

**SB 5501 BUDGET REPORT and MEASURE SUMMARY**

**Joint Committee On Ways and Means**

**Prepared By:** Breanna McGehee, Department of Administrative Services

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

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**Board of Accountancy**

**2019-21**

PRELIMINARY

**Budget Summary\***

	2017-19 Legislatively Approved Budget <sup>(1)</sup>	2019-21 Current Service Level	2019-21 Committee Recommendation	Committee Change from 2017-19 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 2,617,527	\$ 2,647,639	\$ 2,830,141	\$ 212,614	8.1%
Total	\$ 2,617,527	\$ 2,647,639	\$ 2,830,141	\$ 212,614	8.1%

**Position Summary**

Authorized Positions	8	8	8	0
Full-time Equivalent (FTE) positions	7.50	7.50	7.50	0.00

<sup>(1)</sup> Includes adjustments through December 2018

\* Excludes Capital Construction expenditures

**Summary of Revenue Changes**

The Board of Accountancy is funded solely by Other Funds revenues received from license and application fees, renewal fees, exam fees, civil penalties and from the sale of lists and public documents as allowed by law. License (new and renewal), application and exam fees compromise 95 percent of all revenue collected by the Board. With the adoption of the Subcommittee recommendations, the agency’s estimated 2019-21 ending fund balance is \$1,796,767 or the equivalent of approximately 15 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 \$2,830,141 Other Funds and 7.50 full-time equivalent positions. This is an 8.1 percent increase from the 2017-19 Legislatively Approved Budget.

The Subcommittee approved Package 101, DOJ Flat-rate Agreement; which increases Other Funds expenditure limitation in Services and Supplies by \$182,502 to cover anticipated increase in the Department of Justice Flat-rate agreement.

**Summary of Performance Measure Action**

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

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

Board of Accountancy  
Breanna McGehee -- 971-301-0189

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2017-19 Legislatively Approved Budget at Dec 2018 *	\$ -	\$ -	\$ 2,617,527	\$ -	\$ -	\$ -	2,617,527	8	7.50
2019-21 Current Service Level (CSL)*	\$ -	\$ -	\$ 2,647,639	\$ -	\$ -	\$ -	2,647,639	8	7.50
<b>SUBCOMMITTEE ADJUSTMENTS (from CSL)</b>									
Package 101: DOJ Flat-rate Agreement Services and Supplies	\$ -	\$ -	\$ 182,502	\$ -	\$ -	\$ -	182,502		
<b>TOTAL ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 182,502</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>182,502</b>	<b>0</b>	<b>0.00</b>
<b>SUBCOMMITTEE RECOMMENDATION *</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,830,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,830,141</b>	<b>8</b>	<b>7.50</b>
% Change from 2017-19 Leg Approved Budget	0.0%	0.0%	8.1%	0.0%	0.0%	0.0%	8.1%		
% Change from 2019-21 Current Service Level	0.0%	0.0%	6.9%	0.0%	0.0%	0.0%	6.9%		

\*Excludes Capital Construction Expenditures

PRELIMINARY

# Legislatively Approved 2019 - 2021 Key Performance Measures

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**Agency:** Accountancy, Board of

**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.

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2020	Target 2021
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	89%	90%	90%
	Timeliness		82%	90%	90%
	Helpfulness		94%	90%	90%
	Overall		90%	90%	90%
	Accuracy		94%	90%	90%
	Expertise		95%	90%	90%
2. TIMELY COMPLAINT RESPONSE - 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	85%	85%	85%
3. TIMELY INVESTIGATION - Average number of calendar days from date of letter advising parties that an investigation has begun to completion of investigative report.		Approved	435	240	240
4. TIMELY CASE RESOLUTION - Average number of calendar days from date of Complaints Committee recommendation to date of preliminary Board determination.		Approved	21	25	25
5. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

**LFO Recommendation:**

LFO recommends approval of Key Performance Measures and targets as presented. In addition, LFO recommends the Board of Accountancy work with LFO and DAS CFO during the interim to document its data collection and processing methods to ensure that KPM data provided are accurate and that definitions of data elements are consistent from year to year.

**SubCommittee Action:**

Approved LFO recommendation.