

# Oregon Board of Accountancy



**Governor's Budget**

**2019-21**

**Oregon Board of Accountancy**  
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**2019-2021 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 Rd SE Ste 110, Salem OR 97302

**AGENCY NAME**

**AGENCY ADDRESS**



Board Chair

**SIGNATURE**

**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

**HB 5001 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Rep. Gomberg

**Joint Committee On Ways and Means**

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**Action Date:** 04/21/17

**Action:** Do pass with amendments. (Printed A-Eng.)

**House Vote**

**Yeas:** 9 - Gomberg, Holvey, Huffman, McLane, Nathanson, Rayfield, Smith G, Stark, Williamson

**Exc:** 2 - Smith Warner, Whisnant

**Senate Vote**

**Yeas:** 12 - DeBoer, Devlin, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, Roblan, Steiner Hayward, Thomsen, Winters

**Prepared By:** R Mark Miedema CPA, Department of Administrative Services

**Reviewed By:** Kim To, Legislative Fiscal Office

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**Board of Accountancy  
2017-19**

**Budget Summary\***

	2015-17 Legislatively Approved Budget <sup>(1)</sup>	2017-19 Current Service Level	2017-19 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 2,508,591	\$ 2,642,281	\$ 2,640,028	\$ 131,437	5.2%
Total	\$ 2,508,591	\$ 2,642,281	\$ 2,640,028	\$ 131,437	5.2%

**Position Summary**

Authorized Positions	8	8	8	0	
Full-time Equivalent (FTE) positions	8.00	8.00	7.50	(0.50)	

<sup>(1)</sup> Includes adjustments through December 2016

\* Excludes Capital Construction expenditures

**Summary of Revenue Changes**

The Board is financed with Other Funds revenues derived almost exclusively from fees paid for professional licenses and examinations. The agency’s estimated 2017-19 ending fund balance is \$1,106,520 Other Funds, or the equivalent of approximately 10 months of operating expenditures.

**Summary of General Government Subcommittee Action**

The Board of Accountancy is charged with the regulation and licensure of public accountants. The Board administers examinations and licenses individual Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as accounting firms. The Board is responsible for investigating complaints, renewing licenses and monitoring the continuing education of its licensees.

The Subcommittee recommended a budget of \$2,640,028 Other Funds and 7.50 full-time equivalent positions. The budget is below current service level, and reflects a 5.2% increase from the 2015-17 Legislatively Approved Budget.

The Subcommittee approved the following recommendations:

- Package 100: Investigator Reclassification - Reclassifies two Financial Investigator positions in order to recruit candidates who are required to be Certified Public Accountants. Reduces the Office Specialist 1 position by 0.50 FTE, recognizing the reduction in workload for that position gained from technological improvements in the license renewal process.

**Summary of Performance Measure Action**

See attached Legislatively Adopted 2017-19 Key Performance Measures form.

**DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION**

Oregon Board of Accountancy  
 R Mark Miedema - (503) 378-4735

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2015-17 Legislatively Approved Budget at Dec 2016 *	\$ -	\$ -	\$ 2,508,591	\$ -	\$ -	\$ -	2,508,591	8	8.00
2017-19 Current Service Level (CSL)*	\$ -	\$ -	\$ 2,642,281	\$ -	\$ -	\$ -	2,642,281	8	8.00
<u>SUBCOMMITTEE ADJUSTMENTS (from CSL)</u>									
<b>SCR 001 - Board of Accountancy</b>									
Package 100: Investigator Reclass									
Personal Services	\$ -	\$ -	\$ (2,253)	\$ -	\$ -	\$ -	(2,253)	0	-0.50
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ (2,253)	\$ -	\$ -	\$ -	(2,253)	0	-0.50
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 2,640,028	\$ -	\$ -	\$ -	2,640,028	8	7.50
% Change from 2015-17 Leg Approved Budget	0.0%	0.0%	5.2%	0.0%	0.0%	0.0%	5.2%		-6.3%
% Change from 2017-19 Current Service Level	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.1%		-6.3%

\*Excludes Capital Construction Expenditures

# Legislatively Approved 2017 - 2019 Key Performance Measures

Published: 4/19/2017 12:42:55 PM

**Agency:** Accountancy, Board of

**Mission Statement:**

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

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2018	Target 2019
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	82%	90%	90%
	Timeliness		83%	90%	90%
	Helpfulness		90%	90%	90%
	Overall		80%	90%	90%
	Accuracy		86%	90%	90%
	Expertise		86%	90%	90%
2. Number of days from date of Complaints Committee recommendation to date of preliminary Board determination		Approved	20.30	25	25
3. Number of days from date of letter advising parties that an investigation has begun to completion of investigative report		Approved	440.40	155	155
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		Approved	37%	70%	70%
7. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

**LFO Recommendation:**

LFO recommends approval of KPM and targets as presented.

**SubCommittee Action:**

Approved LFO recommendation.



**HB 5001 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Sen. DeBoer

**Joint Committee On Ways and Means**

---

**Action Date:** 04/21/17

**Action:** Do pass the A-Eng bill.

**Senate Vote**

**Yeas:** 12 - DeBoer, Devlin, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, Roblan, Steiner Hayward, Thomsen, Winters

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**Prepared By:** R Mark Miedema CPA, Department of Administrative Services

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2017-19**

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## Legislatively Approved 2017 - 2019 Key Performance Measures

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

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7. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

**LFO Recommendation:**

LFO recommends approval of KPM and targets as presented.

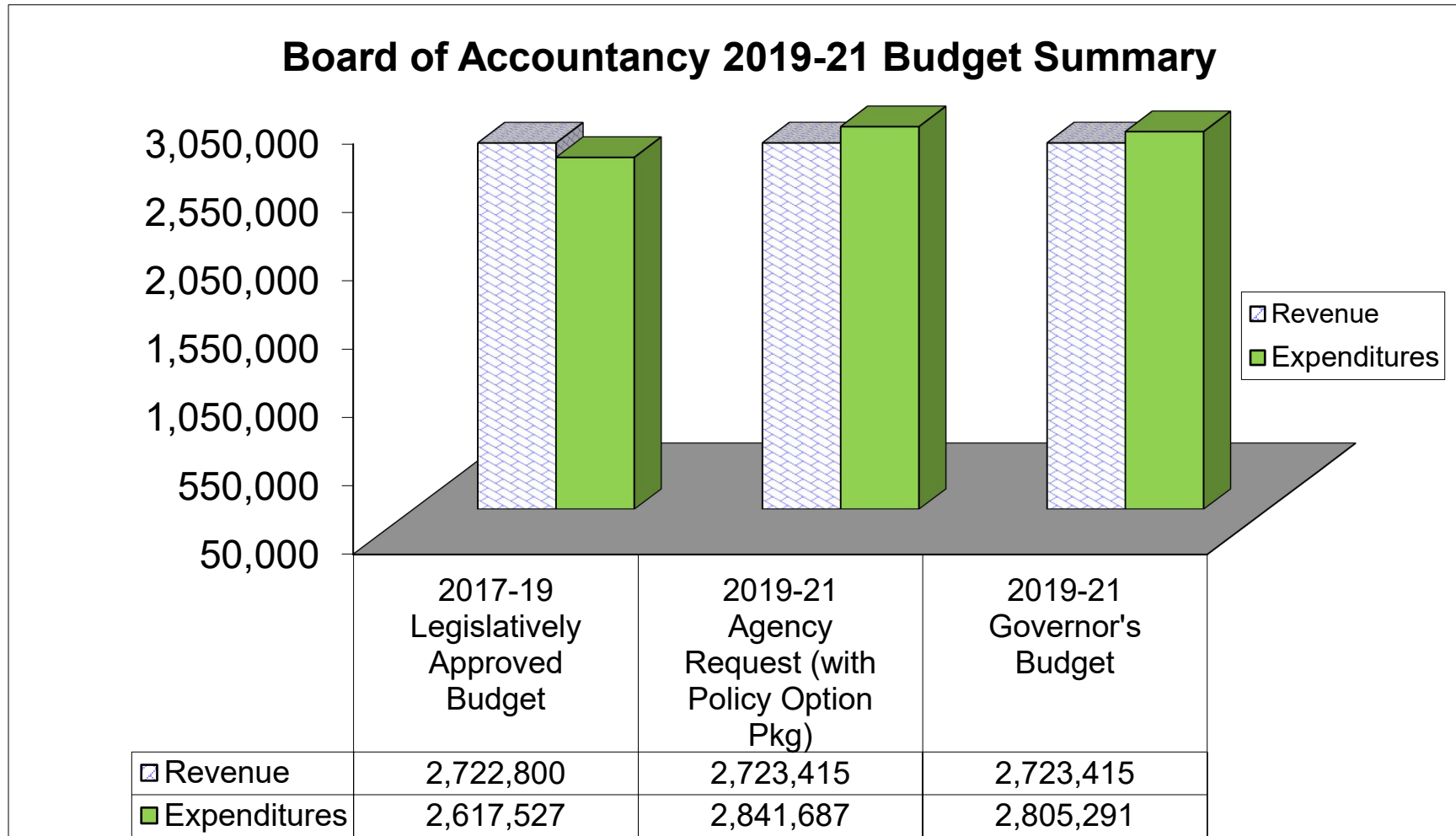
**SubCommittee Action:**

Approved LFO recommendation.

**A. Budget Summary Graphics**

The budget for the Board of Accountancy (BOA) is a single program unit, Other Funds only, budget. The BOA Agency Request Budget for 2019-21 requests a spending authorization of \$2,723,415 in Other Funds, including one policy package for costs associated with the Department of Justice flat rate program (\$182,502)

**Program Funding Request:**



## **B. Mission Statement and Statutory Authority**

Mission Statement: The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

### **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 statutes or rules are found, that a disciplinary outcome is pursued by a negotiated disciplinary resolution or through a hearing / contested case process.
- The Board works hard to resolve cases where violations are found with mutual agreement (Stipulated Final orders that reflect a settlement agreement). 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:**

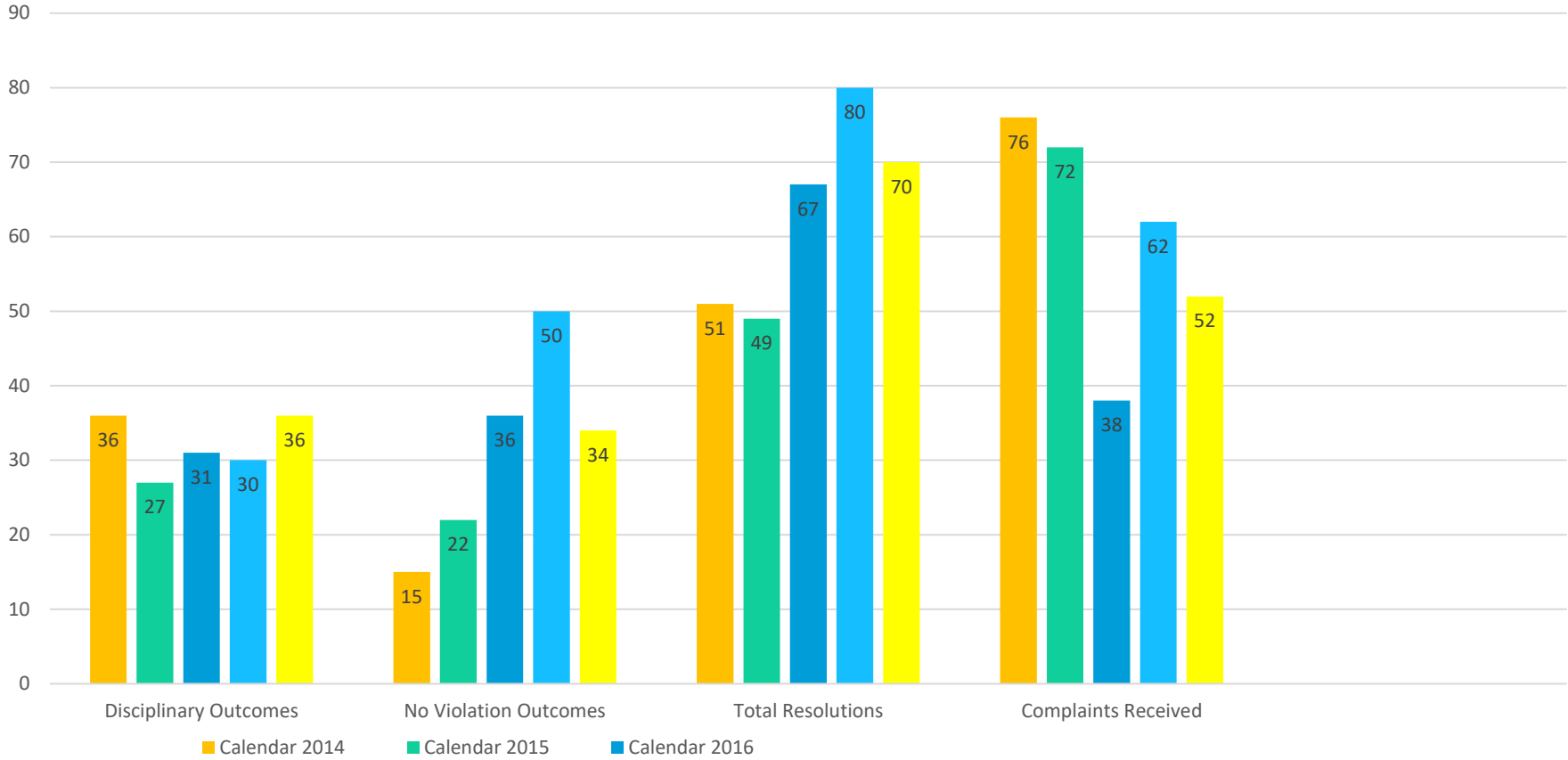
#### 1. Case Resolution and Backlog and Resolution

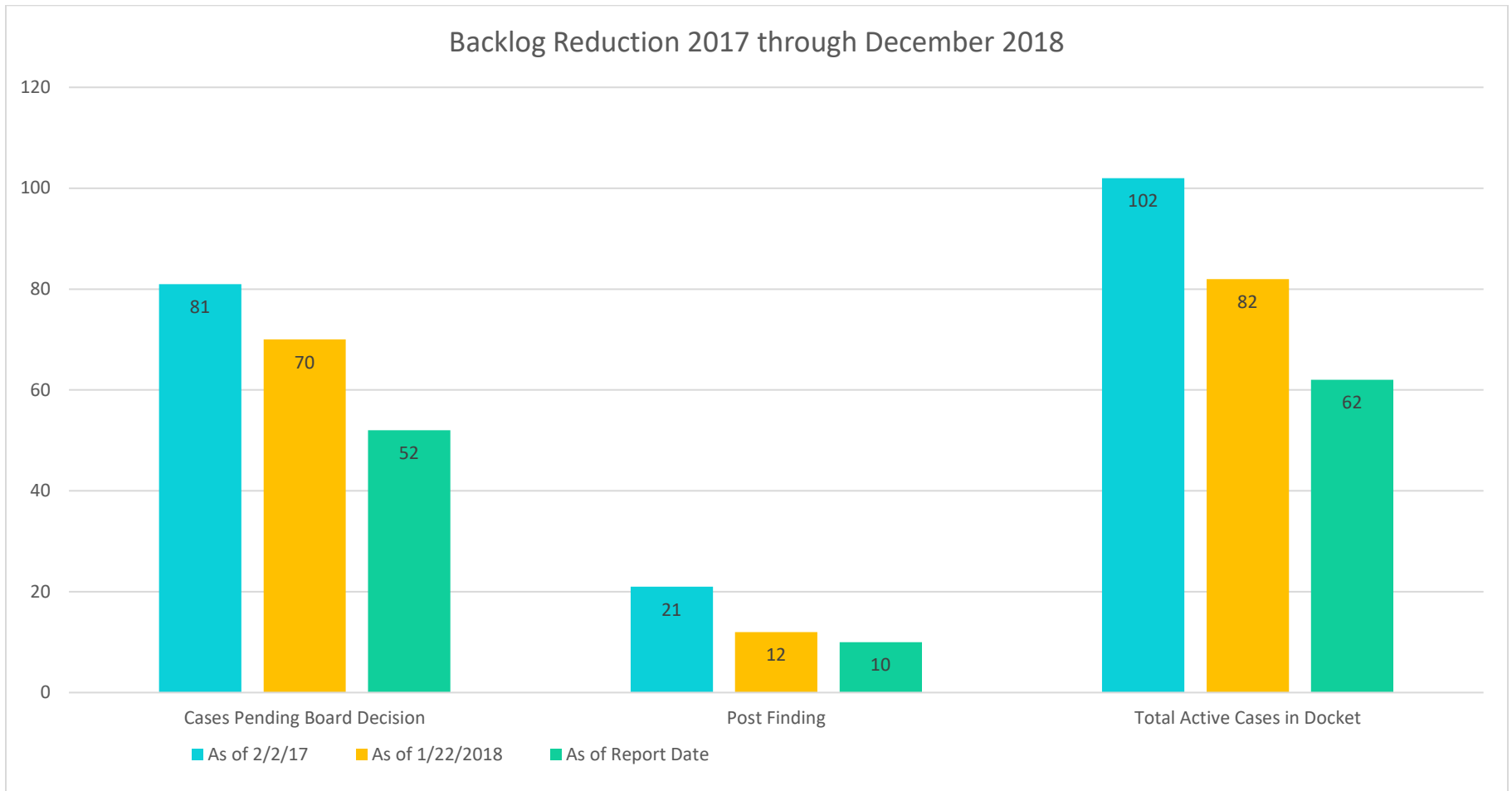
The Board currently has two investigator positions and additional resources for Attorney General and contract investigators when necessary. The rate at which the agency is resolving cases is climbing. The process efficiency created in the Fall 2013 where the Board added a pre-case inquiry process which has resulted in fewer matters needing to be opened as cases requiring consideration by the Board of Accountancy Complaints Committee (BOACC). In addition, the Board has implemented additional processes to resolve reporting inquiries (occurs when firms or licensees report litigation). We continue to look for opportunities to resolve all cases in a timely and fair manner.

The case backlog as of calendar year-end 2018 has improved from the past average of 90 cases to now approximately 35 cases. The Board can attribute these efficiencies to the inquiry process established in the Fall 2013. Since inception, 605 inquiries have been opened to date, and 505 resolved to date.



### Calendar Year Comparison of Complaints Received/Resolved





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, 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 after every Board meeting and now covers disciplinary action data (calendar year 2011 through present). It is web-published in an excel format allowing readers to search and sort cases and is available on the front page of the Board’s web site [www.oregon.gov/boa](http://www.oregon.gov/boa). This allows consumers one easy access option to see if a licensee they are

using, or are considering to use as their CPA was disciplined, and to find out some specifics, without the need to contact the Board. The Board is currently working on a solution that will allow consumers to access the final order for disciplinary actions. 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 an essential tool to improve preventive education for licensees.

In addition, the Board has created a fillable pdf form for Public Record Requests which is also located on the Board's home page.

#### 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 whether a licensee or registered firm has any disciplinary record. While the query does not link directly to the description of the disciplinary event, that information is published and easily accessible as described in item (A) above. The Board is currently working on a solution that will enable the user to click on a disciplinary action and view the final order.

#### C) The Board uploads nightly current information of licensee and firm, including any disciplinary data to a national database

The Board has partnered with the National Association of State Boards of Accountancy (NASBA) to display licensing and disciplinary data to a database NASBA administers. This allows the Board and partner Boards of the profession 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](http://www.cpaverify.org)).

#### D) Current IT projects in progress

Beyond ensuring that the above improvements remain operational, the Board is in the beginning stages of finding a low-cost solution to the Board's IT needs, including but not limited to, addressing the need for on-line licensure renewal and full integration of the Board's compliance data into the Board's database.

The Board has begun implementation of electronic document management.

### 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. In February 2015, the Board established a standing Laws and Rules Committee (LRC) as it's new, more transparent and inclusive practice for development of rule and statutory changes. This approach continues to benefit both the stakeholders and Board through collaboration and thoughtful considerations.

The Board is currently gearing up for the more revisions throughout OAR 801 (Divisions 001-050) to update and develop rules through the LRC process, before exposing them for comment to the profession. This very deliberate and open approach to developing rules has been very well received by Board stakeholders.

### **Significant Proposed Program Changes from 2019-20**

The Board of Accountancy is not proposing significant program changes in 2019-20.

### **Agency Strategic Business Plan**

In May 2017, the Board adopted a strategic plan as follows:

Improve the education of licensees and the public regarding professional standards and Oregon Board of Accountancy laws and rules and Board expectations of licensees through ongoing proactive communication including information on our website, feedback to providers of ethics continuing professional education, and emails to licensees and other stakeholders. Measure success based on survey results and the reduction in the number of licensees where the Board finds preliminary findings of a violation.

Improve operational efficiency by implementing online license renewal, license applications, firm registrations and renewals, and CPA examination applications. Measure success based on staff hours spent in each of these areas and survey results from system users.

Reduce the time between receipt of a complaint and bringing a case to the Board for matters with the greatest Protection of Public Risk. Cases would be assessed as High, Moderate or Low Protection of Public Risk based on preliminary review of the complaint and related information. Measure success based year over year reduction (measured on fiscal year) of the days between receipt of the complaint and Board action for cases assessed as High Protection of Public Risk.

Reduce the overall backlog of inquiries and investigations. For potential violations assessed as administrative in nature or assessed as Low Protection of Public Risk, utilize the inquiry process, bypass the Complaints Committee, or utilize a standardized process with pre-established sanctions and/or penalties and provide authority to the Executive Director to negotiate a preliminary resolution prior to bringing the matter to the Board. Measure success based on year over year (measured on fiscal year) reduction of the total number of unresolved inquiries and complaints assessed as Low Protection of Public Risk that have not been resolved.

Updates on progress of the strategic plan is regularly discussed at our public Board meetings.

## **2017-19 Short Term Plan**

For 2017-19, the Board will continue to focus on process improvements and efficiencies in both the licensing and compliance programs. In addition, staff will continue to research potential contractors for an IT solution for online licensing.

## **Criteria for 2019-21 Budget Development**

The Board's 2019-21 Budget was developed with a primary focus on allowing the Board to continue its operational-level focus on efficiency. Given the Board has asked for and received budgetary support for additional resources in the past, this budget request is deliberately not requesting significant additional resources. The only policy package focuses on the Department of Justice flat rate agreement, which the Board has participated in since 2015. During the time the Board has been under the flat rate agreement, there were several factors that impacted the Board's legal costs. The funding source for the Board is 100% Other funds from licensing related fees.

**Summary of 2019-21 Biennium Budget**

**Accountancy, Board of  
Accountancy, Board of  
2019-21 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>
2017-19 Leg Adopted Budget	8	7.50	2,583,982	-	-	2,583,982	-	-	-
2017-19 Emergency Boards	-	-	33,545	-	-	33,545	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,617,527</b>	<b>-</b>	<b>-</b>	<b>2,617,527</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(60,808)	-	-	(60,808)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,556,719</b>	<b>-</b>	<b>-</b>	<b>2,556,719</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(13,386)	-	-	(13,386)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	103	-	-	103	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(13,283)</b>	<b>-</b>	<b>-</b>	<b>(13,283)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	74,028	-	-	74,028	-	-	-
State Gov't & Services Charges Increase/(Decrease)			30,175	-	-	30,175	-	-	-

**Summary of 2019-21 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2019-21 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>
<b>Subtotal</b>	-	-	104,203	-	-	104,203	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>2,647,639</b>	-	-	<b>2,647,639</b>	-	-	-

**Summary of 2019-21 Biennium Budget**

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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>
<b>Subtotal: 2019-21 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>2,647,639</b>	-	-	<b>2,647,639</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>2,647,639</b>	-	-	<b>2,647,639</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(9,932)	-	-	(9,932)	-	-	-
092 - Statewide AG Adjustment	-	-	(14,918)	-	-	(14,918)	-	-	-
101 - DOJ Flat Rate	-	-	182,502	-	-	182,502	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>157,652</b>	-	-	<b>157,652</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,805,291</b>	-	-	<b>2,805,291</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	7.17%	-	-	7.17%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	5.95%	-	-	5.95%	-	-	-



**Summary of 2019-21 Biennium Budget**

**Accountancy, Board of  
Accountancy, Board of  
2019-21 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>
2017-19 Leg Adopted Budget	8	7.50	2,583,982	-	-	2,583,982	-	-	-
2017-19 Emergency Boards	-	-	33,545	-	-	33,545	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,617,527</b>	-	-	<b>2,617,527</b>	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(60,808)	-	-	(60,808)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,556,719</b>	-	-	<b>2,556,719</b>	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(13,386)	-	-	(13,386)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	103	-	-	103	-	-	-
<b>Subtotal</b>	-	-	<b>(13,283)</b>	-	-	<b>(13,283)</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	74,028	-	-	74,028	-	-	-
State Gov't & Services Charges Increase/(Decrease)			30,175	-	-	30,175	-	-	-

**Summary of 2019-21 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2019-21 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>
<b>Subtotal</b>	-	-	104,203	-	-	104,203	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>2,647,639</b>	-	-	<b>2,647,639</b>	-	-	-

**Summary of 2019-21 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2019-21 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>
<b>Subtotal: 2019-21 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>2,647,639</b>	-	-	<b>2,647,639</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>2,647,639</b>	-	-	<b>2,647,639</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(9,932)	-	-	(9,932)	-	-	-
092 - Statewide AG Adjustment	-	-	(14,918)	-	-	(14,918)	-	-	-
101 - DOJ Flat Rate	-	-	182,502	-	-	182,502	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>157,652</b>	-	-	<b>157,652</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,805,291</b>	-	-	<b>2,805,291</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	7.17%	-	-	7.17%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	5.95%	-	-	5.95%	-	-	-

**Accountancy, Board of**

**Agency Number: 12000**

**Agencywide Program Unit Summary  
2019-21 Biennium**

**Version: Y - 01 - Governor's Budget**

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2015-17 Actuals</b>	<b>2017-19 Leg Adopted Budget</b>	<b>2017-19 Leg Approved Budget</b>	<b>2019-21 Agency Request Budget</b>	<b>2019-21 Governor's Budget</b>	<b>2019-21 Leg. Adopted Audit</b>
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	-
<b>TOTAL AGENCY</b>							
	Other Funds	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	-

# PROGRAM PRIORITIZATION FOR 2019-21

Agency Name: Board of Accountancy (SINGLE PROGRAM UNIT BUDGET)																			Agency Number: 12000
2019-21 Biennium																			Agency Number: 12000
Agency-Wide Priorities for 2019-21 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			994,590				\$ 994,590	4	3.50	N	N			Mandated by statute
	2		Investigation/Ajudication	2	3			1,733,429				\$ 1,733,429	3	3.00	N	N			Mandated by statute
	3		Peer Review/CPE	3	3			113,667				\$ 113,667	1	1.00	N	N			Mandated by statute
												\$ -							
												\$ -							
												\$ -							
												\$ -							
												\$ -							
								2,841,686				\$ 2,841,686	8	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:

2019-21 Biennium

10% Reduction Options

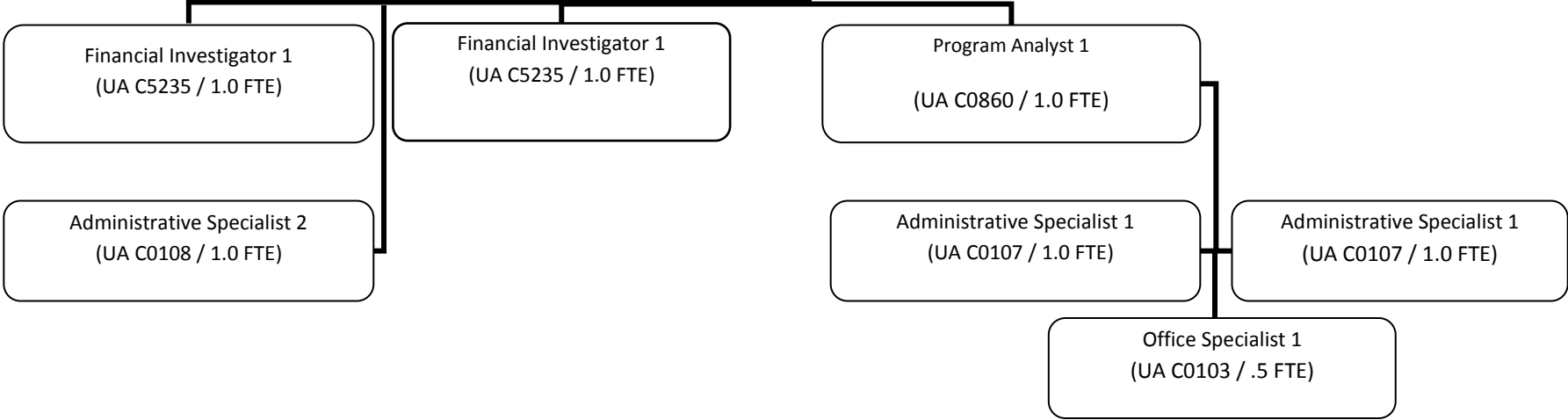
Activity or Program (which program or activity will not be undertaken)	Describe Reduction (Describe the effects of this reduction. include positions and FTE in 2019-21 and 2021-23)	Amount and Fund Type (GF, LF, OF, FF. Identify Revenue Source for OF, FF)	Rank and Justification (Rank the activities or 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	\$20,000 OF License and exam fees	<b>1</b> 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	\$25,000 OF License and exam fees	<b>2</b> Some delay in and compromise in quality of board and committee meetings as well as investigations
Agency Programs	No effect on FTE. Reduction of extraordinary expenses related to CPA Exam	\$5,000 OF License and exam fees	<b>3</b> 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	\$15,000 OF License and Exam fees	<b>4</b> 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	<b>5</b> 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	\$15,000 OF License and exam fees	<b>6</b> staff expertise will diminish
IT Expendable Property	No effect on FTE Eliminates some ability to replace aging equipment at recommended replacement times	\$7,000 OF License and exam fees	<b>7</b> Public protection will be compromised due to out of date equipment and technology resources.

2019-21 Biennium

IT Professional Services	No effect on FTE Reduction in funds to pay for IT systems improvements	\$10,000 OF License and exam fees	<b>8</b> Delayed implementation of IT systems upgrades and maintenance
Professional Services	No effect on FTE  Eliminates some contracts with outside investigators for complex cases; limits resources to pay contested case costs	\$140,000 OF License and exam fees	<b>9</b> Public protection may be compromised due to the inability to timely investigate complex cases / pay for administrative law judges.
Total 10% Reduction		\$272,000 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)



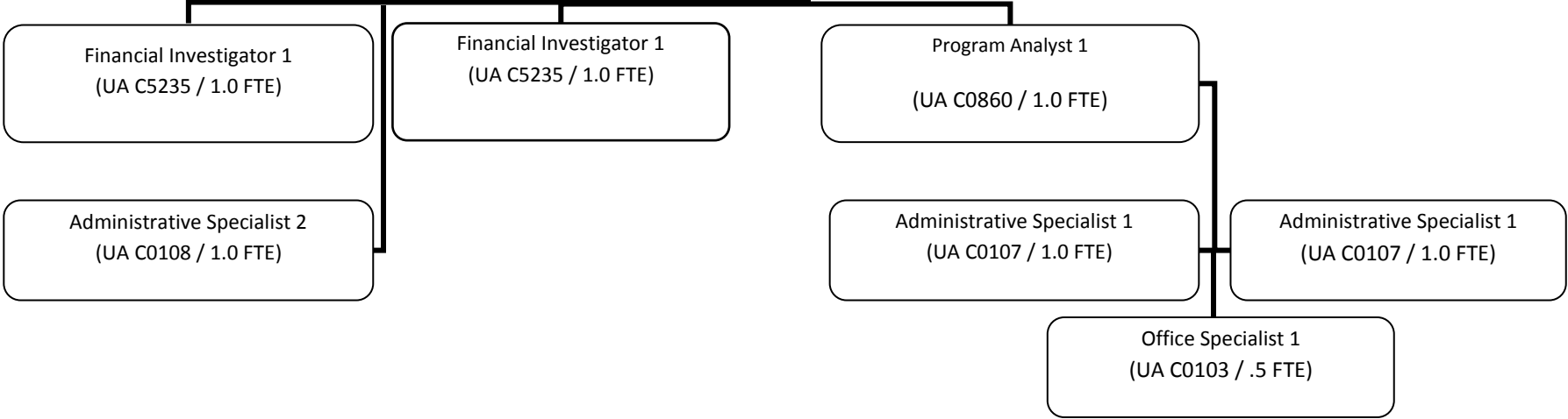
**Board of Accountancy Organizational Chart – 2017-19**

**X Agency Request Budget 2019-21**



**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)



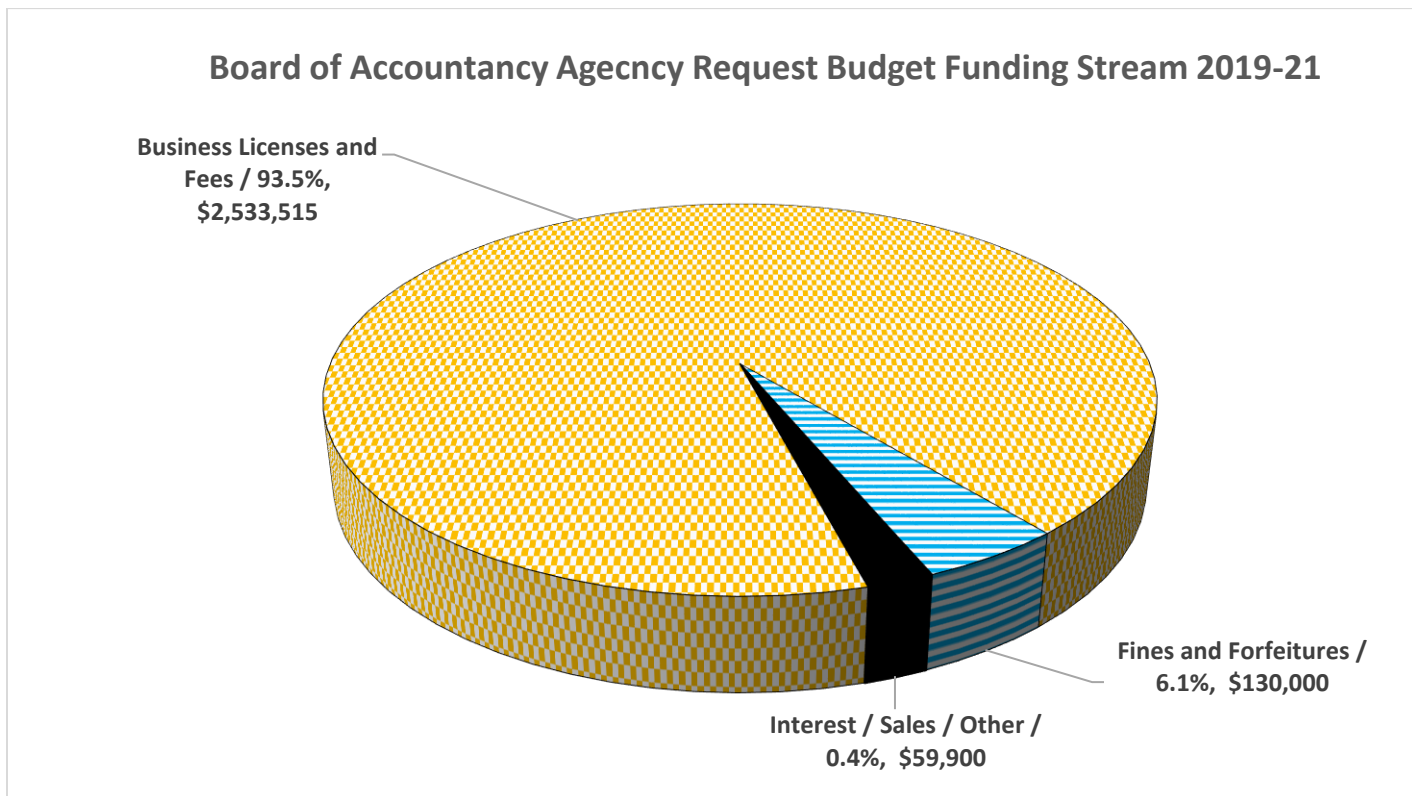
**Board of Accountancy Organizational Chart – 2019-21**

X Agency Request Budget 2019-21

**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 2019-21:

- 1) The examination and licensee base of the Board has remained stable over time. The 2019-21 revenue forecast assumes no growth in the regulated population subject to Board fees.
- 2) The Board is not proposing any fee increases for the 2019-21 budget cycle.



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

Source	Fund	ORBITS Revenue Acct	2015-2017 Actual	2017-19 Legislatively Adopted	2019-21 Estimated	2019-21		
						Agency Request	Governor's	Legislatively Adopted
Business Lic & Fees	OF	0205	\$2,546,981	\$2,585,305	\$2,533,515	\$2,533,515	\$2,533,515	
Fines & Forfeitures	OF	0205	\$159,042	\$122,760	\$130,000	\$130,000	\$130,000	
Interest Income	OF	0205	\$18,489	\$7,200	\$55,000	\$55,000	\$55,000	
Sales Income	OF	0205	\$539	\$900	\$900	\$900	\$900	
Other Revenues	OF	0205	\$7,476	\$6,635	\$6,635	\$4,000	\$4,000	
			<b>\$2,732,527</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	

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

Accountancy, Board of  
2019-21 Biennium

Agency Number: 12000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>Other Funds</b>						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	-
Fines and Forfeitures	159,042	122,760	122,760	130,000	130,000	-
Interest Income	18,489	7,200	7,200	55,000	55,000	-
Sales Income	539	900	900	900	900	-
Other Revenues	7,476	6,635	6,635	4,000	4,000	-
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$2,732,527</b>	<b>\$2,722,800</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	-

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

Accountancy, Board of  
2019-21 Biennium

Agency Number: 12000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>Other Funds</b>						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	-
Fines and Forfeitures	159,042	122,760	122,760	130,000	130,000	-
Interest Income	18,489	7,200	7,200	55,000	55,000	-
Sales Income	539	900	900	900	900	-
Other Revenues	7,476	6,635	6,635	4,000	4,000	-
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$2,732,527</b>	<b>\$2,722,800</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	-

# BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

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## 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).

## BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

---

### **Policy Package 101 - DOJ Flat Rate**

#### **Purpose - Package 101:**

##### **PURPOSE:**

The Oregon Board of Accountancy entered into a flat rate agreement with the Department of Justice (DOJ) in 2015 after an expensive case the Board was involved in led to an Emergency Board limitation request. The Board has continued under this flat rate agreement through the 2017-19 biennium.

During the time the Board has been under the flat rate agreement with DOJ, the Board has undergone changes that impacted the Board's legal costs including the retirement of the Board's previous Assistant Attorney General (AAG) and training for the new AAG, which meant the Board had two attorneys working simultaneously with the agency. In addition, the Board has encountered more complex cases recently which also require additional attorney fees. Due to these factors the DOJ flat rate fee has increased and additional limitation is required for the Board to continue at the current level of legal service. Consultation with our assigned AAG(s) benefits the public and consumers as well as our licensees, and provides legal outcomes that protect Oregon citizens.

##### **HOW ACHIEVED:**

This package proposes to provide the Agency with expenditure limitation sufficient to fund its Attorney General Fees.

##### **STAFFING IMPACT:**

This package does not impact staffing.

##### **QUANTIFYING RESULTS:**

This proposal supports the Agency's mission to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules. Without the necessary spending limitation, the Agency may face settling or closing cases that involve harm to the public. The agency anticipates this funding will be sufficient to meet the attorney general fees needed for 2019-21 biennium.

##### **REVENUE SOURCE:**

The total requested ongoing limitation increase is \$182,502 in Services and Supplies for 2019-21. The funding source for the Agency is 100% Other Funds from licensing-related fees. This package does not anticipate changes in revenues. The agencies existing revenue and fee structure is sufficient to cover the expenditure limitation requested in this package.

**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
<b>Personal Services</b>							
Overtime Payments	-	-	149	-	-	-	149
Public Employees' Retire Cont	-	-	25	-	-	-	25
Pension Obligation Bond	-	-	(114)	-	-	-	(114)
Social Security Taxes	-	-	11	-	-	-	11
Mass Transit Tax	-	-	32	-	-	-	32
Vacancy Savings	-	-	(13,386)	-	-	-	(13,386)
<b>Total Personal Services</b>	-	-	<b>(\$13,283)</b>	-	-	-	<b>(\$13,283)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(13,283)	-	-	-	(13,283)
<b>Total Expenditures</b>	-	-	<b>(\$13,283)</b>	-	-	-	<b>(\$13,283)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	13,283	-	-	-	13,283
<b>Total Ending Balance</b>	-	-	<b>\$13,283</b>	-	-	-	<b>\$13,283</b>



**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
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	1,326	-	-	-	1,326
Out of State Travel	-	-	954	-	-	-	954
Employee Training	-	-	609	-	-	-	609
Office Expenses	-	-	1,849	-	-	-	1,849
Telecommunications	-	-	1,697	-	-	-	1,697
State Gov. Service Charges	-	-	30,175	-	-	-	30,175
Data Processing	-	-	2,568	-	-	-	2,568
Publicity and Publications	-	-	449	-	-	-	449
Professional Services	-	-	6,388	-	-	-	6,388
IT Professional Services	-	-	2,221	-	-	-	2,221
Attorney General	-	-	42,032	-	-	-	42,032
Employee Recruitment and Develop	-	-	48	-	-	-	48
Dues and Subscriptions	-	-	698	-	-	-	698
Facilities Rental and Taxes	-	-	5,587	-	-	-	5,587
Agency Program Related S and S	-	-	623	-	-	-	623
Other Services and Supplies	-	-	6,180	-	-	-	6,180
Expendable Prop 250 - 5000	-	-	221	-	-	-	221
IT Expendable Property	-	-	578	-	-	-	578
<b>Total Services &amp; Supplies</b>	-	-	<b>\$104,203</b>	-	-	-	<b>\$104,203</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	104,203	-	-	-	104,203
<b>Total Expenditures</b>	-	-	<b>\$104,203</b>	-	-	-	<b>\$104,203</b>

**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
<b>Ending Balance</b>							
Ending Balance	-	-	(104,203)	-	-	-	(104,203)
<b>Total Ending Balance</b>	-	-	<b>(\$104,203)</b>	-	-	-	<b>(\$104,203)</b>

**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
<b>Services &amp; Supplies</b>							
Office Expenses	-	-	(797)	-	-	-	(797)
State Gov. Service Charges	-	-	(10,011)	-	-	-	(10,011)
Data Processing	-	-	(22)	-	-	-	(22)
Other Services and Supplies	-	-	898	-	-	-	898
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$9,932)</b>	-	-	-	<b>(\$9,932)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(9,932)	-	-	-	(9,932)
<b>Total Expenditures</b>	-	-	<b>(\$9,932)</b>	-	-	-	<b>(\$9,932)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	9,932	-	-	-	9,932
<b>Total Ending Balance</b>	-	-	<b>\$9,932</b>	-	-	-	<b>\$9,932</b>

**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
<b>Services &amp; Supplies</b>							
Attorney General	-	-	(14,918)	-	-	-	(14,918)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$14,918)</b>	-	-	-	<b>(\$14,918)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(14,918)	-	-	-	(14,918)
<b>Total Expenditures</b>	-	-	<b>(\$14,918)</b>	-	-	-	<b>(\$14,918)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	14,918	-	-	-	14,918
<b>Total Ending Balance</b>	-	-	<b>\$14,918</b>	-	-	-	<b>\$14,918</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 101 - DOJ Flat Rate

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
<b>Services &amp; Supplies</b>							
Attorney General	-	-	182,502	-	-	-	182,502
<b>Total Services &amp; Supplies</b>	-	-	<b>\$182,502</b>	-	-	-	<b>\$182,502</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	182,502	-	-	-	182,502
<b>Total Expenditures</b>	-	-	<b>\$182,502</b>	-	-	-	<b>\$182,502</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(182,502)	-	-	-	(182,502)
<b>Total Ending Balance</b>	-	-	<b>(\$182,502)</b>	-	-	-	<b>(\$182,502)</b>

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

Accountancy, Board of  
2019-21 Biennium

Agency Number: 12000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>Other Funds</b>						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	-
Fines and Forfeitures	159,042	122,760	122,760	130,000	130,000	-
Interest Income	18,489	7,200	7,200	55,000	55,000	-
Sales Income	539	900	900	900	900	-
Other Revenues	7,476	6,635	6,635	4,000	4,000	-
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$2,732,527</b>	<b>\$2,722,800</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	-

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

Accountancy, Board of  
2019-21 Biennium

Agency Number: 12000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>Other Funds</b>						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	-
Fines and Forfeitures	159,042	122,760	122,760	130,000	130,000	-
Interest Income	18,489	7,200	7,200	55,000	55,000	-
Sales Income	539	900	900	900	900	-
Other Revenues	7,476	6,635	6,635	4,000	4,000	-
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$2,732,527</b>	<b>\$2,722,800</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	-

**Accountancy, Board of**

**Summary Cross Reference Listing and Packages  
2019-21 Biennium**

**Agency Number: 12000**

**BAM Analyst: Morse-Miller, Haylee**

**Budget Coordinator: Tennimon, Amy - (503)373-1606**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
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	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Accountancy, Board of	081	0	September 2018 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	101	0	DOJ Flat Rate	Policy Packages



**Accountancy, Board of**

**Policy Package List by Priority  
2019-21 Biennium**

**Agency Number: 12000**

**BAM Analyst: Morse-Miller, Haylee**

**Budget Coordinator: Tennimon, Amy - (503)373-1606**

<b>Priority</b>	<b>Policy Pkg Number</b>	<b>Policy Pkg Description</b>	<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>
0	081	September 2018 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
	101	DOJ Flat Rate	001-00-00-00000	Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,150,128	1,023,748	1,023,748	1,903,493	1,903,493	-
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	159,042	122,760	122,760	130,000	130,000	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	18,489	7,200	7,200	55,000	55,000	-
<b>SALES INCOME</b>						
<b>0705 Sales Income</b>						
3400 Other Funds Ltd	539	900	900	900	900	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	7,476	6,635	6,635	4,000	4,000	-
<b>TRANSFERS IN</b>						
<b>1010 Transfer In - Intrafund</b>						
3400 Other Funds Ltd	1,145,077	-	-	-	-	-

REVENUE CATEGORIES

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	3,877,604	2,722,800	2,722,800	2,723,415	2,723,415	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$3,877,604</b>	<b>\$2,722,800</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	-
<b>TRANSFERS OUT</b>						
<b>2010 Transfer Out - Intrafund</b>						
3400 Other Funds Ltd	(1,145,077)	-	-	-	-	-
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	3,882,655	3,746,548	3,746,548	4,626,908	4,626,908	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$3,882,655</b>	<b>\$3,746,548</b>	<b>\$3,746,548</b>	<b>\$4,626,908</b>	<b>\$4,626,908</b>	-
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	900,802	896,724	919,756	901,908	901,908	-
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	7,801	3,930	3,930	4,079	4,079	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	15,952	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	924,555	900,654	923,686	905,987	905,987	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$924,555</b>	<b>\$900,654</b>	<b>\$923,686</b>	<b>\$905,987</b>	<b>\$905,987</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	353	399	399	427	427	-

Budget Support - Detail Revenues and Expenditures  
 2019-21 Biennium  
 Accountancy, Board of

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

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	130,323	170,940	174,004	152,860	152,860	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	49,047	53,606	51,167	51,053	51,053	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	69,148	68,897	68,897	69,305	69,305	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	486	552	552	464	464	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	5,548	5,404	5,404	5,436	5,436	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	219,961	266,688	276,576	281,472	281,472	-
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	474,866	566,486	576,999	561,017	561,017	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$474,866</b>	<b>\$566,486</b>	<b>\$576,999</b>	<b>\$561,017</b>	<b>\$561,017</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	-	-	-	(13,386)	(13,386)	-
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	27,024	27,024	-	-	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	27,024	27,024	(13,386)	(13,386)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>\$27,024</b>	<b>\$27,024</b>	<b>(\$13,386)</b>	<b>(\$13,386)</b>	<b>-</b>

Budget Support - Detail Revenues and Expenditures  
 2019-21 Biennium  
 Accountancy, Board of

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

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	1,399,421	1,494,164	1,527,709	1,453,618	1,453,618	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,399,421</b>	<b>\$1,494,164</b>	<b>\$1,527,709</b>	<b>\$1,453,618</b>	<b>\$1,453,618</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	17,357	34,890	34,890	36,216	36,216	-
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	9,044	25,105	25,105	26,059	26,059	-
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	30,591	16,032	16,032	16,641	16,641	-
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	50,926	48,661	48,661	50,510	49,713	-
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	24,568	44,645	44,645	46,342	46,342	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	50,556	60,735	60,735	90,910	80,899	-
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	61,618	67,588	67,588	70,156	70,134	-
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	3,372	11,805	11,805	12,254	12,254	-
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	90,825	152,084	152,084	158,472	158,472	-
<b>4315 IT Professional Services</b>						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	2,703	52,888	52,888	55,109	55,109	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	218,433	208,698	208,698	444,778	418,314	-
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,477	1,250	1,250	1,298	1,298	-
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	13,462	18,375	18,375	19,073	19,073	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	113,262	147,022	147,022	152,609	152,609	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	10,920	16,406	16,406	17,029	17,029	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	138,543	162,627	162,627	168,807	169,705	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	5,805	5,805	6,026	6,026	-
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	24,430	15,202	15,202	15,780	15,780	-
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	862,087	1,089,818	1,089,818	1,388,069	1,351,673	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$862,087</b>	<b>\$1,089,818</b>	<b>\$1,089,818</b>	<b>\$1,388,069</b>	<b>\$1,351,673</b>	-
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	-
<b>TOTAL EXPENDITURES</b>	<b>\$2,261,508</b>	<b>\$2,583,982</b>	<b>\$2,617,527</b>	<b>\$2,841,687</b>	<b>\$2,805,291</b>	-

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	1,621,147	1,162,566	1,129,021	1,785,221	1,821,617	-
<b>TOTAL ENDING BALANCE</b>	<b>\$1,621,147</b>	<b>\$1,162,566</b>	<b>\$1,129,021</b>	<b>\$1,785,221</b>	<b>\$1,821,617</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	8	8	8	8	8	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	8.00	7.50	7.50	7.50	7.50	-
<b>TOTAL AUTHORIZED FTE</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	-

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,150,128	1,023,748	1,023,748	1,903,493	1,903,493	-
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	159,042	122,760	122,760	130,000	130,000	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	18,489	7,200	7,200	55,000	55,000	-
<b>SALES INCOME</b>						
<b>0705 Sales Income</b>						
3400 Other Funds Ltd	539	900	900	900	900	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	7,476	6,635	6,635	4,000	4,000	-
<b>TRANSFERS IN</b>						
<b>1010 Transfer In - Intrafund</b>						
3400 Other Funds Ltd	1,145,077	-	-	-	-	-

REVENUE CATEGORIES



Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	3,877,604	2,722,800	2,722,800	2,723,415	2,723,415	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$3,877,604</b>	<b>\$2,722,800</b>	<b>\$2,722,800</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	-
<b>TRANSFERS OUT</b>						
<b>2010 Transfer Out - Intrafund</b>						
3400 Other Funds Ltd	(1,145,077)	-	-	-	-	-
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	3,882,655	3,746,548	3,746,548	4,626,908	4,626,908	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$3,882,655</b>	<b>\$3,746,548</b>	<b>\$3,746,548</b>	<b>\$4,626,908</b>	<b>\$4,626,908</b>	-
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	900,802	896,724	919,756	901,908	901,908	-
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	7,801	3,930	3,930	4,079	4,079	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	15,952	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	924,555	900,654	923,686	905,987	905,987	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$924,555</b>	<b>\$900,654</b>	<b>\$923,686</b>	<b>\$905,987</b>	<b>\$905,987</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	353	399	399	427	427	-

Budget Support - Detail Revenues and Expenditures  
 2019-21 Biennium  
 Accountancy, Board of

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

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	130,323	170,940	174,004	152,860	152,860	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	49,047	53,606	51,167	51,053	51,053	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	69,148	68,897	68,897	69,305	69,305	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	486	552	552	464	464	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	5,548	5,404	5,404	5,436	5,436	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	219,961	266,688	276,576	281,472	281,472	-
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	474,866	566,486	576,999	561,017	561,017	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$474,866</b>	<b>\$566,486</b>	<b>\$576,999</b>	<b>\$561,017</b>	<b>\$561,017</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	-	-	-	(13,386)	(13,386)	-
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	27,024	27,024	-	-	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	27,024	27,024	(13,386)	(13,386)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>\$27,024</b>	<b>\$27,024</b>	<b>(\$13,386)</b>	<b>(\$13,386)</b>	<b>-</b>

Budget Support - Detail Revenues and Expenditures  
 2019-21 Biennium  
 Accountancy, Board of

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

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	1,399,421	1,494,164	1,527,709	1,453,618	1,453,618	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,399,421</b>	<b>\$1,494,164</b>	<b>\$1,527,709</b>	<b>\$1,453,618</b>	<b>\$1,453,618</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	17,357	34,890	34,890	36,216	36,216	-
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	9,044	25,105	25,105	26,059	26,059	-
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	30,591	16,032	16,032	16,641	16,641	-
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	50,926	48,661	48,661	50,510	49,713	-
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	24,568	44,645	44,645	46,342	46,342	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	50,556	60,735	60,735	90,910	80,899	-
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	61,618	67,588	67,588	70,156	70,134	-
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	3,372	11,805	11,805	12,254	12,254	-
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	90,825	152,084	152,084	158,472	158,472	-
<b>4315 IT Professional Services</b>						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	2,703	52,888	52,888	55,109	55,109	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	218,433	208,698	208,698	444,778	418,314	-
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,477	1,250	1,250	1,298	1,298	-
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	13,462	18,375	18,375	19,073	19,073	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	113,262	147,022	147,022	152,609	152,609	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	10,920	16,406	16,406	17,029	17,029	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	138,543	162,627	162,627	168,807	169,705	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	5,805	5,805	6,026	6,026	-
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	24,430	15,202	15,202	15,780	15,780	-
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	862,087	1,089,818	1,089,818	1,388,069	1,351,673	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$862,087</b>	<b>\$1,089,818</b>	<b>\$1,089,818</b>	<b>\$1,388,069</b>	<b>\$1,351,673</b>	-
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	-
<b>TOTAL EXPENDITURES</b>	<b>\$2,261,508</b>	<b>\$2,583,982</b>	<b>\$2,617,527</b>	<b>\$2,841,687</b>	<b>\$2,805,291</b>	-

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	1,621,147	1,162,566	1,129,021	1,785,221	1,821,617	-
<b>TOTAL ENDING BALANCE</b>	<b>\$1,621,147</b>	<b>\$1,162,566</b>	<b>\$1,129,021</b>	<b>\$1,785,221</b>	<b>\$1,821,617</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	8	8	8	8	8	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	8.00	7.50	7.50	7.50	7.50	-
<b>TOTAL AUTHORIZED FTE</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	-

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>BEGINNING BALANCE</b>				
<b>0025 Beginning Balance</b>				
3400 Other Funds Ltd	1,903,493	1,903,493	0	-
<b>REVENUE CATEGORIES</b>				
<b>LICENSES AND FEES</b>				
<b>0205 Business Lic and Fees</b>				
3400 Other Funds Ltd	2,533,515	2,533,515	0	-
<b>FINES, RENTS AND ROYALTIES</b>				
<b>0505 Fines and Forfeitures</b>				
3400 Other Funds Ltd	130,000	130,000	0	-
<b>INTEREST EARNINGS</b>				
<b>0605 Interest Income</b>				
3400 Other Funds Ltd	55,000	55,000	0	-
<b>SALES INCOME</b>				
<b>0705 Sales Income</b>				
3400 Other Funds Ltd	900	900	0	-
<b>OTHER</b>				
<b>0975 Other Revenues</b>				
3400 Other Funds Ltd	4,000	4,000	0	-
<b>TOTAL REVENUES</b>				
3400 Other Funds Ltd	2,723,415	2,723,415	0	-
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	4,626,908	4,626,908	0	-
<b>EXPENDITURES</b>				

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3110 Class/Unclass Sal. and Per Diem</b>				
3400 Other Funds Ltd	901,908	901,908	0	-
<b>3170 Overtime Payments</b>				
3400 Other Funds Ltd	3,930	3,930	0	-
<b>TOTAL SALARIES &amp; WAGES</b>				
3400 Other Funds Ltd	905,838	905,838	0	-
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	427	427	0	-
<b>3220 Public Employees' Retire Cont</b>				
3400 Other Funds Ltd	152,835	152,835	0	-
<b>3221 Pension Obligation Bond</b>				
3400 Other Funds Ltd	51,167	51,167	0	-
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	69,294	69,294	0	-
<b>3250 Worker's Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	464	464	0	-
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	5,404	5,404	0	-
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	281,472	281,472	0	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>				

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	561,063	561,063	0	-
<b>TOTAL PERSONAL SERVICES</b>				
3400 Other Funds Ltd	1,466,901	1,466,901	0	-
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
3400 Other Funds Ltd	34,890	34,890	0	-
<b>4125 Out of State Travel</b>				
3400 Other Funds Ltd	25,105	25,105	0	-
<b>4150 Employee Training</b>				
3400 Other Funds Ltd	16,032	16,032	0	-
<b>4175 Office Expenses</b>				
3400 Other Funds Ltd	48,661	48,661	0	-
<b>4200 Telecommunications</b>				
3400 Other Funds Ltd	44,645	44,645	0	-
<b>4225 State Gov. Service Charges</b>				
3400 Other Funds Ltd	60,735	60,735	0	-
<b>4250 Data Processing</b>				
3400 Other Funds Ltd	67,588	67,588	0	-
<b>4275 Publicity and Publications</b>				
3400 Other Funds Ltd	11,805	11,805	0	-
<b>4300 Professional Services</b>				
3400 Other Funds Ltd	152,084	152,084	0	-
<b>4315 IT Professional Services</b>				
3400 Other Funds Ltd	52,888	52,888	0	-



Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	208,698	208,698	0	-
<b>4375 Employee Recruitment and Develop</b>				
3400 Other Funds Ltd	1,250	1,250	0	-
<b>4400 Dues and Subscriptions</b>				
3400 Other Funds Ltd	18,375	18,375	0	-
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	147,022	147,022	0	-
<b>4575 Agency Program Related S and S</b>				
3400 Other Funds Ltd	16,406	16,406	0	-
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	162,627	162,627	0	-
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	5,805	5,805	0	-
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	15,202	15,202	0	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	1,089,818	1,089,818	0	-
<b>TOTAL EXPENDITURES</b>				
3400 Other Funds Ltd	2,556,719	2,556,719	0	-
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	2,070,189	2,070,189	0	-
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	8	8	0	-

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 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

7.50

7.50

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		
<b>EXPENDITURES</b>				
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3170 Overtime Payments</b>				
3400 Other Funds Ltd	149	149	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	25	25	0	0.00%
<b>3221 Pension Obligation Bond</b>				
3400 Other Funds Ltd	(114)	(114)	0	0.00%
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	11	11	0	0.00%
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	32	32	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	(46)	(46)	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$46)</b>	<b>(\$46)</b>	<b>\$0</b>	<b>0.00%</b>

**P.S. BUDGET ADJUSTMENTS**

3455 Vacancy Savings

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	(13,386)	(13,386)	0	0.00%
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	(13,283)	(13,283)	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$13,283)</b>	<b>(\$13,283)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(13,283)	(13,283)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$13,283)</b>	<b>(\$13,283)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	13,283	13,283	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>\$13,283</b>	<b>\$13,283</b>	<b>\$0</b>	<b>0.00%</b>

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 1,326 1,326 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 954 954 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 609 609 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 1,849 1,849 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 1,697 1,697 0 0.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd 30,175 30,175 0 0.00%

4250 Data Processing

3400 Other Funds Ltd 2,568 2,568 0 0.00%

4275 Publicity and Publications

3400 Other Funds Ltd 449 449 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	6,388	6,388	0	0.00%
<b>4315 IT Professional Services</b>				
3400 Other Funds Ltd	2,221	2,221	0	0.00%
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	42,032	42,032	0	0.00%
<b>4375 Employee Recruitment and Develop</b>				
3400 Other Funds Ltd	48	48	0	0.00%
<b>4400 Dues and Subscriptions</b>				
3400 Other Funds Ltd	698	698	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	5,587	5,587	0	0.00%
<b>4575 Agency Program Related S and S</b>				
3400 Other Funds Ltd	623	623	0	0.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	6,180	6,180	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	221	221	0	0.00%
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	578	578	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		
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	104,203	104,203	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$104,203</b>	<b>\$104,203</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	104,203	104,203	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$104,203</b>	<b>\$104,203</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	(104,203)	(104,203)	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>(\$104,203)</b>	<b>(\$104,203)</b>	<b>\$0</b>	<b>0.00%</b>

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		
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4175 Office Expenses</b>				
3400 Other Funds Ltd	-	(797)	(797)	100.00%
<b>4225 State Gov. Service Charges</b>				
3400 Other Funds Ltd	-	(10,011)	(10,011)	100.00%
<b>4250 Data Processing</b>				
3400 Other Funds Ltd	-	(22)	(22)	100.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	-	898	898	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	-	(9,932)	(9,932)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$9,932)</b>	<b>(\$9,932)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	-	(9,932)	(9,932)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$9,932)</b>	<b>(\$9,932)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	9,932	9,932	100.00%
<b>TOTAL ENDING BALANCE</b>	-	<b>\$9,932</b>	<b>\$9,932</b>	<b>100.00%</b>



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		
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	-	(14,918)	(14,918)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	-	(14,918)	(14,918)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$14,918)</b>	<b>(\$14,918)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	-	(14,918)	(14,918)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$14,918)</b>	<b>(\$14,918)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	14,918	14,918	100.00%
<b>TOTAL ENDING BALANCE</b>	-	<b>\$14,918</b>	<b>\$14,918</b>	<b>100.00%</b>

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		
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	194,048	182,502	(11,546)	(5.95%)
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	194,048	182,502	(11,546)	(5.95%)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$194,048</b>	<b>\$182,502</b>	<b>(\$11,546)</b>	<b>(5.95%)</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	194,048	182,502	(11,546)	(5.95%)
<b>TOTAL EXPENDITURES</b>	<b>\$194,048</b>	<b>\$182,502</b>	<b>(\$11,546)</b>	<b>(5.95%)</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	(194,048)	(182,502)	11,546	5.95%
<b>TOTAL ENDING BALANCE</b>	<b>(\$194,048)</b>	<b>(\$182,502)</b>	<b>\$11,546</b>	<b>5.95%</b>

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

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	HP	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	6,971.00		167,304			167,304
000	UA	C0103	AP OFFICE SPECIALIST 1	1	.50	12.00	3,262.00		39,144			39,144
000	UA	C0107	AP ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,483.00		167,184			167,184
000	UA	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,736.00		89,664			89,664
000	UA	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	3,915.00		93,960			93,960
000	UA	C5235	JP FINANCIAL INVESTIGATOR 1	2	2.00	48.00	7,071.50		339,432			339,432
000				8	7.50	180.00	2,599.53		901,908			901,908
				8	7.50	180.00	2,599.53		901,908			901,908
				8	7.50	180.00	2,599.53		901,908			901,908

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

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
				8	7.50	180.00	2,599.53		901,908			901,908

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	HP	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	6,971.00		167,304			167,304
000	UA	C0103	AP OFFICE SPECIALIST 1	1	.50	12.00	3,262.00		39,144			39,144
000	UA	C0107	AP ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,483.00		167,184			167,184
000	UA	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,736.00		89,664			89,664
000	UA	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	3,915.00		93,960			93,960
000	UA	C5235	JP FINANCIAL INVESTIGATOR 1	2	2.00	48.00	7,071.50		339,432			339,432
				8	7.50	180.00	2,599.53		901,908			901,908

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	2,599.53		901,908			901,908

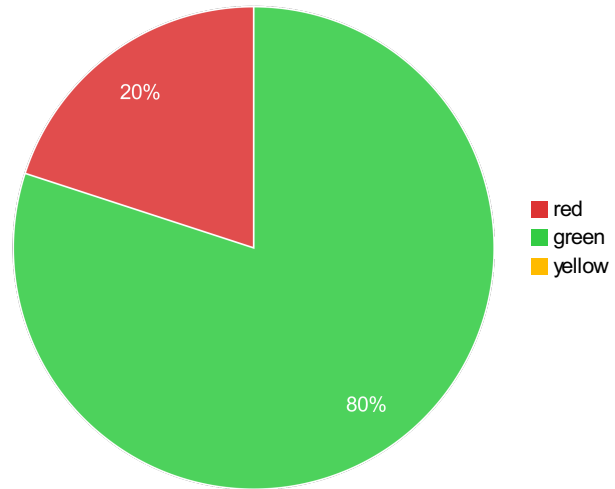
# Accountancy, Board of

Annual Performance Progress Report

Reporting Year 2019

Published: 2/13/2019 1:14:50 PM

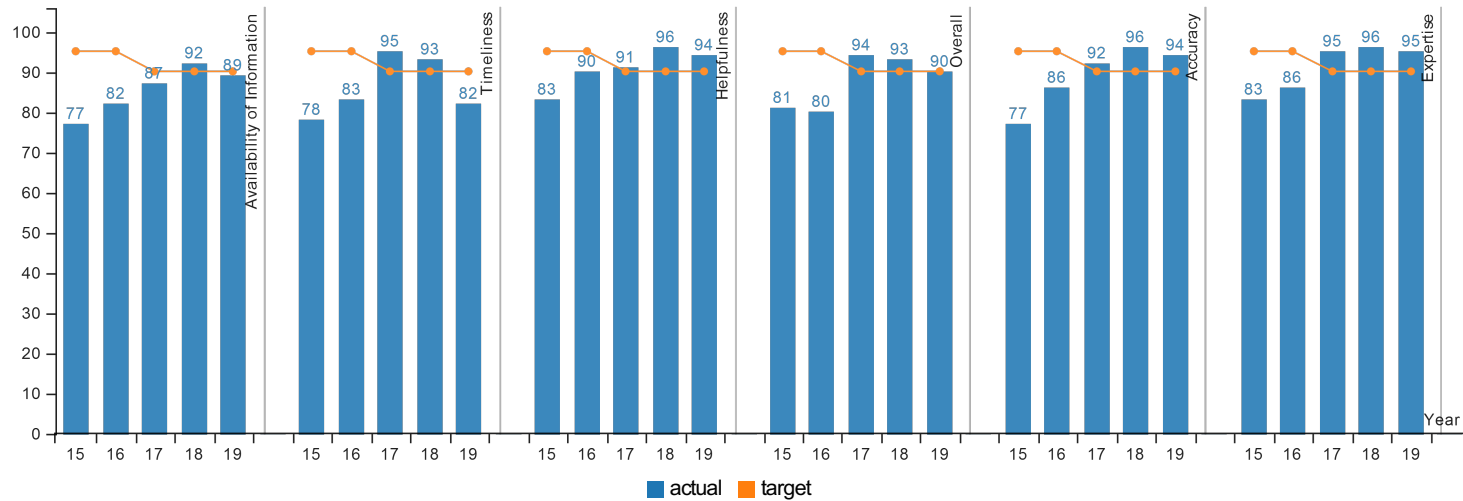
KPM #	Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	Number of days from date of Complaints 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.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	80%	0%	20%



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	2015	2016	2017	2018	2019
<b>Availability of Information</b>					
Actual	77%	82%	87%	92%	89%
Target	95%	95%	90%	90%	90%
<b>Timeliness</b>					
Actual	78%	83%	95%	93%	82%
Target	95%	95%	90%	90%	90%
<b>Helpfulness</b>					
Actual	83%	90%	91%	96%	94%
Target	95%	95%	90%	90%	90%
<b>Overall</b>					
Actual	81%	80%	94%	93%	90%
Target	95%	95%	90%	90%	90%
<b>Accuracy</b>					
Actual	77%	86%	92%	96%	94%
Target	95%	95%	90%	90%	90%
<b>Expertise</b>					
Actual	83%	86%	95%	96%	95%
Target	95%	95%	90%	90%	90%

This KPM meets or exceeds in all categories with exception to timeliness and availability of information.

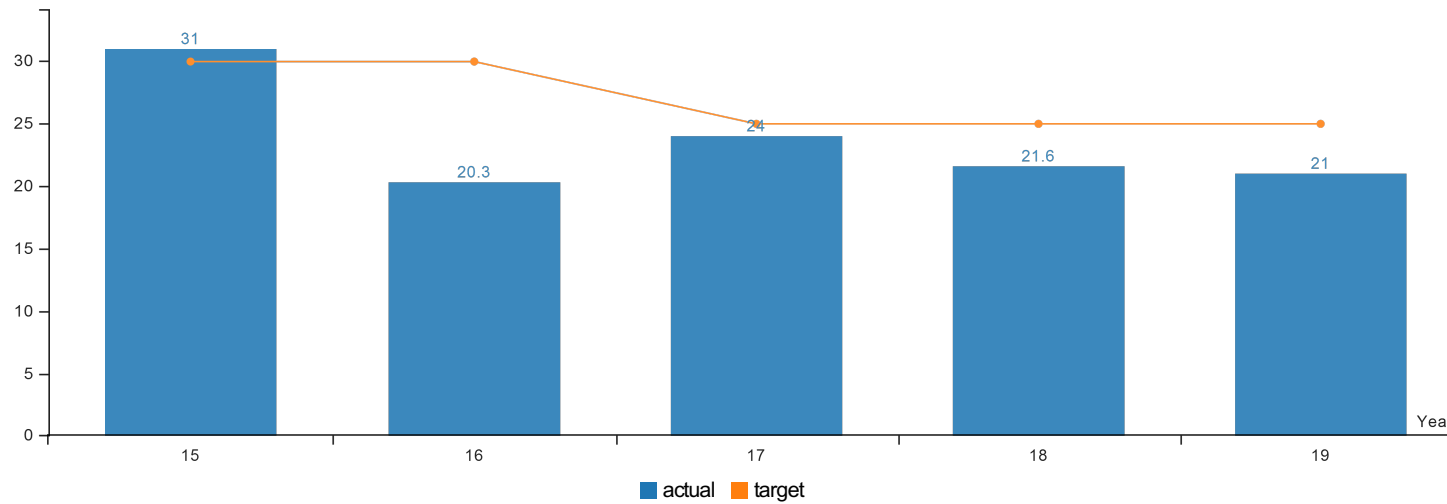
While availability of information was 1% under target, the Board continues to provide up-to-date information. In January 2019, the Board published its first newsletter since 2010 which was posted to the Board's website and sent to all our licensees, candidates, applicants and firms. The feedback from this outreach was well received and the Board plans to publish quarterly.

**Factors Affecting Results**

With regard to the drop in the Board's timeliness, the Board experienced a high volume of turnover in our licensing department during 2017-2018. The licensing department handles a high volume of applications with a peak in May through August when bi-annual renewals are processed. Because the Board has not yet implemented an online licensing system, over 4,000 applications are processed manually. During the 2018 renewal cycle, the Board only had two staff working on the renewals. I anticipate these number improving significantly in 2019 due to the fact the Board office is now fully staffed.

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

\* Upward Trend = negative result



Report Year	2015	2016	2017	2018	2019
<b>Number of days from Complaints Committee recommendation to determination by Board</b>					
Actual	31	20.30	24	21.60	21
Target	30	30	25	25	25

**How Are We Doing**

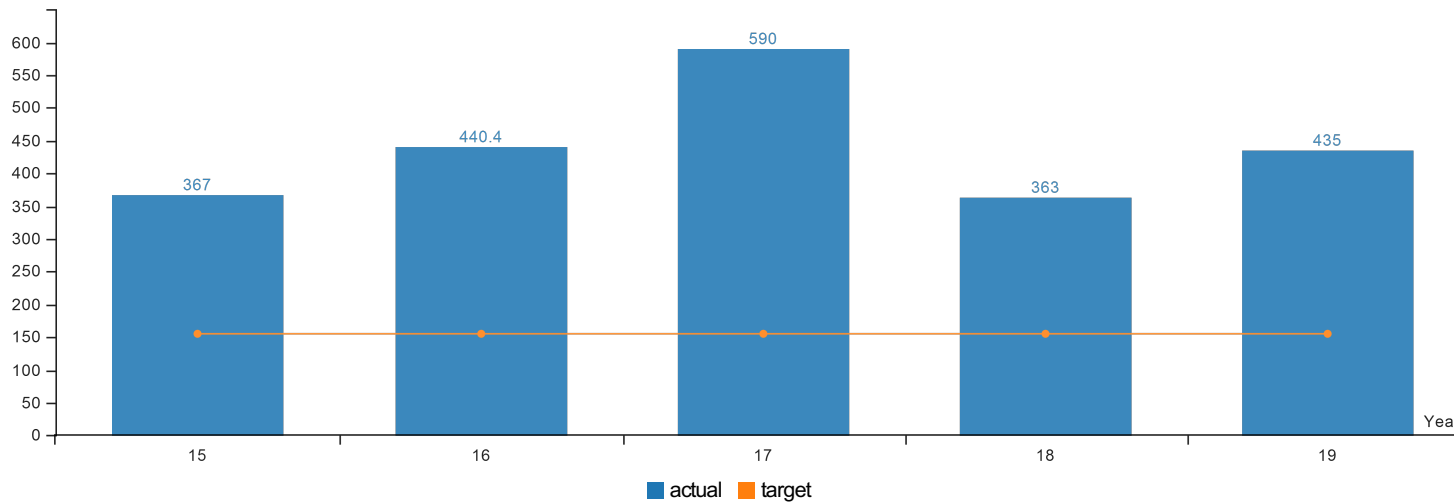
The Board has significantly improved on this measure since inception in 2015 and show consistent numbers since 2018. This is a result of the introduction of a more efficient process that eliminates, in some cases, any delays from the complaints committee process and allows the Board to resolve some cases directly or by consent agenda. This method streamlines the process without sacrificing the quality of complaints received.

**Factors Affecting Results**

The method developed focuses complaint committee resources and direct recommendations to the Board through a consent agenda approach.

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

\* Upward Trend = negative result



Report Year	2015	2016	2017	2018	2019
<b>Number of days taken to complete investigative report</b>					
Actual	367	440.40	590	363	435
Target	155	155	155	155	155

#### How Are We Doing

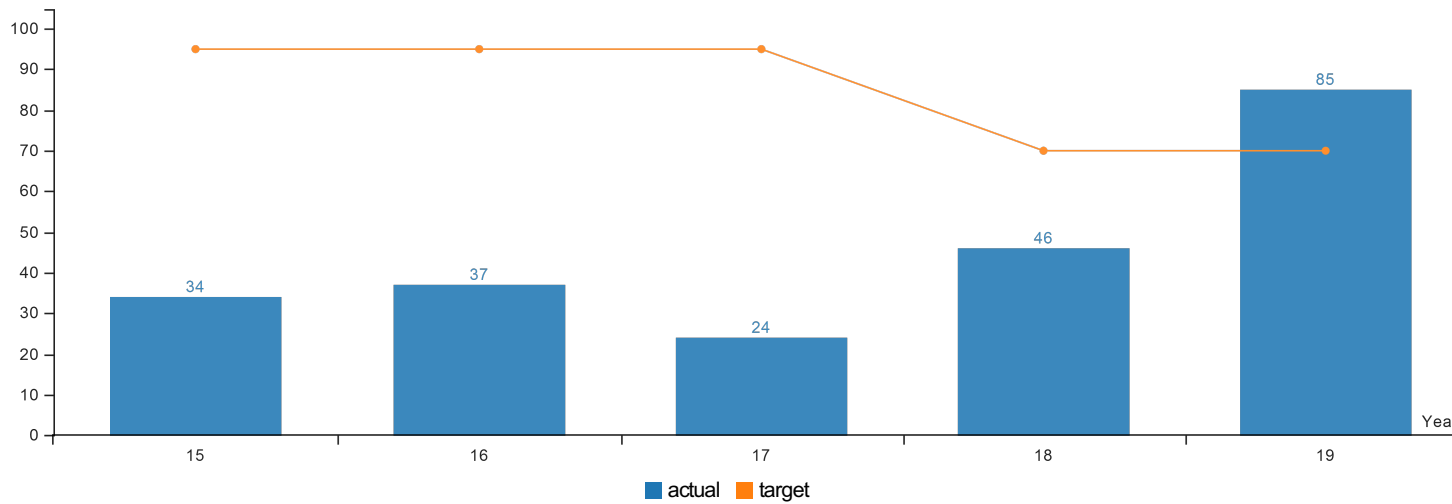
Performance on this measure continues to fluctuate. While the numeric performance of this measure does not meet targets, it is a representation of a significant effort to resolve the backlog of cases. Our investigators, together with the complaints committee and Board have made a significant dent in this area and together with the efficiencies in process our improvement will continue to show.

#### Factors Affecting Results

One factor effecting the results for this measure is litigation reporting by firms and licensees. When litigation is reported to the Board, a letter is sent to the respondent, however, most litigation cases take a significant time to be resolved, which results in a higher number of days to reach the Board for a final determination.

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

\* Upward Trend = positive result



Report Year	2015	2016	2017	2018	2019
<b>Percentage of cases wherein parties are notified within 5 days of receipt of complaint</b>					
Actual	34%	37%	24%	46%	85%
Target	95%	95%	95%	70%	70%

**How Are We Doing**

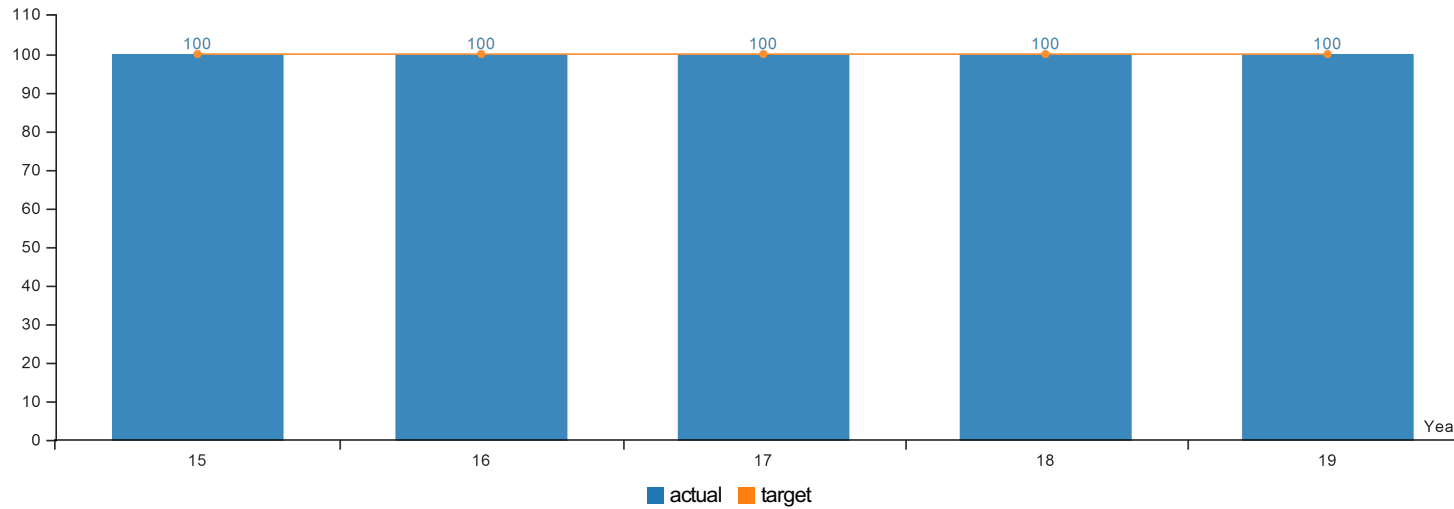
The Board has significantly improved from 46% during the last reporting period to 85% as of this reporting period.

**Factors Affecting Results**

The Board understands the significance of communication with respondents and complainants and has made every effort to communicate timely.

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

\* Upward Trend = positive result



Report Year	2015	2016	2017	2018	2019
<b>Metric Value</b>					
Actual	100	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.

# OREGON BOARD OF ACCOUNTANCY



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## Diversity & Inclusion /Affirmative Action Plan

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Kimberly Fast, Executive Director  
3218 Pringle Road SE, Suite 110  
Salem, OR 97302-6307  
Ph.: 503-378-2280

**2019-2021**



# Oregon

Kate Brown, Governor

## Board of Accountancy

3218 Pringle Rd SE Ste 110  
Salem, OR 97302-6307  
503-378-4181  
Fax 503-378-3575  
[www.oregon.gov/boa](http://www.oregon.gov/boa)  
[boa.info@oregon.gov](mailto:boa.info@oregon.gov)

September 28, 2018

Governor's Office of Diversity & Inclusion / Affirmative Action  
Attn: Nakeia Daniels  
900 Court St NE Ste 254  
Salem OR 97301

Dear Ms. Daniels,

Thank you for the opportunity to provide you with a copy of the Oregon Board of Accountancy's (BOA) Diversity & Inclusion / Affirmative Action plan for 2017-19 and goals for 2019-21.

The Oregon Board of Accountancy will continue with initiatives as an agency and as a service provider for state government.

If you have any questions, please contact me at 503-378-2280 or [Kimberly.fast@oregon.gov](mailto:Kimberly.fast@oregon.gov).

Sincerely,

Kimberly Fast  
Executive Director





## DESCRIPTION OF AGENCY

### A. Mission and Objectives

The mission of the Oregon Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules. The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Oregon.

The Board of Accountancy assures that approximately 9,000 CPAs, PAs, municipal auditors and public accounting firms registered to practice in Oregon demonstrate and maintain professional competency to serve the needs of their clients and other users of their services. The Board is authorized by ORS chapter 673 to establish and enforce standards and regulations and license qualified applicants to practice public accountancy in Oregon.

### B. Name of Agency Director/Administrator

Kimberly Fast, Executive Director  
3218 Pringle Road SE, Suite 110  
Salem, OR 97302-6307  
Ph.: 503-378-2280  
E-mail: Kimberly.fast@oregon.gov

### C. Name of Governor's Policy Advisor

Unassigned as of Submission  
Office of the Governor  
State Capitol Building, Room 160  
900 Court Street NE  
Salem, OR 97301  
Ph.: 503.378.3132

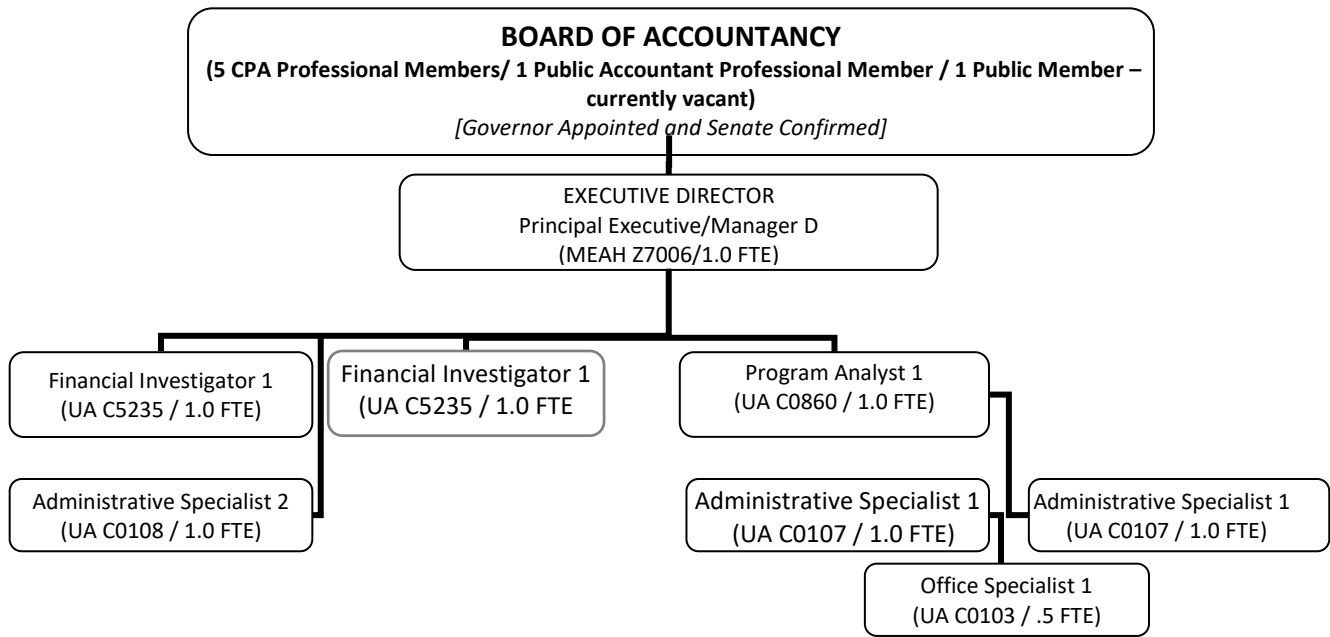
### D. Name of Affirmative Action Representative

Julie Nadeau  
3218 Pringle Road SE, Suite 110  
Salem, OR 97302-6307  
Ph.: 503-378-2270  
E-mail: Julie.nadeau@oregon.gov

### E. Name of Diversity & Inclusion Representative

Kimberly Fast, Executive Director  
3218 Pringle Road SE, Suite 110  
Salem, OR 97302-6307  
Ph.: 503-378-2280  
E-Mail: Kimberly.fast@oregon.gov

# ORGANIZATIONAL CHART



## AFFIRMATIVE ACTION POLICY

It is the policy of the State of Oregon that employment without discrimination is recognized as and declared to be a civil right. The State of Oregon is committed to achieving a workforce that represents the diversity of Oregon community and is a leader in providing its citizens fair and equal employment opportunity.

Accordingly, the Oregon Board of Accountancy shall:

1. Maintain a policy of equal treatment and equality of opportunity in employment for all applicants and employees in its employment decisions, which include, but are not limited to: hiring, promotion, demotion, transfer, termination, layoff, training, compensation, benefits, and performance evaluations.
2. Apply all terms, conditions, benefits, and privileges of employment with the agency to all applicants and employees regardless of race, color, religion, age, sex, sexual orientation, marital status, national origin, political affiliation, disability, or any other reason prohibited by the law or policy of the state or federal government.
3. Adopt and disseminate the Oregon Board of Accountancy Affirmative Action Plan, which describes the affirmative action being taken by the agency to ensure equity of employment in a work environment that is free from discrimination.

## AGENCY AFFIRMATIVE ACTION POLICY STATEMENT

The Oregon Board of Accountancy is committed to achieving a work force that represents the diversity of Oregon’s population and to providing fair and equal employment opportunities. The

Oregon Board of Accountancy is committed to an affirmative action program that provides equal opportunities for all persons regardless of race, color, religion, sex, sexual orientation, national origin, marital status, age or disability. The Oregon Board of Accountancy provides an environment for each applicant and employee that is free from sexual harassment, as well as harassment and intimidation on account of an individual's race, color, religion, gender, sexual orientation, national origin, age, marital status or disability. The Oregon Board of Accountancy employment practices are consistent with the State's Affirmative Action Plan Guidelines and with state and federal laws, which preclude discrimination.

The impact of the Affirmative Action Plan can be fully realized only to the extent that its provisions are known by those who must apply it and those who benefit from it. With this in mind, the following describes methods used to disseminate the information both internally and externally. The responsibility for dissemination of the agency's Affirmative Action Plan Policy Statement and Affirmative Action Plan has been delegated to the Affirmative Action Representative. Such communication is both internal and external, will include but is not limited to:

A statement from the Executive Director to all employees communicating the existence of the plan in order to:

- Be aware of the plan and can avail themselves of its benefit; and
- Be aware of individual responsibility for effective implementation of the plan.
- Conduct special meetings with management and supervisory personnel in which the Executive Director shall explain the intent of the Affirmative Action Plan and clearly communicate the Executive Director's personal commitment to and support of equal employment opportunity;
- Distribute the plan to all managerial and/or supervisory staff who have the authority to recruit, hire, train, and/or promote;
- Review with each manager and/or supervisor their responsibility for achieving the agency's affirmative action goals and objectives and provide other relevant affirmation action information throughout the year.
- Include the Affirmative Action Policy Statement, Affirmative Action Plan and Grievance Procedure as part of each new employee's orientation;
- Post the agency's Affirmative Action Policy Statement and Grievance Procedure on the employee's bulletin board; and
- Post the agency's Affirmative Action Policy Statement, Affirmative Action Plan, and Grievance Procedure on agency's website.
- Distribute the agency's Affirmative Action Policy Statement, Affirmative Action Plan and Grievance Procedure to any employee upon request.
- All recruitment announcements, applications for employment, and newspaper will contain the phrase, "An Equal Opportunity Employer;"
- The Oregon Board of Accountancy Affirmative Action Plan is posted on the agency's Internet site and made available to the public upon request.

- Provide copies of the agency's Affirmative Action Policy Statement, Affirmative Action Plan and Grievance Procedure to any person, including job applicants, upon request;
- Notify all bidders, contractors, subcontractors and suppliers of the agency's affirmative action policy. Notices shall include a statement that the agency will not knowingly do business with any bidder, contractor, subcontractor, or supplier of materials that discriminates against members of any protected class.

## **DIVERSITY AND INCLUSION STATEMENT**

The Board of Accountancy is committed to establishing, monitoring and maintain a work environment where all employees are given opportunities to develop, treated with respect and integrity and feel part of the Boards goals and mission. This is accomplished by promoting a diverse staff where everyone feels supported and valued.

The Board of Accountancy is an equal-opportunity employer that is committed to a pro-active role in recruitment and selection process. Further, the Board provides an environment that is inclusive of all staff talents, knowledge, experiences and personalities that provide an inclusive and diverse staff to achieve the Board's mission and goals.

To achieve workforce diversity, the Oregon Board of Accountancy is positioning itself with a strong commitment to its agency's affirmative action program. This includes strong leadership support and commitment to provide necessary resources.

Continued support from leadership creates an environment of inclusion and opportunities for staff.

- Continued management involvement in planning and conducting affirmative action/equal employment opportunity activities.
- Assign adequate resources to the affirmative action/equal employment opportunity activities.
- Evaluate training resources in intercultural communication to address the communication style across cultures and generational differences within the Board of Accountancy.

## **HUMAN RESOURCE SERVICES**

The Oregon Board of Accountancy's Human Resource Services are provided by the Department of Administrative Services, Chief Human Resource Office (CHOR). The Board of Accountancy works closely with our assigned human resource business partner on all recruitments, promotions, and personnel issues that arise. The Board will also work closely with CHOR for succession planning goals and objectives.

## **TRAINING, EDUCATION AND PROFESSIONAL DEVELOPMENT**

The Board of Accountancy recognizes that its employees are its greatest resources. Investing in employee development and enhancing employee knowledge, skills and abilities is one of the agency's highest priorities.

Continued professional development and training opportunities ensures that employees are provided with the skills needed to excel in their work, and therefore be retained in the agency. The Oregon Board of Accountancy uses a variety of approaches to establish a climate that supports continuous learning and development through the following:

- Establish clear paths for acquiring the skills, knowledge and experience that employees need for their continuing learning and career development.
- Establish developmental opportunities for employees, such as detail assignments and leadership training to give everyone interested in a chance to participate in assignments that prepare them for high-level positions.
- Use a variety of ways to provide training and developmental experience for employees such as:
  - Webinars and other interactive online training
  - Internal and external training courses
  - Establish individual needs and training requests during the yearly evaluations

Investing in training opportunities for all employees reflects the value and support the Board places on our employees.

## **COMMUNITY ENGAGEMENT EFFORTS**

The Oregon Board of Accountancy’s greatest strength is the quality of and diversity of our employees and Board members who differ in age and gender. The Board is committed to fostering collaborative working relationships with our local organizations to various initiatives, such as:

- Contact with local groups representing protected classes.
- Affirmation to such groups that the agency is an equal employment opportunity employer
- Sharing promotional opportunities as they arise, to all employees in particular, those who are members of the protected classes.

## **AFFIRMATIVE ACTION 2017-19 OBJECTIVES:**

To a significant extent, Board membership is determined by application submitted to the Governor’s office. For 2017-19, the Board of Accountancy will actively work with its partners to increase the diversity of the Board membership to encourage applicants of diverse backgrounds to seek positions on the Board. This will be accomplished through work with the Board’s associations, notices on the Board’s website and efforts to coordinate with the Governor’s office. In addition, the Board’s Director will continue to build on the successes from 2017-19 by making hiring of culturally diverse staff a priority consideration in any recruitment process. In day to day interactions with the general public and the Board of Accountancy licensees, the Board and Board staff will endeavor to continue to treat all persons with respect and to provide equal treatment, regardless of race, religion, national origin, gender, age, marital status, sexual preference or identity or disability. All Board of Accountancy activities will be fully accessible to persons with disabilities.

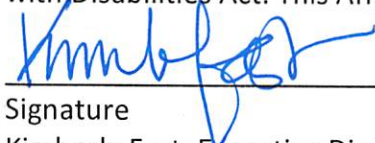
## **AFFIRMATIVE ACTION 2019-21 OBJECTIVES**

The OBOA’s goal for 2019-21 has been to continue to maintain OBOA's commitment to affirmative action and equal opportunity, and to recruit staff and Board members who reflect the Board's commitment to diversity and inclusion. The Board has 7 volunteer Board members appointed by the Governor and confirmed by the Senate, and 7.5 staff.

The OBOA has worked to promote selection of women and minorities to the Board and staff. OBOA's 7-member board has seen improvement in gender balance; the Board is now composed of 3 women and 3 men (currently one vacant public member position). At the staff level, OBOA has shifted and women are now the majority (5 women / 2 men / 1 vacant position). During the 2015-17 biennium, the Board hired an Asian-American CPA of Vietnamese heritage in December 2015 and in May 2018 the Board hired an African-American staff member. At the Board level, the Governor's Office appointed an Asian-American (Chinese) heritage in 2018.

In day-to-day interactions with the general public and with our 8,000 licensees, OBOA staff has endeavored to treat all persons with respect and to provide equal treatment, regardless of race, religion, national origin, gender, age, marital status, sexual preference or identity, or disability. In this regard, OBOA has received no complaints of discriminatory treatment from members of the public or Board licensees. The OBOA is scrupulous to assure that all Board activities are fully accessible to persons with disabilities.

The Oregon Board of Accountancy remains committed to its policy on Affirmative Action and Equal Opportunity and to a rigorous and active affirmative action program. My personal commitment to these ideas is represented in the Affirmative Action Plan. Likewise, the Plan represents the Oregon Board of Accountancy's commitment to equal opportunity and affirmative action in employment and public service consistent with all applicable federal and state laws, including, but not limited to: Executive Order 11246; Title VII of the Civil Rights Act of 1964; Sections 503 and 504 of the Rehabilitation Act of 1974; the Vietnam Era Veterans Readjustment Assistance Act; and the Americans with Disabilities Act. This Affirmative Action Plan has my complete authorization and commitment.



Signature

Kimberly Fast, Executive Director

9/18/2018

Date

If you have any questions regarding the agency's Affirmative Action Plan please contact the Affirmative Action Representative listed below.

Julie Nadeau  
Affirmative Action Representative  
OREGON BOARD OF ACCOUNTANCY  
3218 Pringle Road SE, Suite 110  
Salem, OR 97302-6307  
Ph.: 503-378-2270  
e-mail: Julie.nadeau@oregon.gov