

**Legislative  
Fiscal Office**

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**Joint Committee on  
Ways and Means**

Sen. Richard Devlin, Senate Co-Chair  
Rep. Nancy Nathanson, House Co-Chair

Sen. Betsy Johnson, Senate Co-Vice Chair  
Sen. Jackie Winters, Senate Co-Vice Chair  
Rep. Dan Rayfield, House Co-Vice Chair  
Rep. Greg Smith, House Co-Vice Chair

**To:** General Government Subcommittee  
**From:** Kim To, Legislative Fiscal Office  
**Date:** April 6, 2017  
**Subject:** House Bill 5001 - Board of Accountancy  
Work Session Recommendations

**Board of Accountancy – Agency Totals**

	2013-15 Actual	2015-17 Legislatively Approved	2017-19 Current Service Level	2017-19 LFO Recommended
Other Funds	2,296,152	2,508,591	2,642,281	2,640,028
<b>Total Funds</b>	<b>\$2,296,152</b>	<b>\$2,508,591</b>	<b>\$2,642,281</b>	<b>\$2,640,028</b>
Positions	8	8	8	8
FTE	8.00	8.00	8.00	7.50

The 2017-19 LFO recommended budget for the Board of Accountancy is 8 positions (7.50 FTE), and \$2,640,028 Other Funds. This is a 5.2% increase from 2015-17 Legislatively Approved Budget. With this budget, the agency’s ending balance is projected to be \$1,106,520 which is approximately 10.06 months of operation. Attached are the recommendations from the Legislative Fiscal Office for the Board of Accountancy. It contains the following:

**Adjustments to Current Service Level:**

See attached “Work Session Presentation Report” dated 3/31/2017.

Note: Statewide adjustments are not included in these recommendations. Any needed adjustments will be made in an omnibus bill at the end of session.

- Package 100: Reclassifies the Financial Investigator position in order to recruit candidates who hold a CPA certificate. The agency will fund this position by reducing the Office Specialist 1 position from 1 FTE to .5 FTE to reflect the reduced workload of that position. These staffing changes reduces the agency’s budget by (\$2,253) Other Funds and (0.50) FTE.

**MOTION: I move the LFO recommendation to HB 5001.**

**Performance Measures**

See attached "Legislatively Proposed 2017-19 Key Performance Measures" form.

**MOTION: I move the LFO recommendation on Key Performance Measures.**

**Recommended Changes**

LFO recommends amending House Bill 5001 by the following changes:

Line 6 Delete [\$2,605,045] and insert "\$2,640,028"

**MOTION: I move adoption of the -1 amendment to HB 5001.**

**Final Subcommittee Action**

LFO recommends HB 5001, as amended by the -1 amendment, to be moved to the Ways and Means Full Committee.

**MOTION: I move HB 5001, as amended, to the Full Committee with a do pass recommendation.**

**Carriers**

Full Committee: Senator/Representative \_\_\_\_\_

House: Senator/Representative \_\_\_\_\_

Senate: Senator/Representative \_\_\_\_\_