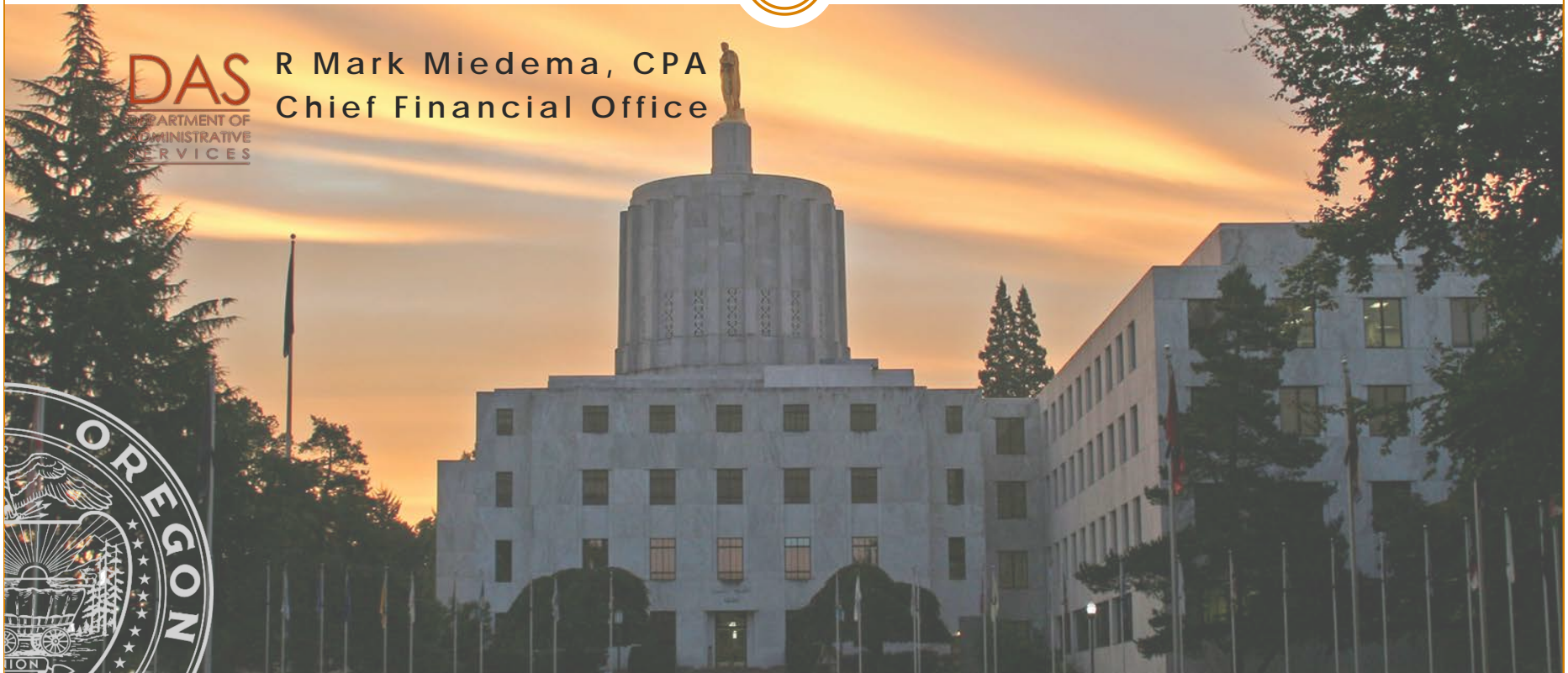


2017 – 2019

# GOVERNOR'S BUDGET

Board of Accountancy



**DAS**  
DEPARTMENT OF  
ADMINISTRATIVE  
SERVICES

R Mark Miedema, CPA  
Chief Financial Office



# Board of Accountancy

## Agency Overview

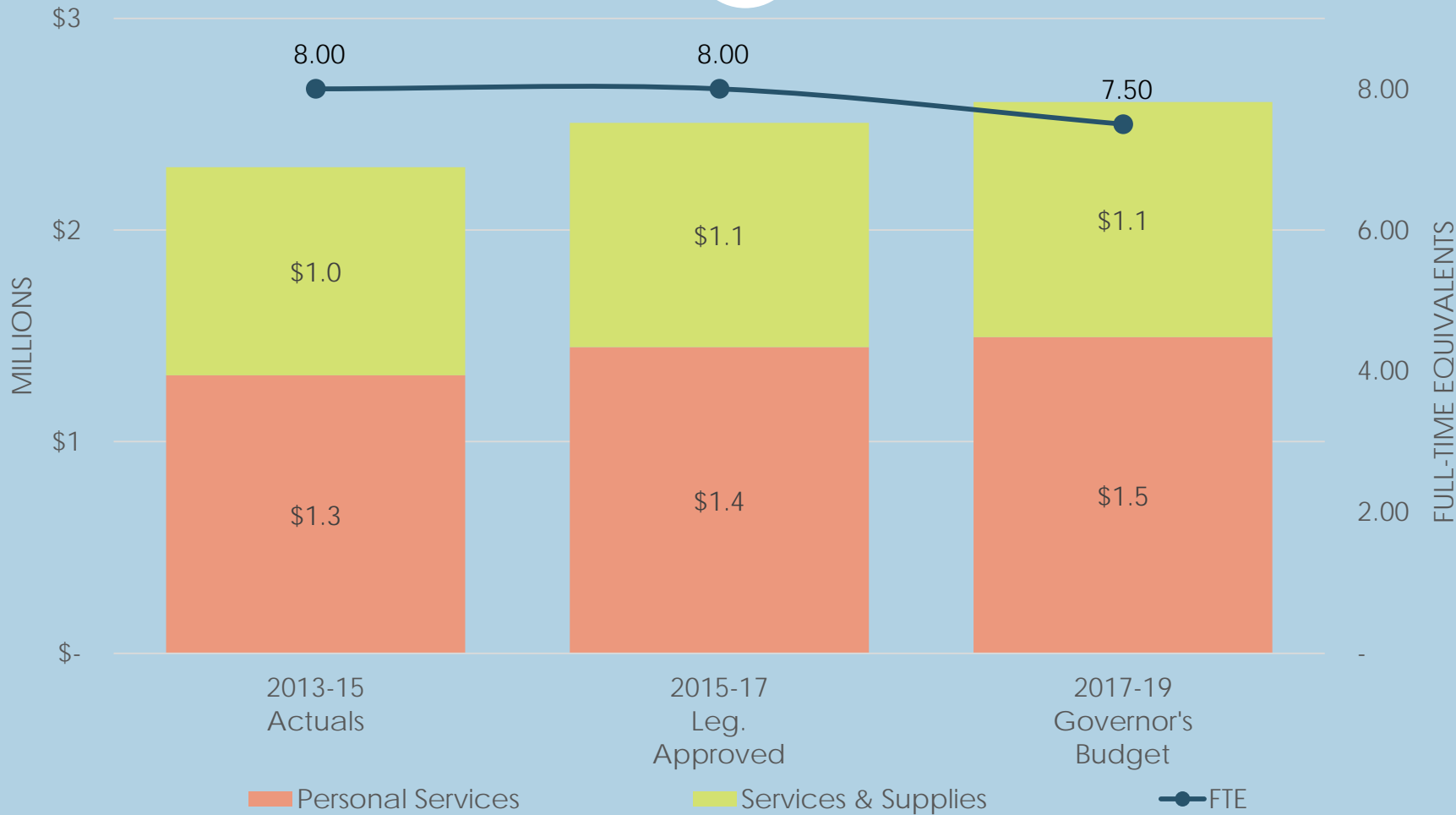
2

- Agency's emerging issues
  - Maintain standards for Oregon Certified Public Accountants and Public Accountants as the accounting profession moves to international accounting standards
- Policy and Funding Issues
  - Maintains current operations
  - Revenue projections use statutory fees

# Board of Accountancy

## Expenditure History + 2017-19 Governor's Budget

3



# Board of Accountancy

## Revenue Sources

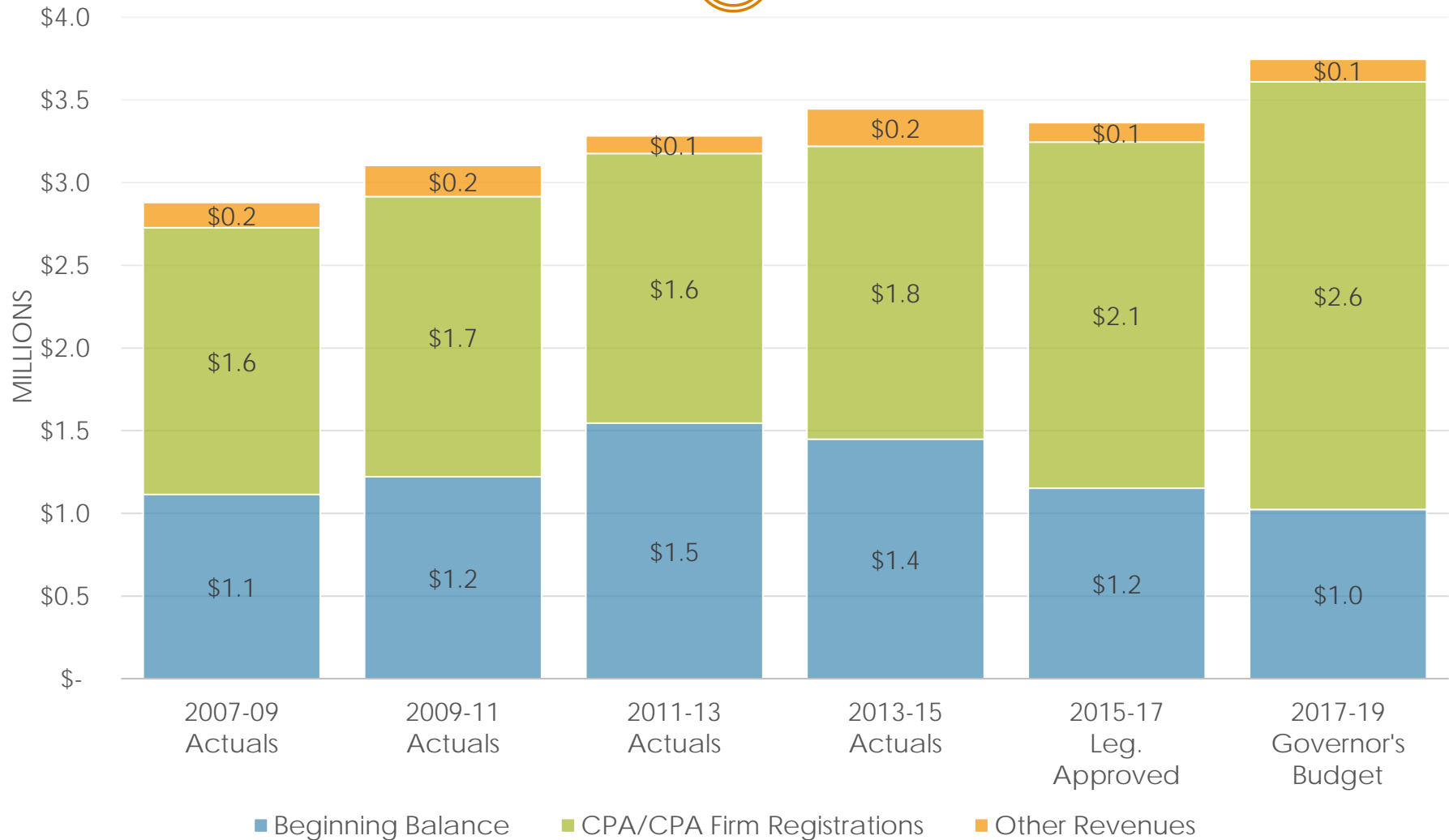
4

- 94% of the Board's funding is licensing fees paid by CPA's, PA's and registered firms
- Individual licensees pay their biannual renewal every other year based on the last digit of their license – either odd or even
- CPA firms pay their renewal in December every two years of each odd numbered year
- Other revenues include fees paid by CPA candidates for testing and fines the Board may assess

# Board of Accountancy

## Revenue History

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- Investments

- The policy package recommended in the Governor's Budget reduces costs and assures the Board employees will have the skills necessary to investigate complex accounting issues and right sizes the staffing to handle it's current operations

- Adjustments

- Adopts adjusted DOJ rates and updates to the DAS Price List and State Government Services Charges