
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	2	2.00	48.00	3,569.00		171,312			171,312
000	UA	C0119	AA EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	3,652.00		87,648			87,648
000				7	7.00	168.00	2,087.78		706,716			706,716
				7	7.00	168.00	2,087.78		706,716			706,716
				7	7.00	168.00	2,087.78		706,716			706,716

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01/07/13 REPORT NO.: PPDPLBUDCL
REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF
AGENCY:12000 STATE BOARD OF ACCOUNTANCY
SUMMARY XREF:001-00-00 000 Accountancy, Board o

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PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				7	7.00	168.00	2,087.78		706,716			706,716

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,561.00		181,464			181,464
000	MMN	X5235	AA FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,567.00		133,608			133,608
000	UA	C0104	AA OFFICE SPECIALIST 2	2	2.00	48.00	2,655.50		127,464			127,464
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	2	2.00	48.00	3,569.00		171,312			171,312
000	UA	C0119	AA EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	3,652.00		87,648			87,648
				7	7.00	168.00	2,087.78		706,716			706,716

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				7	7.00	168.00	2,087.78		706,716			706,716

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