



**OREGON BOARD OF
ACCOUNTANCY**

GOVERNOR'S BUDGET

2017-19

Oregon Board of Accountancy
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2017-2019 GOVERNOR’S BUDGET

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CERTIFICATION

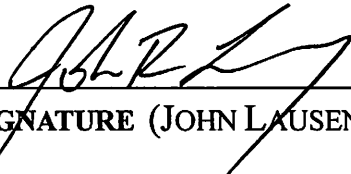
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Board of Accountancy

3218 Pringle Road SE, Suite 110, Salem, Oregon 97302

AGENCY NAME

AGENCY ADDRESS



SIGNATURE (JOHN LAUSENG, CPA)

BOARD CHAIR

TITLE

Notice: Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson.

The requests of other agencies must be approved and signed by the agency director or administrator.

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page 2

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DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

SB 5501-A

Board of Accountancy
R. Mark Miedema, CPA, CGMA

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2013-15 Legislatively Approved Budget at Dec 2014 *	\$ -	\$ -	\$ 2,304,122	\$ -	\$ -	\$ -	2,304,122	8	8.00
2015-17 Current Service Level (CSL)*	\$ -	\$ -	\$ 2,165,759	\$ -	\$ -	\$ -	2,165,759	7	7.00
<u>SUBCOMMITTEE ADJUSTMENTS (from CSL)</u>									
SCR 001 - Board of Accountancy									
Package 100: Investigator-Second Position Continuation									
Personal Services	\$ -	\$ -	\$ 187,736	\$ -	\$ -	\$ -	187,736	1	1.00
Services and Supplies	\$ -	\$ -	\$ 17,978	\$ -	\$ -	\$ -	17,978		
Package 101: Compliance Resource									
Services and Supplies	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	100,000		
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ 305,714	\$ -	\$ -	\$ -	305,714	1	1.00
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 2,471,473	\$ -	\$ -	\$ -	2,471,473	8	8.00
% Change from 2013-15 Leg Approved Budget	0.0%	0.0%	7.3%	0.0%	0.0%	0.0%	7.3%	0.0%	0.0%
% Change from 2015-17 Current Service Level	0.0%	0.0%	14.1%	0.0%	0.0%	0.0%	14.1%	14.3%	14.3%

*Excludes Capital Construction Expenditures

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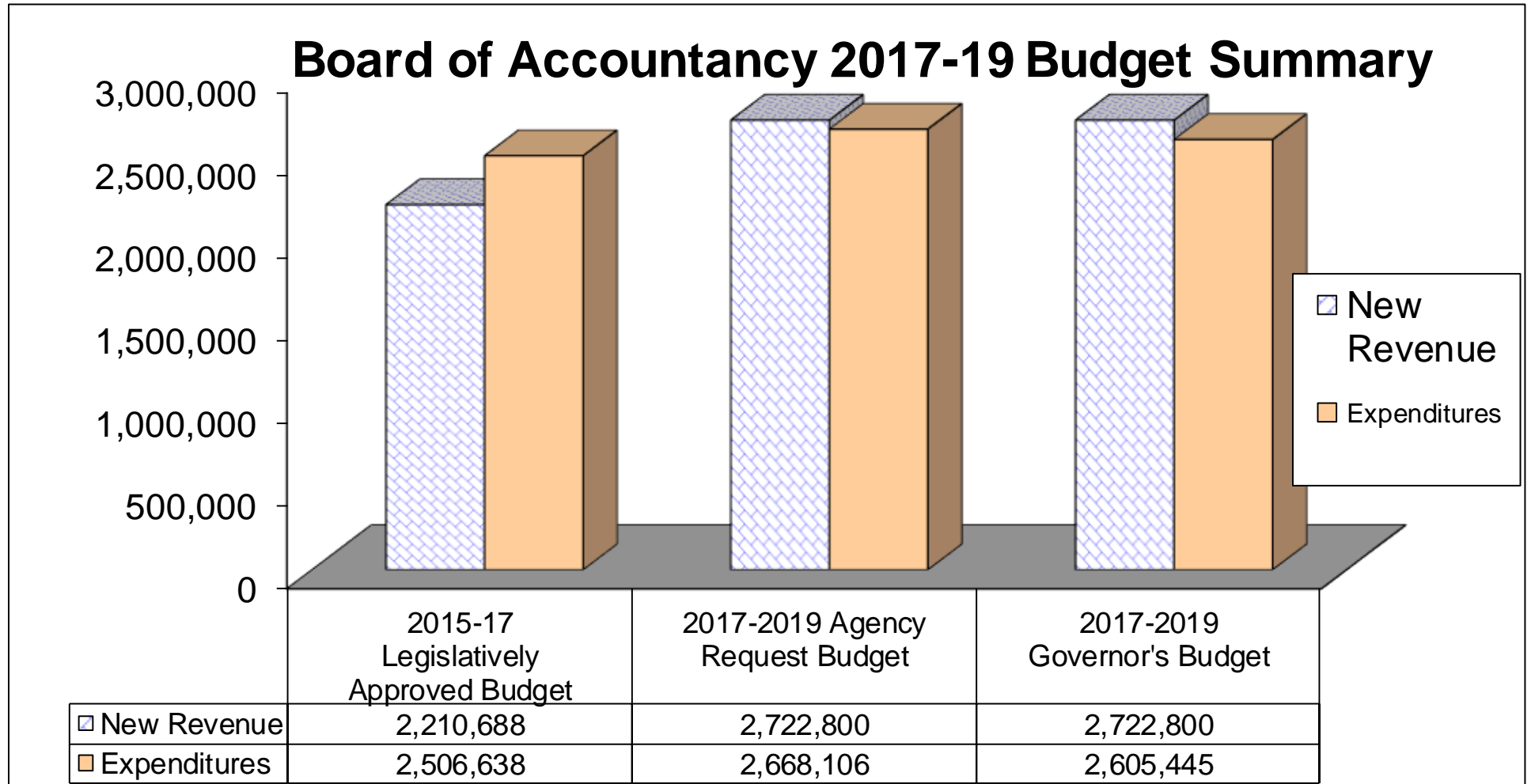
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A. Budget Summary Graphics

The budget for the Board of Accountancy (BOA) is a single program unit, Other Funds only, budget. The BOA Governor’s Budget for 2017-19 requests a spending authorization of \$2,605,045 in Other Funds, including a personnel-related Policy Option Package 100 that reduces the spending request for 2017-19 by \$2,253.

Program Funding Request:



B. Mission Statement and Statutory Authority

Mission Statement: *The Board of Accountancy (BOA) protects the public by regulating the practice and performance of services provided by licensed accountants and accounting firms.*

Agency and Program Overview

BOA was legislatively created in 1913 to protect the public through regulation of individuals and firms that provide public accounting services. The agency's public protection responsibilities are exercised by ensuring qualifications for issuance and renewal of licenses, and by investigation of complaints against licensees and firms.

BOA is a single program unit budget. Therefore this budget narrative will integrate the prescribed elements of the Agency Summary Narrative and the Program Unit narrative into one budget narrative document.

Legal Authority

The Board of Accountancy was established through legislative action in 1913 and is codified in ORS Chapter 673. The Board is also subject to provisions of ORS Chapter 297 and ORS Chapter 670. The Board's administrative rules are in OAR Chapter 801.

Program Description

The Board regulates about 8,000 Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as about 1,000 accounting firms registered with the Board. The number of certified public accountant and public accountant licenses, after increasing slowly until a peaking above 9,300 licensees in 2009-11, has since leveled off and been holding steady since at about 9,000 licenses and registrations.

Relevant agency functions include ensuring that:

- Applicants for the CPA examination meet eligibility requirements
- Applicants for issuance and biennial renewal of CPA and PA licenses meet requirements, including continuing professional education when applicable
- CPA/PA firms are registered when required and meet peer review requirements when applicable

- Complaints are investigated fairly and, when evidence of violations of board statute or rule are found, that a disciplinary outcome is pursued via a hearings / contested process, or a negotiated disciplinary resolution is reached.
- The Board works hard to resolve cases where violations are found with mutual agreement (Stipulated Final orders that reflect a settlement agreement). Contested cases are rare, Cases have generally increased considerably in complexity, which can significantly complicate reaching a settlement or litigating a contested case.

Program Justification and Link to 10-Year Outcome

The purpose of the Board to protect the public from CPA or PA practitioners who may lack competency or act unethically. The case load of the Board continues to include significant cases of professional misconduct.

The Board is not explicitly linked to a 10-year outcome goal.

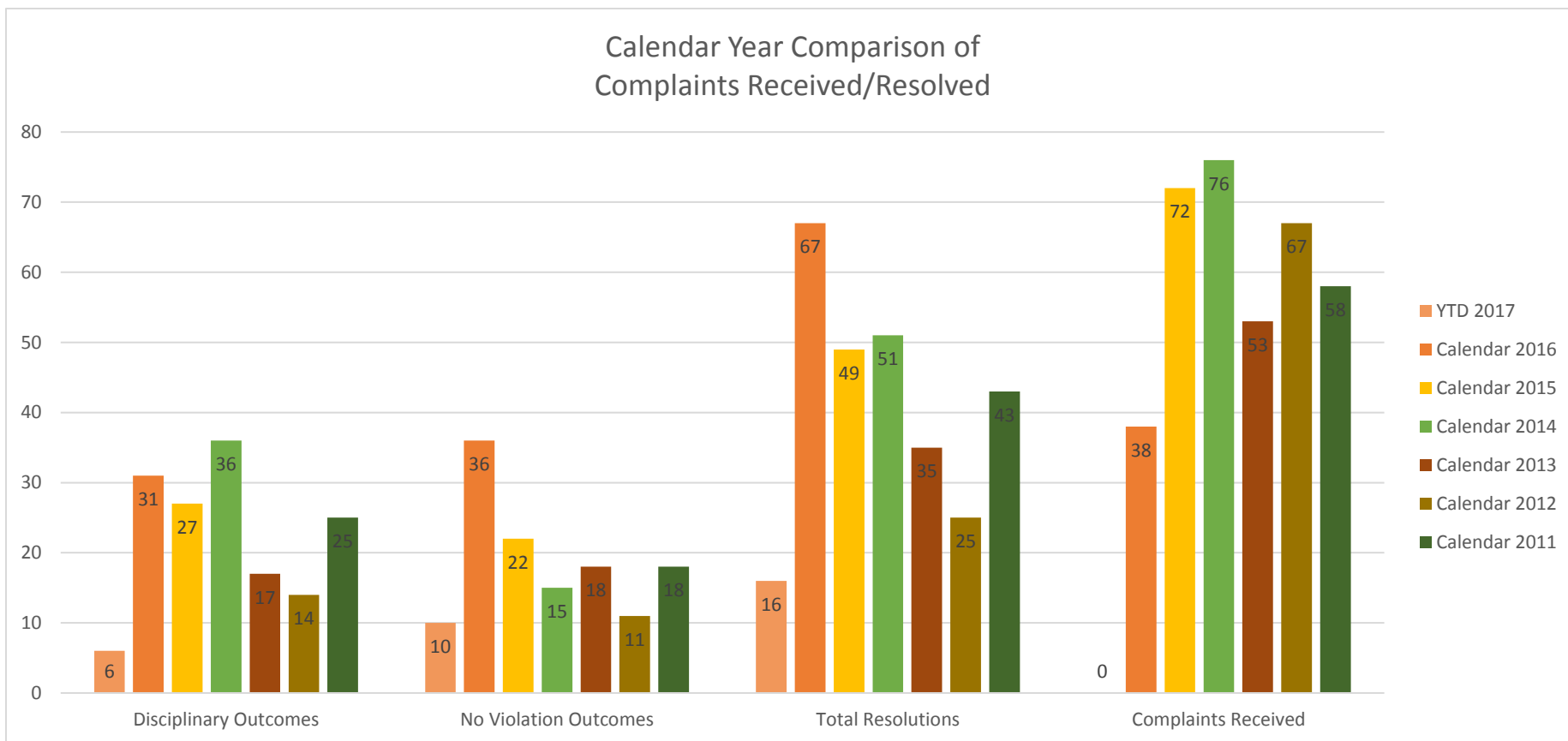
Program Performance:

1. Case Resolution and Backlog and Resolution

The Board - with significant help from the Legislature and DAS, and with excellent stakeholder support - added an investigation position in 2013 (made permanent in the 2015-17 budget) and additional resources for Attorney General and investigators. At issue was addressing a core problem the Board had not been able to solve for well over a decade – aging cases and a significant case backlog. The Board is humbled and grateful for the support it has received from all its stakeholders – and is using the opportunity of this Governor’s Budget Request to report on the progress it has made in this most critical area of operational need and performance.

In order to provide the most recent data, the charts on the following page will use calendar-year based data for reporting purposes. In essence, the charts show that

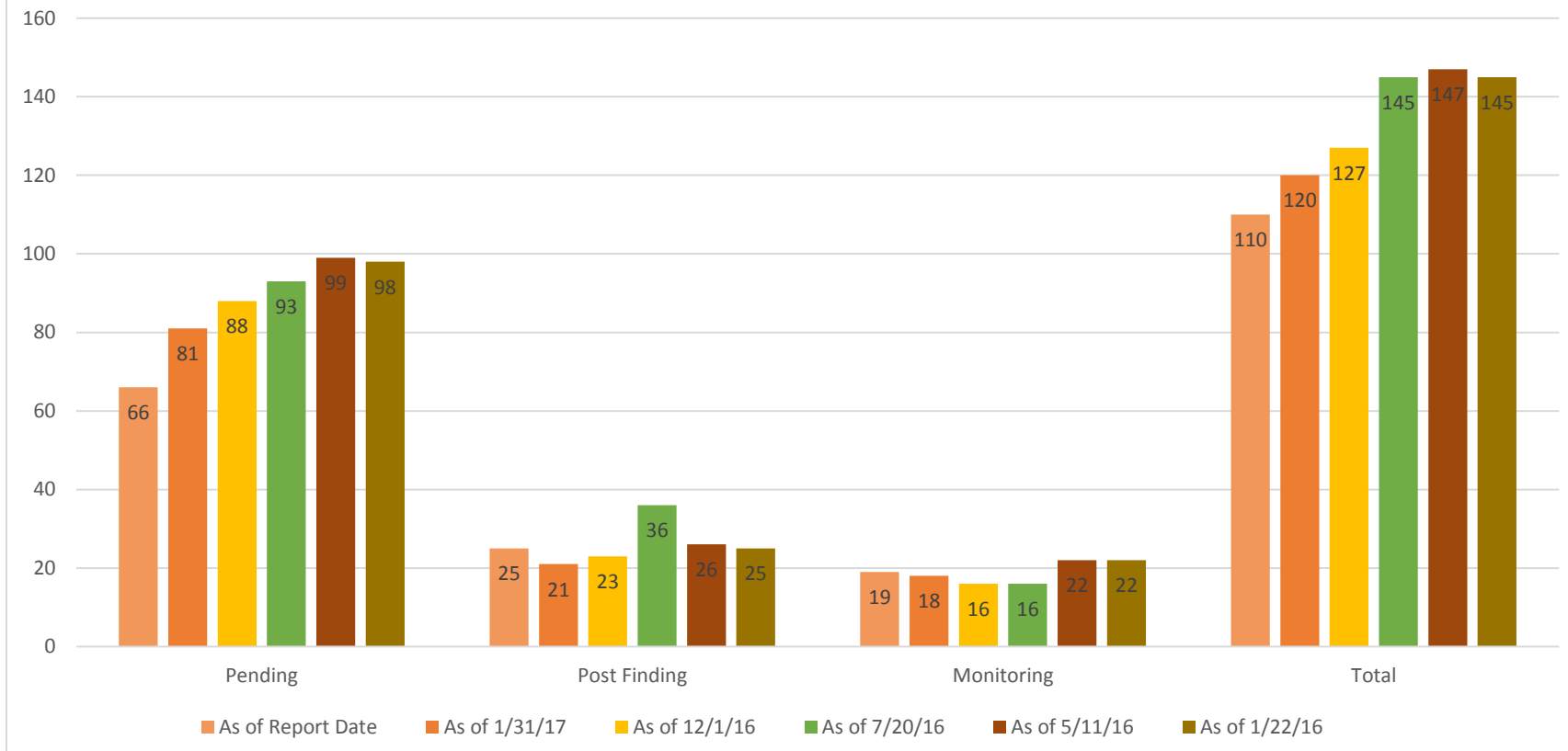
- a. The rate at which the agency is resolving cases is climbing rapidly, with the anticipated delay effect. The delay effect is meant to reference that additional staff resources would take some time (due to training and some turnover) to fully show its effect in Board operations. Specifically, the Board is pleased to report that the annual average of cases resolved, which had stood at about 30-35 cases a year prior to 2013 (with one investigator position), climbed to 67 cases in calendar year 2016.
- b. In addition, the Board also added a process efficiency in Fall 2013 of adding a pre-case inquiry process has resulted in fewer matters needing to be opened as cases requiring consideration by the Board of Accountancy Complaints Committee. Through February 13, 2017, the Board has opened 314 inquiries, with 276 resolved.



Notwithstanding the progress made, this remains the most significant area of challenge. The case backlog has improved substantially, dropping from levels in 2015, and 2014 respectively, of approximately 90 cases (which would have meant about a 2-year backlog) to 66 pending cases now – which is now more in line with a one-year backlog.

The Board is deeply grateful for the additional resources provided, and this area remains its key focus.

2016 Calendar Year Comparison of Pending, Post Finding, Monitoring Cases



2. Transparency and efficiency improvements via low-cost IT and web publication initiatives

The Board has developed and implemented significant improvements in transparency of its licensing and disciplinary data, including through efficient and low cost IT improvements. These accomplishments include:

A) Development and web-publication of disciplinary actions taken by the Board dating back to 2011

This resource is continuously updated and now covers four years of disciplinary action data (calendar year 2011 through 2014). It is web-published as an easy to read summary in both chronological and alphabetical versions on the front page of the Board’s web site www.oregon.gov/boa. This allows consumers one easy access option to see if a person they are using, or are

considering to use as their CPA was disciplined, and to find out some specifics, without need to contact the Board. For ethics instructors and educators, the chronological version is a great way to update their materials and stay current with practitioner conduct issues that the Board has responded to. This is a new and essential tool to improve preventive education for licensees.

B) Development of improved licensee look-up on Board web site.

The Board overhauled its licensee look-up to provide additional and more accessible data to consumers, including for the first time displaying if a disciplinary record exists on a licensee or firm pulled up in a search query. While the query does not link directly to the description of the disciplinary event, that information is now published and easily accessible in alphabetical order as well, as described in item A) above, without need to request the information from the Board office.

C) Linkage of licensee and disciplinary data to a national database

During the 2013-15 biennium, the Board initiated and completed linkage of Board licensing and disciplinary data to a database administered by the National Association of State Boards of Accountancy (NASBA). This allows BOA partner boards for the profession in other states access to Oregon licensing and disciplinary data via the NASBA-run Accountancy Licensing Database (ALD), which also feeds data to another national resource run by NASBA for consumers to verify credentials of CPAs nationally (www.cpaverify.org). The Board's Director worked to develop a three-way partnership that allowed NASBA to pay directly for the direct costs for IT programming services for this project. NASBA deserves great credit for supporting and funding this project.

D) Current IT projects in progress

Beyond ensuring that the above improvements remain operational, the Board is currently in the process of working with DAS CIO and a contractor on a potential low-cost solution to IT needs of the Board, including but not limited to addressing the need for on-line licensure renewal, full integration of the Board's compliance data into the Board's database, and moving toward electronic document management.

Since the hire of its current Director in November 2012, the Board established a record of small, step-by-step, low cost improvements in IT, transparency and efficiency initiatives that are tangible and visible for consumers, licensees, and staff, all accomplished well within the regular IT line item budget for the Board. The Board will continue to maintain that course.

3. Transparency in Rulemaking and Statutory Change Proposals / Laws and Rules Initiative

The Board formed a Laws and Rules Task Force (LRTF) in Fall 2013 to systematically address the need for revisions of its statutes and rules. The first work product of this task force endorsed by the Board was considered by the Legislature as Senate Bill 272 (2015). This bill addressed the need for a fundamental re-write and update of Board statutes with respect to authority and key definitions, including especially the definition of attest services. This is an essential component of the Board keeping

pace with key national regulatory updates including updates to national model laws in the Uniform Accountancy Act (UAA). The task force approach helped ensure that the approach was vetted continually with key stakeholders of the Board to maintain consensus. Accordingly, SB 272 ultimately had a smooth sailing to passage.

Similarly, the LRTF also completed development of phase 1 of significant update of Board administrative rules as well, a process that was finished at the December 15, 2014 Board meeting. Similar to the work on SB 272, this was a broad based review that also included consideration of UAA model rules. This work also included rule-related aspects of systemic improvements in licensing processes, developed in conjunction with the Qualifications Committee of the Board, with emphasis on improving communications with applicants for licensure and their supervisor licensees on the required competencies for licensure.

In February 2015, the Board established this process as its new, more transparent and inclusive practice for development of rule and statutory changes, and created a permanent Laws and Rules Committee (LRC). This approach also helped with the consensus discussion among stakeholders to develop SB 581, introduced at the request of OSCP, which raised fees in statute for the Board in the 2015 session. The support from this process also aided implementation by rule of related fee increases in October 2015, and with legislative ratification thereof in February 2016. The Board has received positive feedback from legislators for its approach of working cooperatively with its stakeholders on fee increases.

The Board recently finished an over year-long process of developing rules, including using the LRC process to ensure problems are ironed out as much as possible before moving to exposing them for comment to the profession. This very deliberative and open approach to developing rules has been very well received by Board stakeholders.

Significant Proposed Program Changes from 2015-17

The Board of Accountancy is not proposing significant program changes in 2017-19.

Agency Strategic Business Plan

In May 2016, the Board began a strategic planning process that is slated to continue at its October 2016 Board meeting. At this time, the Board has identified the following initial areas of focus:

1. Transparency

Greater emphasis on education, communication, proactive communication to licensees and the public, newsletter development and ethics education

2. Strategic Initiatives:
 - a. Explore the potential of a pro-active consolidation with the Board of Tax Practitioners over time
 - b. Update Board Composition / Structure
 - c. Evaluate if the Board should pursue Semi-Independence status in a future legislative session.
3. Diversity and Inclusion (especially pertaining to licensees entering the profession and board composition)
4. Operational
 - a. Implement online licensing
 - b. Continue improvements to complaint process efficiency
 - c. Continue to address case backlog
5. Conformity with National Standards
 - a. Reevaluate education and licensing requirements as necessary in consideration of national changes
6. Services to licensees with substance abuse issues.

The Board will follow up on this preliminary work at its May 2017 Board meeting. Upon finalization of the strategic plan, the Board will its Key Performance Measures in order to develop a proposal to the Legislature for the 2019-21 budget cycle to accomplish alignment of its performance measures to the Board's strategic plan.

2015-17 Short Term Plan

For 2017-19, the Board will first focus on continuing to refine its strategic plan, and focus on making progress on its top priorities. At the staff level, the focus will be on the implementation of the operational improvements in the strategic plan.

Criteria for 2017-19 Budget Development

The Board's 2017-19 Budget was developed with a primary focus on allowing the Board to continue its operational-level focus on efficiency. The Board has asked for and received tremendous support for additional resources in the past. This 2017-19 budget request does not request additional financial resources and focuses on reporting progress made with the additional resources given in the past. The only policy package asks the Legislature to approve changes related to its investigator positions, the costs of which are entirely offset by efficiencies achieved in the licensing operations of the Board (0.50 FTE reduction in one position).

Summary of 2017-19 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2017-19 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>
2015-17 Leg Adopted Budget	8	8.00	2,454,268	-	-	2,454,268	-	-	-
2015-17 Emergency Boards	-	-	52,370	-	-	52,370	-	-	-
2015-17 Leg Approved Budget	8	8.00	2,506,638	-	-	2,506,638	-	-	-
2017-19 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	48,808	-	-	48,808	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	8	8.00	2,555,446	-	-	2,555,446	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	1,518	-	-	1,518	-	-	-
Subtotal	-	-	1,518	-	-	1,518	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	61,768	-	-	61,768	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	23,549	-	-	23,549	-	-	-
Subtotal	-	-	85,317	-	-	85,317	-	-	-

Summary of 2017-19 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2017-19 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: 2017-19 Current Service Level	8	8.00	2,642,281	-	-	2,642,281	-	-	-

Summary of 2017-19 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2017-19 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>
Subtotal: 2017-19 Current Service Level	8	8.00	2,642,281	-	-	2,642,281	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	8	8.00	2,642,281	-	-	2,642,281	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(20,066)	-	-	(20,066)	-	-	-
092 - Statewide AG Adjustment	-	-	(14,917)	-	-	(14,917)	-	-	-
100 - Investigator Reclass to Lead Investigator CPA	-	(0.50)	(2,253)	-	-	(2,253)	-	-	-
Subtotal Policy Packages	-	(0.50)	(37,236)	-	-	(37,236)	-	-	-
Total 2017-19 Governor's Budget	8	7.50	2,605,045	-	-	2,605,045	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-6.25%	3.93%	-	-	3.93%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-6.25%	-1.41%	-	-	-1.41%	-	-	-

Summary of 2017-19 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2017-19 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>
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2017-19 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	48,808	-	-	48,808	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	8	8.00	2,555,446	-	-	2,555,446	-	-	-
Essential Packages									
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Non-PICS Personal Service Increase/(Decrease)	-	-	1,518	-	-	1,518	-	-	-
Subtotal	-	-	1,518	-	-	1,518	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	61,768	-	-	61,768	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	23,549	-	-	23,549	-	-	-
Subtotal	-	-	85,317	-	-	85,317	-	-	-

Summary of 2017-19 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2017-19 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: 2017-19 Current Service Level	8	8.00	2,642,281	-	-	2,642,281	-	-	-

Summary of 2017-19 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2017-19 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>
Subtotal: 2017-19 Current Service Level	8	8.00	2,642,281	-	-	2,642,281	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	8	8.00	2,642,281	-	-	2,642,281	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
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092 - Statewide AG Adjustment	-	-	(14,917)	-	-	(14,917)	-	-	-
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Total 2017-19 Governor's Budget	8	7.50	2,605,045	-	-	2,605,045	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-6.25%	3.93%	-	-	3.93%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-6.25%	-1.41%	-	-	-1.41%	-	-	-

Accountancy, Board of

Agency Number: 12000

**Agencywide Program Unit Summary
2017-19 Biennium**

Version: Y - 01 - Governor's Budget

Summary Cross Reference Number	Cross Reference Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,296,152	2,454,268	2,506,638	2,668,106	2,605,045	-
TOTAL AGENCY							
	Other Funds	2,296,152	2,454,268	2,506,638	2,668,106	2,605,045	-

RTQI TCO 'RTKQTKVK CVKQP 'HQT'4239/3;

Agency Name: Board of Accountancy (SINGLE PROGRAM UNIT BUDGET)																			Agency Number: 12000
2017-19 Biennium																			Agency Number: 12000
Agency-Wide Priorities for 2017-19 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)	Agency 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, D, FM, FO, S)	Legal Citation	
Agcy	Prgm/Div																		
	1		Examination & Licensing	3	3			828,681				\$ 828,681	001-007	3.50	N	N			Mandated by statute
	2		Investigation/Ajudication	2	3			1,662,560				\$ 1,662,560	001-007	3.55	N	N			Mandated by statute
	3		Peer Review/CPE	3	3			113,804				\$ 113,804	001-007	0.45	N	N			Mandated by statute
												\$ -							
												\$ -							
												\$ -							
												\$ -							
								2,605,045	-	-	-	\$ 2,605,045		0	7.50				

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
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requi
- S Statutory

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

Document criteria used to prioritize activities:

2017-2019 Biennium

10% Reduction Options

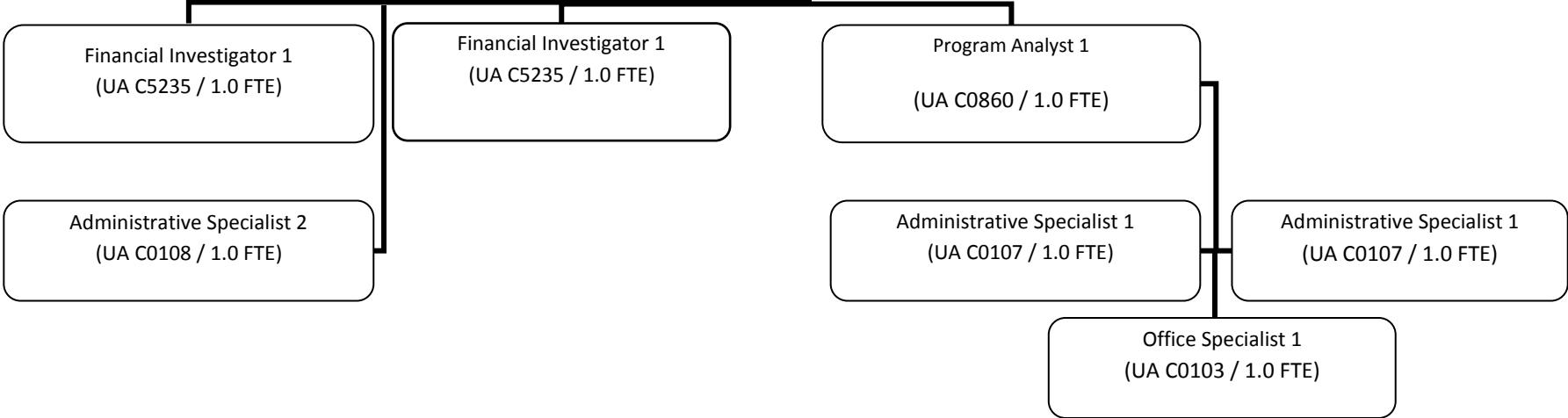
ACTIVITY OR PROGRAM (WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	DESCRIBE REDUCTION (DESCRIBE THE EFFECTS OF THIS REDUCTION. INCLUDE POSITIONS AND FTE IN 2015-17 AND 2017-19)	AMOUNT AND FUND TYPE (GF, LF, OF, FF. IDENTIFY REVENUE SOURCE FOR OF, FF)	RANK AND JUSTIFICATION (RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
Out of state travel	No effect on FTE Reduction of participation in conferences sponsored by national regulatory associations	\$15,000 OF LICENSE AND EXAM FEES	1 BOARD AND STAFF MEMBERS WILL BE LESS ABLE TO STAY CURRENT WITH EMERGING BEST PRACTICES OF REGULATORY ISSUES PRESENTED AND DISCUSSED AT NATIONAL MEETINGS
In-state Travel	No effect on FTE Increased number of board and committee meetings by telephone conference; less investigator travel	\$10,000 OF LICENSE AND EXAM FEES	2 SOME DELAY IN AND COMPROMISE IN QUALITY OF INVESTIGATIONS AND BOARD OVERSIGHT OF PROGRAM AND STAFF
Agency Programs	No effect on FTE. Reduction of extraordinary expenses related to CPA Exam	\$5,000 OF LICENSE AND EXAM FEES	3 UNPLANNED EXAM EXPENSES HAVE BEEN MINIMAL; REDUCTION OF THIS EXPENDITURE COULD CAUSE DELAYS IN LICENSURE AND INCREASE LIABILITY
Publicity/Publications	NO EFFECT ON FTE. ELIMINATE MAILING OF FIRM RENEWAL APPLICATIONS / PROVIDE FORMS ON WEBSITE AS ALTERNATIVE	\$5,000 OF LICENSE AND EXAM FEES	4 MAILING RENEWAL FORMS TO LICENSEES SERVES AS A REMINDER PREVENTS VIOLATIONS;
Office Expenses	No effect on FTE Eliminate purchase of some office supplies; eliminate mailing of some documents and information	\$25,000 OF LICENSE AND EXAM FEES	5 THE BOARD WILL BE UNABLE TO PROVIDE EXCELLENT SERVICE TO SOME CUSTOMERS
Employee Training	No effect on FTE Eliminate training offered to staff members that has costs to agency	\$5,000 OF LICENSE AND EXAM FEES	6 STAFF EXPERTISE WILL DIMINISH

2017-2019 Biennium

IT Expendable Property	No effect on FTE Eliminates some ability to replace aging equipment at recommended replacement times	\$5,000 OF LICENSE AND EXAM FEES	7 PUBLIC PROTECTION WILL BE COMPROMISED DUE TO THE INABILITY TO TIMELY INVESTIGATE COMPLEX CASES / PAY FOR ADMIN. LAW JUDGES
IT Professional Services	No effect on FTE Reduction in funds to pay for IT systems improvements	\$5,000 OF LICENSE AND EXAM FEES	8 DELAYED IMPLEMENTATION OF IT SYSTEMS UPGRADES AND MAINTENANCE
Personal Services	Reduction of 1.0 FTE Eliminates Office Specialist 1 Position at the Front Desk.	\$105,000 OF LICENSE AND EXAM FEES	9 SLOWER AND REDUCED SERVICE TO AGENCY CUSTOMERS
Professional Services	No effect on FTE Eliminates some contracts with outside investigators for complex cases; limits resources to pay contested case costs	\$80,000 OF LICENSE AND EXAM FEES	PUBLIC PROTECTION MAY BE COMPROMISED DUE TO THE INABILITY TO TIMELY INVESTIGATE COMPLEX CASES / PAY FOR ADMIN. LAW JUDGES
Total 10% Reduction		\$265,000 OF	

BOARD OF ACCOUNTANCY
 (5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
 Principal Executive/Manager D (MEAH Z7006/1.0 FTE)

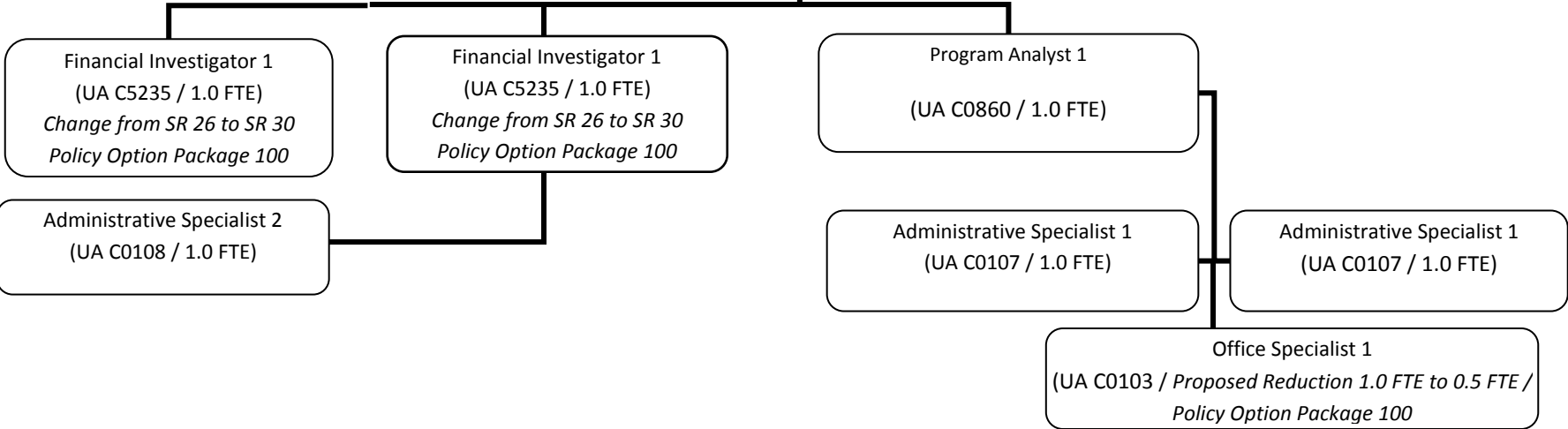


Board of Accountancy Organizational Chart - 2015-17

X Governor's Budget 2017-19

BOARD OF ACCOUNTANCY
 (5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
 Principal Executive/Manager D (MEAH Z7006/1.0 FTE)



Board of Accountancy Organizational Chart - 2017-19 (Proposed)

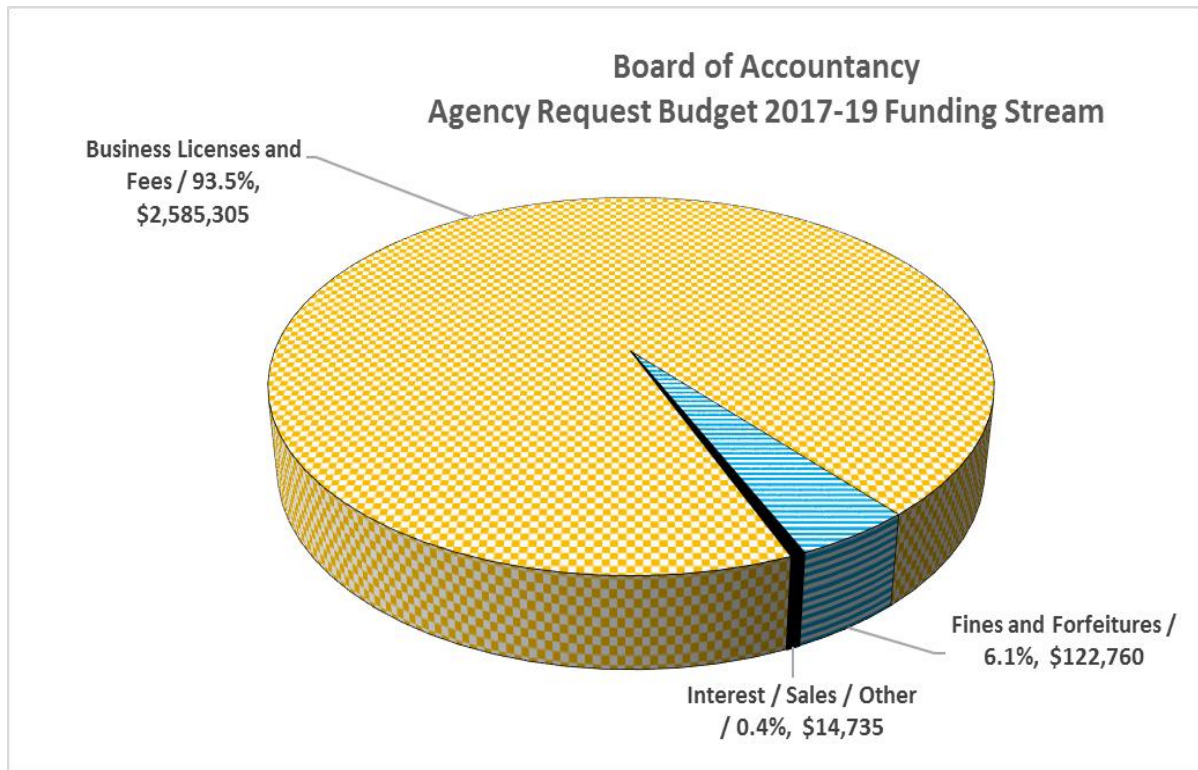
X Governor's Budget 2017-19

DWFI GV'P CTTCVKG'6'DQCTF 'QHCEEQWPVCPEI "

Revenue Narrative

The Board of Accountancy is a 100% Other Funds Agency whose primary revenue stream is from fees for licensure. The Board projects its revenue conservatively, based on the following assumptions for 2017-19:

- 1) The examination and licensee base of the Board has remained stable over time. The 2017-19 revenue forecast assumes no growth in the regulated population subject to Board fees.
- 2) The Board is not proposing any fee increases for the 2017-19 budget cycle. The Board completed with full support of its stakeholders significant fee increases by statute (SB 581 – 2015) and rule, which are reflected in the agency's revenue forecast.



F'GVCK'QH'NQVVGTL 'HWPFU.'QVJ GT'HWPFU.'CPF'HGF GTCN'HWPFU'TGXGPWG''

Uqwtg''	Hwpf''	QTDKU'' Tgxgpwg'' Ceev''	4235/4237'' Cewcn''	4237/39'' Ngi kurvkgnt'' Cf qr vgf''	4239/3;'' Guko cvgf''	4239/3;''		
						Ci gpe{'' Tgs wguv''	I qxgtpqtai''	Ngi kurvkgnt'' Cf qr vgf''
"	"	"	"	"	"	"	"	"
Dwukpguu'Nle'('Hggu''	QH'	2427''	3.993.972''	4.2; 5.287''	4.7: 7.527''	4.7: 7.527''	"	"
Hkpgu'('Hqthgkwtgu''	QH'	2727''	""442.: 65''	""332.459''	""344.982''	""344.982''	"	"
Kvgtguv'Kpeqo g''	QH'	2827''	""95''	""3.752''	""9.422''	""9.422''	"	"
Ucngu'Kpeqo g''	QH'	2927''	"": ; ''	""3.: 27''	""; 22''	""; 22''	"	"
Qvj gt'Tgxgpwg''	QH'	2; 97''	""5.8; 6''	""6.273''	""8.857''	""8.857''	"	"
"	"	"	"	"	"	"	"	"
Vqvcn'Tgxgpwg''	QH'	"	3.; ; 9.46;''	4.432.8.: :''	4.944.: 22''	4.944.: 22''	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"
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"	"	"	"	"	"	"	"	"

""""'Ci gpe{ 'Tgs wguv'

Z'I qxgtpqtu'Dwfi gv'

""""'Ngi kurvkgnt 'Cf qr vgf''

Dwfi gv'Rci g'""30''

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

Accountancy, Board of
2017-19 Biennium

Agency Number: 12000

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

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,771,750	2,093,065	2,093,065	2,585,305	2,585,305	-
Fines and Forfeitures	220,843	110,237	110,237	122,760	122,760	-
Interest Income	73	1,530	1,530	7,200	7,200	-
Sales Income	889	1,805	1,805	900	900	-
Other Revenues	3,694	4,051	4,051	6,635	6,635	-
Total Other Funds	\$1,997,249	\$2,210,688	\$2,210,688	\$2,722,800	\$2,722,800	-

DWFI GV'P CTTCVKG'6'DQCTF'QHCEEQWPCPE["

Program Unit Narrative

The Board of Accountancy is a single program unit budget. As such, all required information for program units has been integrated by appropriate headings into the agency summary narrative. This includes integration of the policy packages narrative into the agency summary narrative. Only the ORBITS form BPR 013 (Essential and Policy package Fiscal Impact Summary) follows here under this tab, and the PICS package fiscal report on the policy packages (PPDPFISCAL).

DWFI GV'P CTTCVKG'6'DQCTF 'QHCEEQWPCPEI "

Policy Package 100: No-Cost Personnel Changes

Purpose - Package 100:

Objective 1: The expectation of the Board – and the profession – has always been that CPAs investigate CPAs – especially in cases where complex attest or tax standards are at issue. To date, Board recruitments for CPA-credentialed investigators have been hampered by the limitation that the Board is not permitted to require the CPA credential in applicants for its investigator positions. The current structure reduces the Board to only being able to use a CPA credential as a preferred criterion, and thus severely limits the size of the CPA credentialed applicant pool. In addition, the current classification compensation level also limits ability of the Board to attract experienced CPAs into the applicant pool.

Objective 2: The current classification structure currently limits the the ability of the Board's Executive Director to assign oversight elements of the compliance function to any investigator. The Board's compliance unit has two staff investigators and a compliance assistant working full time. The work of the unit also includes oversight of contract investigators, and coordinating the work of the unit with the Board, the Board's Complaints Committee, and the assigned Department of Justice counsel. In similar mature agencies regulating sophisticated professions, oversight of this function is handled by a lead investigator credentialed in the profession being regulated. The objective is thus to allow the Board to emulate common sense best practice already in place in other similar agencies.

Objective 3: The Board has implemented technology improvements that eliminate or reduce the need for manual processing of data in its full-time / 1.0 FTE Office Specialist 1 (OS1) position. The objective of Package 100 includes realizing the efficiencies in the licensing unit by reducing the Board's OS1 position to half-time (0.50 FTE). This keeps a promise of the Board to its stakeholders that it would find efficiencies after stakeholders supported maintaining two full-time investigator positions while raising fees substantially in 2015. Inclusion of this efficiency in the policy package means the fiscal impact of the package in total yields a slight net reduction in the proposed personnel cost for the Board for the 2017-19 biennium.

How Achieved: This package would fund DAS-recommended and approved changes in the compensation for its existing two investigator positions by taking of an efficiency in its licensing operations.

Revenue Source for Policy Package 100:

The Board is a 100% Other Funds, fee driven agency. The policy package is funded out of existing, legislatively approved personnel costs for the agency. The total fiscal impact of the package 100 would be a reduction in \$2,253 in Personal Services costs.

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							
Temporary Appointments	-	-	-	-	-	-	-
Overtime Payments	-	-	140	-	-	-	140
All Other Differential	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	27	-	-	-	27
Pension Obligation Bond	-	-	1,318	-	-	-	1,318
Social Security Taxes	-	-	11	-	-	-	11
Unemployment Assessments	-	-	-	-	-	-	-
Mass Transit Tax	-	-	22	-	-	-	22
Total Personal Services	-	-	\$1,518	-	-	-	\$1,518
Total Expenditures							
Total Expenditures	-	-	1,518	-	-	-	1,518
Total Expenditures	-	-	\$1,518	-	-	-	\$1,518
Ending Balance							
Ending Balance	-	-	(1,518)	-	-	-	(1,518)
Total Ending Balance	-	-	(\$1,518)	-	-	-	(\$1,518)

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	-	-	1,383	-	-	-	1,383
Out of State Travel	-	-	995	-	-	-	995
Employee Training	-	-	576	-	-	-	576
Office Expenses	-	-	1,760	-	-	-	1,760
Telecommunications	-	-	1,612	-	-	-	1,612
State Gov. Service Charges	-	-	23,549	-	-	-	23,549
Data Processing	-	-	2,804	-	-	-	2,804
Publicity and Publications	-	-	421	-	-	-	421
Professional Services	-	-	5,990	-	-	-	5,990
IT Professional Services	-	-	2,083	-	-	-	2,083
Attorney General	-	-	26,369	-	-	-	26,369
Employee Recruitment and Develop	-	-	45	-	-	-	45
Dues and Subscriptions	-	-	656	-	-	-	656
Facilities Rental and Taxes	-	-	9,490	-	-	-	9,490
Agency Program Related S and S	-	-	585	-	-	-	585
Other Services and Supplies	-	-	6,250	-	-	-	6,250
Expendable Prop 250 - 5000	-	-	207	-	-	-	207
IT Expendable Property	-	-	542	-	-	-	542
Total Services & Supplies	-	-	\$85,317	-	-	-	\$85,317
Total Expenditures							
Total Expenditures	-	-	85,317	-	-	-	85,317
Total Expenditures	-	-	\$85,317	-	-	-	\$85,317

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	-	-	(85,317)	-	-	-	(85,317)
Total Ending Balance	-	-	(\$85,317)	-	-	-	(\$85,317)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 091 - Statewide Adjustment DAS Chgs

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							
Employee Training	-	-	(94)	-	-	-	(94)
Telecommunications	-	-	(3,900)	-	-	-	(3,900)
State Gov. Service Charges	-	-	(4,034)	-	-	-	(4,034)
Data Processing	-	-	(5,759)	-	-	-	(5,759)
Other Services and Supplies	-	-	(6,279)	-	-	-	(6,279)
Total Services & Supplies	-	-	(\$20,066)	-	-	-	(\$20,066)
Total Expenditures							
Total Expenditures	-	-	(20,066)	-	-	-	(20,066)
Total Expenditures	-	-	(\$20,066)	-	-	-	(\$20,066)
Ending Balance							
Ending Balance	-	-	20,066	-	-	-	20,066
Total Ending Balance	-	-	\$20,066	-	-	-	\$20,066

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 092 - Statewide AG Adjustment

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							
Attorney General	-	-	(14,917)	-	-	-	(14,917)
Total Services & Supplies	-	-	(\$14,917)	-	-	-	(\$14,917)
Total Expenditures							
Total Expenditures	-	-	(14,917)	-	-	-	(14,917)
Total Expenditures	-	-	(\$14,917)	-	-	-	(\$14,917)
Ending Balance							
Ending Balance	-	-	14,917	-	-	-	14,917
Total Ending Balance	-	-	\$14,917	-	-	-	\$14,917

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 100 - Investigator Reclass to Lead Investigator CPA

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							
Class/Unclass Sal. and Per Diem	-	-	(36,240)	-	-	-	(36,240)
Public Employees' Retire Cont	-	-	(6,918)	-	-	-	(6,918)
Social Security Taxes	-	-	(2,773)	-	-	-	(2,773)
Mass Transit Tax	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	43,678	-	-	-	43,678
Total Personal Services	-	-	(\$2,253)	-	-	-	(\$2,253)
Total Expenditures							
Total Expenditures	-	-	(2,253)	-	-	-	(2,253)
Total Expenditures	-	-	(\$2,253)	-	-	-	(\$2,253)
Ending Balance							
Ending Balance	-	-	2,253	-	-	-	2,253
Total Ending Balance	-	-	\$2,253	-	-	-	\$2,253
Total FTE							
Total FTE							(0.50)
Total FTE	-	-	-	-	-	-	(0.50)

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

Accountancy, Board of
2017-19 Biennium

Agency Number: 12000

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

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,771,750	2,093,065	2,093,065	2,585,305	2,585,305	-
Fines and Forfeitures	220,843	110,237	110,237	122,760	122,760	-
Interest Income	73	1,530	1,530	7,200	7,200	-
Sales Income	889	1,805	1,805	900	900	-
Other Revenues	3,694	4,051	4,051	6,635	6,635	-
Total Other Funds	\$1,997,249	\$2,210,688	\$2,210,688	\$2,722,800	\$2,722,800	-

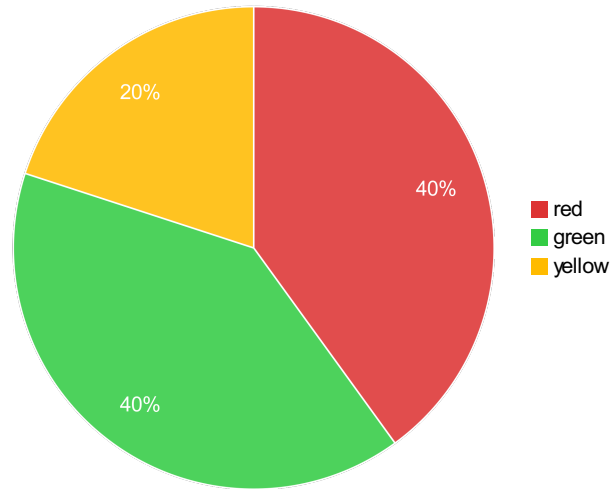
Accountancy, Board of

Annual Performance Progress Report

Reporting Year 2016

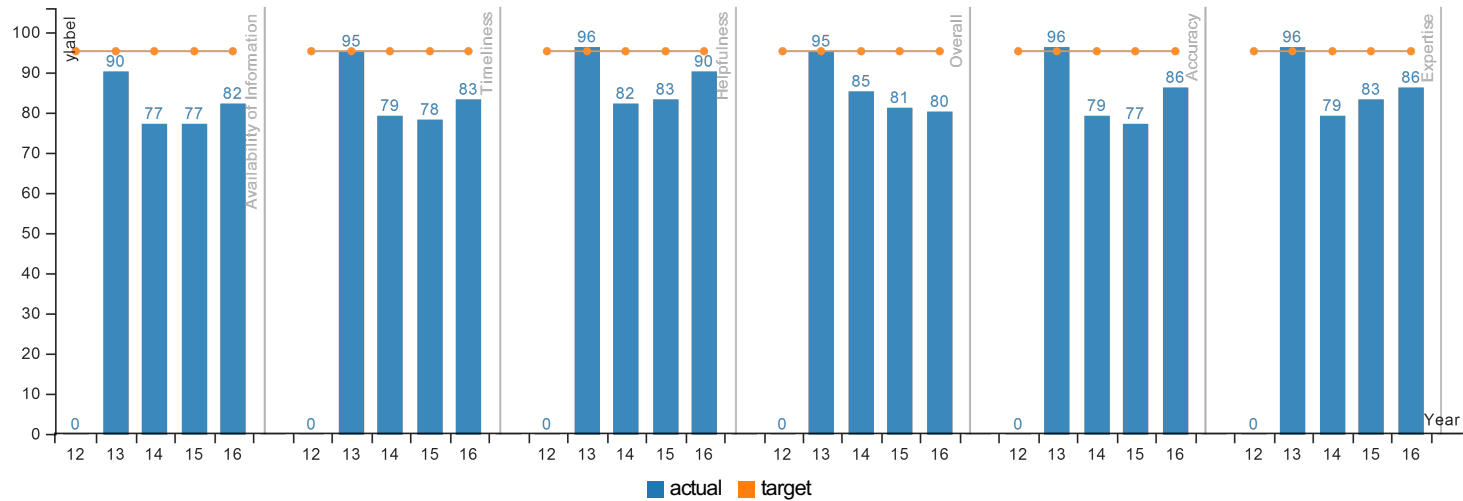
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KPM #	Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	Number of days from date of Complaints Committee recommendation to date of preliminary Board determination -
3	Number of days from date of letter advising parties that an investigation has begun to completion of investigative report -
5	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 -
7	BEST PRACTICES - Percent of total best practices met by the Board.



	Green	Yellow	Red
	= Target to -5%	= Target -6% to -15%	= Target > -15%
Summary Stats:	40%	20%	40%

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.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
Availability of Information					
Actual	0%	90%	77%	77%	82%
Target	95%	95%	95%	95%	95%
Timeliness					
Actual	0%	95%	79%	78%	83%
Target	95%	95%	95%	95%	95%
Helpfulness					
Actual	0%	96%	82%	83%	90%
Target	95%	95%	95%	95%	95%
Overall					
Actual	0%	95%	85%	81%	80%
Target	95%	95%	95%	95%	95%
Accuracy					
Actual	0%	96%	79%	77%	86%
Target	95%	95%	95%	95%	95%
Expertise					
Actual	0%	96%	79%	83%	86%
Target	95%	95%	95%	95%	95%

Since initiation of this measure in 2003, the Board of Accountancy (Board) saw a steady increase in "good" and "excellent" responses through 2011. During that period, the Board mostly exceeded targets set at 90%, with some under performance relative to availability of information. Data was not collected for FY 2012 during an Executive Director change. The data collected from FY 2013 onward reflects a far broader scope of agency performance and is limited in cross-comparability to prior fiscal years.

Specifically, prior to FY 2013, the data source for this customer satisfaction KPM only was generated during the annual licensure renewal process by survey and did not reach across all agency services, and effectively was only collected once a year. From FY 2014 onward, the data is based on continual survey access attached to all e-mail communications from the Board to all external customers and stakeholders. This now includes all communications for information from the Board, applicants to sit for the CPA exam, applicants for initial licensure, renewals, communications with external agency partners in government and private industry.

Significantly, the new method of data collection also includes all communications on the compliance portion of the Board operations – not exactly an area where the public protection mission of the Board will necessarily generate happy outcomes. In the judgment of the Board it is necessary and appropriate to include all operational aspects in this measure.

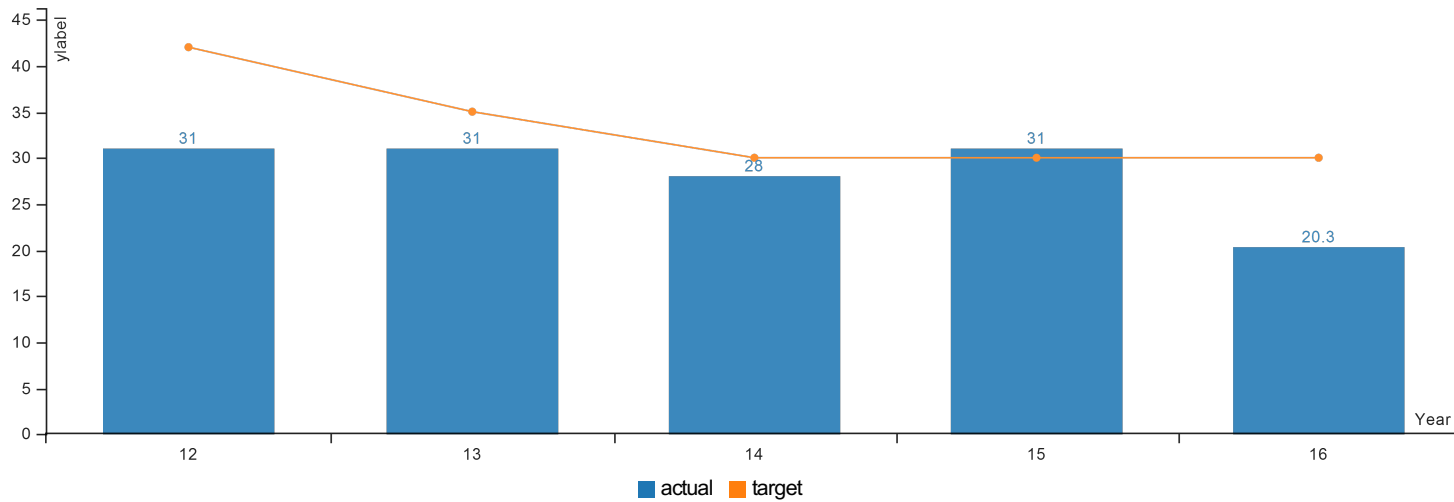
The demographics from which this data is drawn since FY 2014 has therefore shifted. Only about 60% of respondents are current licensees (the previous method involved only current licensees), and about 25% are applicants for exam or licensure. The remainder are complainants or defense counsel interacting with the agency, or other agency partners.

This shift to this much broader assessment of customer service in FY 2014 and change in data collection method caused an initial and significant in overall drop performance in FY 2014. Except for overall satisfaction, all specific performance sub measures have been on a steady rise since FY 2014. The weakest specific area comparatively is availability of information, expertise and accuracy have seen steady improvement.

Factors Affecting Results

The change in data collection method from FY 2014 forward is impacting results. On the positive side, staffing and cultural changes over time are likely the reason in increased performance in accuracy and expertise. On the negative side, both before and after the changes in data collection method, availability of information remains the lowest scoring area of performance. It appears that the efforts such as better web site maintenance, addition of basic social media communication infrastructure and introduction of a much more transparent rulemaking process may have begun to yield a rise in improvement there. The Board still needs to add a much more comprehensive communication plan and strategy, including but not limited to re-starting a newsletter process. It appears likely that until a comprehensive communication strategy is in place and executed, this area will continue to be weaker than others.

KPM #2	Number of days from date of Complaints Committee recommendation to date of preliminary Board determination -
	Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
Number of days from Complaints Committee recommendation to determination by Board					
Actual	31	31	28	31	20.30
Target	42	35	30	30	30

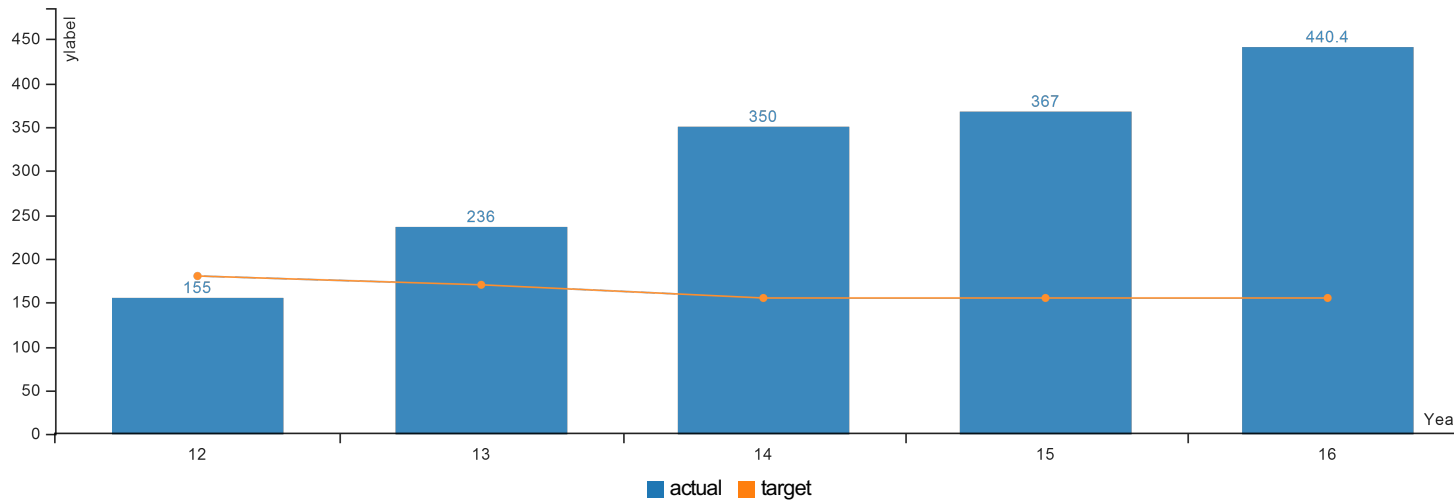
How Are We Doing

The Board has significantly improved on this measure due to introduction of new process efficiencies that eliminate in some cases any delays from the complaints committee process and allow the Board to resolve some cases directly. Since this KPM was at its core designed to reflect one aspect influencing speed of Board resolution of a case, the streamlining of the Board's process by eliminating complaints committee consideration of some cases is appropriately reflected in this measure.

Factors Affecting Results

The process improvement that focuses complaints committee resources only on cases needing specific subject area expertise is allowing cases not in that category to be resolved faster.

KPM #3	Number of days from date of letter advising parties that an investigation has begun to completion of investigative report -
	Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
Number of days taken to complete investigative report					
Actual	155	236	350	367	440.40
Target	180	170	155	155	155

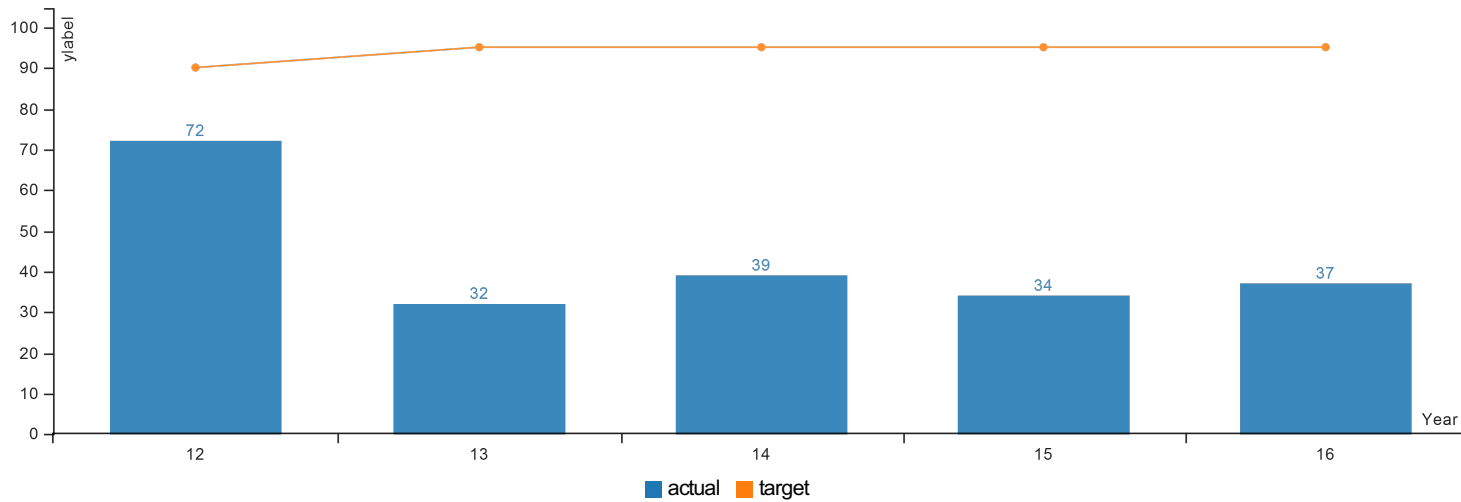
How Are We Doing

Numeric performance on this measure has dropped significantly. That said – this actually is a (temporary) outcome of a positive development. Specifically, this numeric outcome reflects the Board finally being able to resolve some of its oldest cases, some of which were on hold due to litigation and other reasons for years. When these old cases are resolved (which is a good thing), that triggers a downward trend in the numeric outcomes for this measure.

Factors Affecting Results

The downward trend in this measure reflects the Board finally being able to resolve some of its oldest cases, some of which were on hold due to litigation and other reasons for years. When these old cases are resolved (which is a good thing), that triggers a downward trend in the numeric outcomes for this measure.

KPM #5	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 -
	Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
Percentage of cases wherein parties are notified within 5 days of receipt of complaint					
Actual	72%	32%	39%	34%	37%
Target	90%	95%	95%	95%	95%

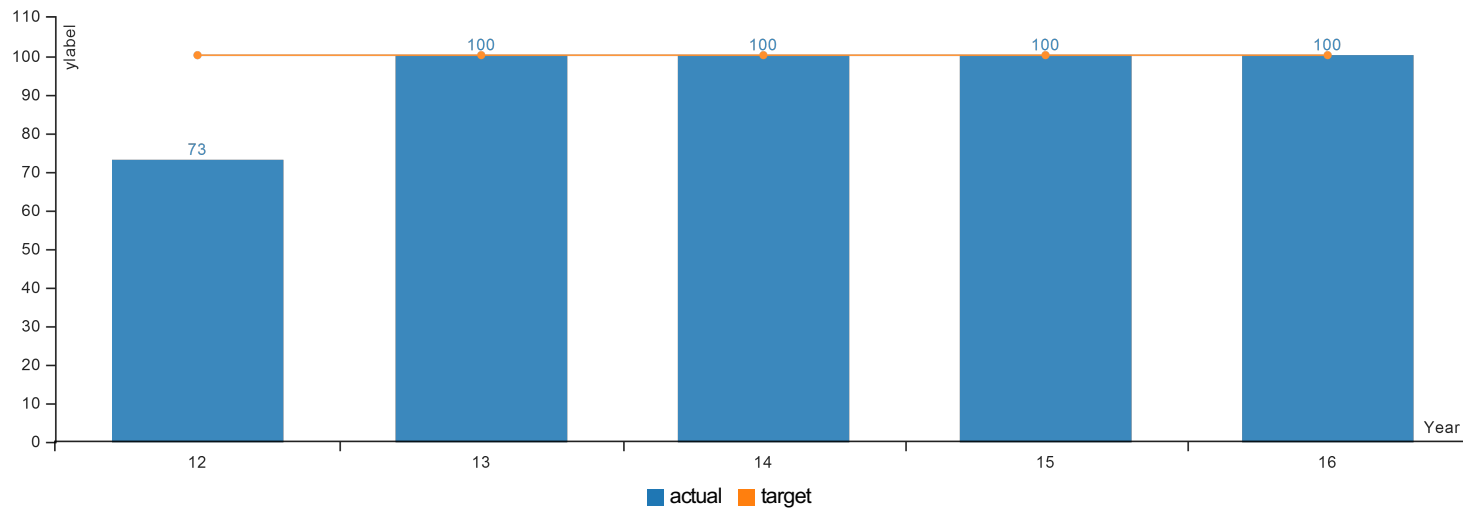
How Are We Doing

Overall the performance on this measure has begun to improve slightly, and is largely reflective of the case backlog still facing the agency. Performance remains well below target.

Factors Affecting Results

With the agency focus on overall case backlog reduction, improvements in this particular measure have not been the main focus of the agency. That is expected to change in FY 2017.

KPM #7	BEST PRACTICES - Percent of total best practices met by the Board.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
Metric Value					
Actual	73	100	100	100	100
Target	100	100	100	100	100

How Are We Doing

The Board is meeting all targets on this standardized measure for boards and commissions since FY 2013, after practices that prevented full compliance in prior fiscal years were changed.

Factors Affecting Results

The Board is committed to best practices and the Executive Director monitors this measure for full compliance.

Accountancy, Board of

**Summary Cross Reference Listing and Packages
2017-19 Biennium**

Agency Number: 12000

BAM Analyst: Miedema, Mark

Budget Coordinator: Gesner, Aubrey - (503)378-6930

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	080	0	May 2016 E-Board	Policy Packages
001-00-00-00000	Accountancy, Board of	081	0	September 2016 Emergency 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 Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Accountancy, Board of	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Accountancy, Board of	100	0	Investigator Reclass to Lead Investigator CPA	Policy Packages

Accountancy, Board of

**Policy Package List by Priority
2017-19 Biennium**

Agency Number: 12000

BAM Analyst: Miedema, Mark

Budget Coordinator: Gesner, Aubrey - (503)378-6930

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	080	May 2016 E-Board	001-00-00-00000	Accountancy, Board of
	081	September 2016 Emergency Board	001-00-00-00000	Accountancy, Board of
	090	Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	091	Statewide Adjustment DAS Chgs	001-00-00-00000	Accountancy, Board of
	092	Statewide AG Adjustment	001-00-00-00000	Accountancy, Board of
	100	Investigator Reclass to Lead Investigator CPA	001-00-00-00000	Accountancy, Board of

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Accountancy, Board of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,449,031	1,152,265	1,152,265	1,023,748	1,023,748	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,771,750	2,093,065	2,093,065	2,585,305	2,585,305	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	220,843	110,237	110,237	122,760	122,760	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	73	1,530	1,530	7,200	7,200	-
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	889	1,805	1,805	900	900	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	3,694	4,051	4,051	6,635	6,635	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,997,249	2,210,688	2,210,688	2,722,800	2,722,800	-
TOTAL REVENUE CATEGORIES	\$1,997,249	\$2,210,688	\$2,210,688	\$2,722,800	\$2,722,800	-

AVAILABLE REVENUES

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Accountancy, Board of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	3,446,280	3,362,953	3,362,953	3,746,548	3,746,548	-
TOTAL AVAILABLE REVENUES	\$3,446,280	\$3,362,953	\$3,362,953	\$3,746,548	\$3,746,548	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	840,703	884,844	915,937	939,996	883,476	-
3160 Temporary Appointments						
3400 Other Funds Ltd	2,281	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	14,342	3,790	3,790	3,930	3,930	-
3190 All Other Differential						
3400 Other Funds Ltd	5,081	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	862,407	888,634	919,727	943,926	887,406	-
TOTAL SALARIES & WAGES	\$862,407	\$888,634	\$919,727	\$943,926	\$887,406	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	272	352	352	399	399	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	124,799	139,490	144,400	179,200	168,410	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	54,752	47,159	52,288	53,606	53,606	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3230 Social Security Taxes						
3400 Other Funds Ltd	64,533	67,978	70,357	72,208	67,884	-
3240 Unemployment Assessments						
3400 Other Funds Ltd	4,250	-	-	-	-	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	507	552	552	552	552	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,175	5,332	5,519	5,663	5,541	-
3270 Flexible Benefits						
3400 Other Funds Ltd	197,328	244,224	252,896	266,688	266,688	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	451,616	505,087	526,364	578,316	563,080	-
TOTAL OTHER PAYROLL EXPENSES	\$451,616	\$505,087	\$526,364	\$578,316	\$563,080	-
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	-	-	-	43,678	-
PERSONAL SERVICES						
3400 Other Funds Ltd	1,314,023	1,393,721	1,446,091	1,522,242	1,494,164	-
TOTAL PERSONAL SERVICES	\$1,314,023	\$1,393,721	\$1,446,091	\$1,522,242	\$1,494,164	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	26,692	39,384	39,384	38,767	38,767	-
4125 Out of State Travel						

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Accountancy, Board of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	18,707	26,899	26,899	27,894	27,894	-
4150 Employee Training						
3400 Other Funds Ltd	13,654	14,561	14,561	16,137	16,043	-
4175 Office Expenses						
3400 Other Funds Ltd	37,993	47,566	47,566	49,326	49,326	-
4200 Telecommunications						
3400 Other Funds Ltd	21,176	37,067	37,067	45,179	41,279	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	96,400	43,388	43,388	66,937	62,903	-
4250 Data Processing						
3400 Other Funds Ltd	27,099	89,276	89,276	78,580	72,821	-
4275 Publicity and Publications						
3400 Other Funds Ltd	8,230	11,384	11,384	11,805	11,805	-
4300 Professional Services						
3400 Other Funds Ltd	214,296	146,094	146,094	152,084	152,084	-
4315 IT Professional Services						
3400 Other Funds Ltd	17,936	50,805	50,805	52,888	52,888	-
4325 Attorney General						
3400 Other Funds Ltd	321,484	200,674	200,674	227,043	212,126	-
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	50	205	205	1,250	1,250	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	14,230	17,719	17,719	18,375	18,375	-

Budget Support - Detail Revenues and Expenditures
 2017-19 Biennium
 Accountancy, Board of

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

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	107,280	137,532	137,532	147,022	147,022	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	13,384	15,821	15,821	16,406	16,406	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	34,094	161,914	161,914	175,164	168,885	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	751	5,598	5,598	5,805	5,805	-
4715 IT Expendable Property						
3400 Other Funds Ltd	8,673	14,660	14,660	15,202	15,202	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	982,129	1,060,547	1,060,547	1,145,864	1,110,881	-
TOTAL SERVICES & SUPPLIES	\$982,129	\$1,060,547	\$1,060,547	\$1,145,864	\$1,110,881	-
EXPENDITURES						
3400 Other Funds Ltd	2,296,152	2,454,268	2,506,638	2,668,106	2,605,045	-
TOTAL EXPENDITURES	\$2,296,152	\$2,454,268	\$2,506,638	\$2,668,106	\$2,605,045	-
ENDING BALANCE						
3400 Other Funds Ltd	1,150,128	908,685	856,315	1,078,442	1,141,503	-
TOTAL ENDING BALANCE	\$1,150,128	\$908,685	\$856,315	\$1,078,442	\$1,141,503	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	8	8	8	-
TOTAL AUTHORIZED POSITIONS	8	8	8	8	8	-
AUTHORIZED FTE						

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
8250 Class/Unclass FTE Positions	8.00	8.00	8.00	8.00	7.50	-
TOTAL AUTHORIZED FTE	8.00	8.00	8.00	8.00	7.50	-

Budget Support - Detail Revenues and Expenditures
 2017-19 Biennium
 Accountancy, Board of

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

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,449,031	1,152,265	1,152,265	1,023,748	1,023,748	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,771,750	2,093,065	2,093,065	2,585,305	2,585,305	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	220,843	110,237	110,237	122,760	122,760	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	73	1,530	1,530	7,200	7,200	-
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	889	1,805	1,805	900	900	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	3,694	4,051	4,051	6,635	6,635	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,997,249	2,210,688	2,210,688	2,722,800	2,722,800	-
TOTAL REVENUE CATEGORIES	\$1,997,249	\$2,210,688	\$2,210,688	\$2,722,800	\$2,722,800	-

AVAILABLE REVENUES

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Accountancy, Board of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	3,446,280	3,362,953	3,362,953	3,746,548	3,746,548	-
TOTAL AVAILABLE REVENUES	\$3,446,280	\$3,362,953	\$3,362,953	\$3,746,548	\$3,746,548	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	840,703	884,844	915,937	939,996	883,476	-
3160 Temporary Appointments						
3400 Other Funds Ltd	2,281	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	14,342	3,790	3,790	3,930	3,930	-
3190 All Other Differential						
3400 Other Funds Ltd	5,081	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	862,407	888,634	919,727	943,926	887,406	-
TOTAL SALARIES & WAGES	\$862,407	\$888,634	\$919,727	\$943,926	\$887,406	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	272	352	352	399	399	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	124,799	139,490	144,400	179,200	168,410	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	54,752	47,159	52,288	53,606	53,606	-

Budget Support - Detail Revenues and Expenditures
 2017-19 Biennium
 Accountancy, Board of

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

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3230 Social Security Taxes						
3400 Other Funds Ltd	64,533	67,978	70,357	72,208	67,884	-
3240 Unemployment Assessments						
3400 Other Funds Ltd	4,250	-	-	-	-	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	507	552	552	552	552	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,175	5,332	5,519	5,663	5,541	-
3270 Flexible Benefits						
3400 Other Funds Ltd	197,328	244,224	252,896	266,688	266,688	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	451,616	505,087	526,364	578,316	563,080	-
TOTAL OTHER PAYROLL EXPENSES	\$451,616	\$505,087	\$526,364	\$578,316	\$563,080	-
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	-	-	-	43,678	-
PERSONAL SERVICES						
3400 Other Funds Ltd	1,314,023	1,393,721	1,446,091	1,522,242	1,494,164	-
TOTAL PERSONAL SERVICES	\$1,314,023	\$1,393,721	\$1,446,091	\$1,522,242	\$1,494,164	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	26,692	39,384	39,384	38,767	38,767	-
4125 Out of State Travel						

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Accountancy, Board of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	18,707	26,899	26,899	27,894	27,894	-
4150 Employee Training						
3400 Other Funds Ltd	13,654	14,561	14,561	16,137	16,043	-
4175 Office Expenses						
3400 Other Funds Ltd	37,993	47,566	47,566	49,326	49,326	-
4200 Telecommunications						
3400 Other Funds Ltd	21,176	37,067	37,067	45,179	41,279	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	96,400	43,388	43,388	66,937	62,903	-
4250 Data Processing						
3400 Other Funds Ltd	27,099	89,276	89,276	78,580	72,821	-
4275 Publicity and Publications						
3400 Other Funds Ltd	8,230	11,384	11,384	11,805	11,805	-
4300 Professional Services						
3400 Other Funds Ltd	214,296	146,094	146,094	152,084	152,084	-
4315 IT Professional Services						
3400 Other Funds Ltd	17,936	50,805	50,805	52,888	52,888	-
4325 Attorney General						
3400 Other Funds Ltd	321,484	200,674	200,674	227,043	212,126	-
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	50	205	205	1,250	1,250	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	14,230	17,719	17,719	18,375	18,375	-

Budget Support - Detail Revenues and Expenditures
 2017-19 Biennium
 Accountancy, Board of

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

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	107,280	137,532	137,532	147,022	147,022	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	13,384	15,821	15,821	16,406	16,406	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	34,094	161,914	161,914	175,164	168,885	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	751	5,598	5,598	5,805	5,805	-
4715 IT Expendable Property						
3400 Other Funds Ltd	8,673	14,660	14,660	15,202	15,202	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	982,129	1,060,547	1,060,547	1,145,864	1,110,881	-
TOTAL SERVICES & SUPPLIES	\$982,129	\$1,060,547	\$1,060,547	\$1,145,864	\$1,110,881	-
EXPENDITURES						
3400 Other Funds Ltd	2,296,152	2,454,268	2,506,638	2,668,106	2,605,045	-
TOTAL EXPENDITURES	\$2,296,152	\$2,454,268	\$2,506,638	\$2,668,106	\$2,605,045	-
ENDING BALANCE						
3400 Other Funds Ltd	1,150,128	908,685	856,315	1,078,442	1,141,503	-
TOTAL ENDING BALANCE	\$1,150,128	\$908,685	\$856,315	\$1,078,442	\$1,141,503	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	8	8	8	-
TOTAL AUTHORIZED POSITIONS	8	8	8	8	8	-
AUTHORIZED FTE						

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
8250 Class/Unclass FTE Positions	8.00	8.00	8.00	8.00	7.50	-
TOTAL AUTHORIZED FTE	8.00	8.00	8.00	8.00	7.50	-

Description	Agency Request Budget (V-01) 2017-19 Base Budget	Governor's Budget (Y-01) 2017-19 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	1,023,748	1,023,748	0	-
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	2,585,305	2,585,305	0	-
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	122,760	122,760	0	-
INTEREST EARNINGS				
0605 Interest Income				
3400 Other Funds Ltd	7,200	7,200	0	-
SALES INCOME				
0705 Sales Income				
3400 Other Funds Ltd	900	900	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	6,635	6,635	0	-
TOTAL REVENUES				
3400 Other Funds Ltd	2,722,800	2,722,800	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	3,746,548	3,746,548	0	-
EXPENDITURES				

Description	Agency Request Budget (V-01) 2017-19 Base Budget	Governor's Budget (Y-01) 2017-19 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	919,716	919,716	0	-
3170 Overtime Payments				
3400 Other Funds Ltd	3,790	3,790	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	923,506	923,506	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	399	399	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	175,301	175,301	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	52,288	52,288	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	70,646	70,646	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	552	552	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	5,519	5,519	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	266,688	266,688	0	-
TOTAL OTHER PAYROLL EXPENSES				

Description	Agency Request Budget (V-01) 2017-19 Base Budget	Governor's Budget (Y-01) 2017-19 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	571,393	571,393	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,494,899	1,494,899	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	37,384	37,384	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	26,899	26,899	0	-
4150 Employee Training				
3400 Other Funds Ltd	15,561	15,561	0	-
4175 Office Expenses				
3400 Other Funds Ltd	47,566	47,566	0	-
4200 Telecommunications				
3400 Other Funds Ltd	43,567	43,567	0	-
4225 State Gov. Service Charges				
3400 Other Funds Ltd	43,388	43,388	0	-
4250 Data Processing				
3400 Other Funds Ltd	75,776	75,776	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	11,384	11,384	0	-
4300 Professional Services				
3400 Other Funds Ltd	146,094	146,094	0	-
4315 IT Professional Services				
3400 Other Funds Ltd	50,805	50,805	0	-

Description	Agency Request Budget (V-01) 2017-19 Base Budget	Governor's Budget (Y-01) 2017-19 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4325 Attorney General				
3400 Other Funds Ltd	200,674	200,674	0	-
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	1,205	1,205	0	-
4400 Dues and Subscriptions				
3400 Other Funds Ltd	17,719	17,719	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	137,532	137,532	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	15,821	15,821	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	168,914	168,914	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	5,598	5,598	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	14,660	14,660	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,060,547	1,060,547	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	2,555,446	2,555,446	0	-
ENDING BALANCE				
3400 Other Funds Ltd	1,191,102	1,191,102	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	8	8	0	-

Description	Agency Request Budget (V-01) 2017-19 Base Budget	Governor's Budget (Y-01) 2017-19 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

AUTHORIZED FTE

8250 Class/Unclass FTE Positions

8.00

8.00

0

-

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	140	140	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	140	140	0	0.00%
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TOTAL SALARIES & WAGES	\$140	\$140	\$0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	27	27	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	1,318	1,318	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	11	11	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	22	22	0	0.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	1,378	1,378	0	0.00%
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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 OTHER PAYROLL EXPENSES	\$1,378	\$1,378	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	1,518	1,518	0	0.00%
TOTAL PERSONAL SERVICES	\$1,518	\$1,518	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,518	1,518	0	0.00%
TOTAL EXPENDITURES	\$1,518	\$1,518	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(1,518)	(1,518)	0	0.00%
TOTAL ENDING BALANCE	(\$1,518)	(\$1,518)	\$0	0.00%

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 1,383 1,383 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 995 995 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 576 576 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 1,760 1,760 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 1,612 1,612 0 0.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd 23,549 23,549 0 0.00%

4250 Data Processing

3400 Other Funds Ltd 2,804 2,804 0 0.00%

4275 Publicity and Publications

3400 Other Funds Ltd 421 421 0 0.00%

4300 Professional Services

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	5,990	5,990	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	2,083	2,083	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	26,369	26,369	0	0.00%
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	45	45	0	0.00%
4400 Dues and Subscriptions				
3400 Other Funds Ltd	656	656	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	9,490	9,490	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	585	585	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	6,250	6,250	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	207	207	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	542	542	0	0.00%

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		
SERVICES & SUPPLIES				
3400 Other Funds Ltd	85,317	85,317	0	0.00%
TOTAL SERVICES & SUPPLIES	\$85,317	\$85,317	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	85,317	85,317	0	0.00%
TOTAL EXPENDITURES	\$85,317	\$85,317	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(85,317)	(85,317)	0	0.00%
TOTAL ENDING BALANCE	(\$85,317)	(\$85,317)	\$0	0.00%

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

4150 Employee Training

3400 Other Funds Ltd - (94) (94) 100.00%

4200 Telecommunications

3400 Other Funds Ltd - (3,900) (3,900) 100.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd - (4,034) (4,034) 100.00%

4250 Data Processing

3400 Other Funds Ltd - (5,759) (5,759) 100.00%

4650 Other Services and Supplies

3400 Other Funds Ltd - (6,279) (6,279) 100.00%

SERVICES & SUPPLIES

3400 Other Funds Ltd - (20,066) (20,066) 100.00%

TOTAL SERVICES & SUPPLIES

- (\$20,066) (\$20,066) 100.00%

EXPENDITURES

3400 Other Funds Ltd - (20,066) (20,066) 100.00%

TOTAL EXPENDITURES

- (\$20,066) (\$20,066) 100.00%

ENDING BALANCE

Accountancy, Board of

Agency Number: 12000

**Package Comparison Report - Detail
2017-19 Biennium
Accountancy, Board of**

**Cross Reference Number: 12000-001-00-00-00000
Package: Statewide Adjustment DAS Chgs
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		
3400 Other Funds Ltd	-	20,066	20,066	100.00%
TOTAL ENDING BALANCE	-	\$20,066	\$20,066	100.00%

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				
4325 Attorney General				
3400 Other Funds Ltd	-	(14,917)	(14,917)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(14,917)	(14,917)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$14,917)	(\$14,917)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(14,917)	(14,917)	100.00%
TOTAL EXPENDITURES	-	(\$14,917)	(\$14,917)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	14,917	14,917	100.00%
TOTAL ENDING BALANCE	-	\$14,917	\$14,917	100.00%

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				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	20,280	(36,240)	(56,520)	(278.70%)
SALARIES & WAGES				
3400 Other Funds Ltd	20,280	(36,240)	(56,520)	(278.70%)
TOTAL SALARIES & WAGES	\$20,280	(\$36,240)	(\$56,520)	(278.70%)
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	3,872	(6,918)	(10,790)	(278.67%)
3230 Social Security Taxes				
3400 Other Funds Ltd	1,551	(2,773)	(4,324)	(278.79%)
3260 Mass Transit Tax				
3400 Other Funds Ltd	122	-	(122)	(100.00%)
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	5,545	(9,691)	(15,236)	(274.77%)
TOTAL OTHER PAYROLL EXPENSES	\$5,545	(\$9,691)	(\$15,236)	(274.77%)
P.S. BUDGET ADJUSTMENTS				

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		
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	43,678	43,678	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	25,825	(2,253)	(28,078)	(108.72%)
TOTAL PERSONAL SERVICES	\$25,825	(\$2,253)	(\$28,078)	(108.72%)
EXPENDITURES				
3400 Other Funds Ltd	25,825	(2,253)	(28,078)	(108.72%)
TOTAL EXPENDITURES	\$25,825	(\$2,253)	(\$28,078)	(108.72%)
ENDING BALANCE				
3400 Other Funds Ltd	(25,825)	2,253	28,078	108.72%
TOTAL ENDING BALANCE	(\$25,825)	\$2,253	\$28,078	108.72%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(0.50)	(0.50)	100.00%

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 000 Accountancy, Board o

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	8,223.00		197,352			197,352
000	UA	C0103	AA OFFICE SPECIALIST 1	1	1.00	24.00	3,020.00		72,480			72,480
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,150.00		151,200			151,200
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	4,174.00		100,176			100,176
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	5,034.00		120,816			120,816
000	UA	C5235	AA FINANCIAL INVESTIGATOR 1	2	2.00	48.00	5,676.50		272,472			272,472
000				8	8.00	192.00	2,540.26		919,716			919,716

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
100	UA	C0103 AA	OFFICE SPECIALIST 1		.50-	12.00-	3,020.00		36,240-			36,240-
100					.50-	12.00-	3,020.00		36,240-			36,240-
				8	7.50	180.00	2,596.70		883,476			883,476
				8	7.50	180.00	2,596.70		883,476			883,476

12/28/16 REPORT NO.: PPDPLBUDCL
REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF
AGENCY:12000 STATE BOARD OF ACCOUNTANCY
SUMMARY XREF:001-00-00 100 Accountancy, Board o

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				8	7.50	180.00	2,596.70		883,476			883,476

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	8,223.00		197,352			197,352
100	UA	C0103	AA OFFICE SPECIALIST 1	1	.50	12.00	3,020.00		36,240			36,240
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,150.00		151,200			151,200
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	4,174.00		100,176			100,176
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	5,034.00		120,816			120,816
000	UA	C5235	AA FINANCIAL INVESTIGATOR 1	2	2.00	48.00	5,676.50		272,472			272,472
				8	7.50	180.00	2,596.70		883,476			883,476

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				8	7.50	180.00	2,596.70		883,476			883,476

12/28/16 REPORT NO.: PPDPLWSBUD
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY
 AGENCY: 12000 STATE BOARD OF ACCOUNTANCY
 SUMMARY XREF: 001-00-00 100 Accountancy, Board o

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
0000007	000719080	001-01-00-00000	100 0 PF	UA C0103 AA	12 09 1-	1.00-	3,020.00	24.00-		72,480-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01													
0000007	000719080	001-01-00-00000	100 0 PP	UA C0103 AA	12 09 1	.50	3,020.00	12.00		36,240			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01													
			100			.50-		12.00-		36,240-			
						.50-		12.00-		36,240-			
						.50-		12.00-		36,240-			

12/28/16 REPORT NO.: PPDPLWSBUD
REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY
AGENCY: 12000 STATE BOARD OF ACCOUNTANCY
SUMMARY XREF: 001-00-00 100 Accountancy, Board o

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PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
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							.50-		12.00-			36,240-		
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REPORT: PACKAGE FISCAL IMPACT REPORT

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AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 Accountancy, Board of

PACKAGE: 100 - Investigator Reclass to Lead I

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0000007	UA	C0103	AA OFFICE SPECIALIST 1	1-	1.00-	24.00-	09	3,020.00		72,480- 52,843-			72,480- 52,843-
0000007	UA	C0103	AA OFFICE SPECIALIST 1	1	.50	12.00	09	3,020.00		36,240 43,152			36,240 43,152
TOTAL PICS SALARY										36,240-			36,240-
TOTAL PICS OPE										9,691-			9,691-
TOTAL PICS PERSONAL SERVICES =				---	.50-	12.00-				45,931-			45,931-