

Oregon Board of Accountancy

Governor's Budget

2021-23



**Oregon Board of Accountancy**  
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**2021-2023 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

**AGENCY NAME**

200 Hawthorne Ave SE Ste D450 Salem OR 97301

**AGENCY ADDRESS**

*Nancy Young-Oliver*

**SIGNATURE**

Board Chair

**TITLE**

**Notice:** Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

Agency Request

Governor's Budget

Legislatively Adopted

**SB 5501 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier: Sen. Roblan**

**Joint Committee On Ways and Means**

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**Action Date:** 03/22/19

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

**Senate Vote**

**Yeas:** 12 - Beyer, Frederick, Girod, Hansell, Heard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner, Winters

**House Vote**

**Yeas:** 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark

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

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

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**Board of Accountancy  
2019-21**



**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 comprise 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>	\$ -	\$ -	\$ 182,502	\$ -	\$ -	\$ -	\$ 182,502	0	0.00
<b>SUBCOMMITTEE RECOMMENDATION *</b>	\$ -	\$ -	\$ 2,830,141	\$ -	\$ -	\$ -	\$ 2,830,141	8	7.50
% 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

# Legislatively Approved 2019 - 2021 Key Performance Measures

Published: 3/21/2019 12:35:16 PM

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.

**SB 5501 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Rep. Gomberg

**Joint Committee On Ways and Means**

---

**Action Date:** 03/22/19

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

**House Vote**

**Yeas:** 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark

**Senate Vote**

**Yeas:** 12 - Beyer, Frederick, Girod, Hansell, Héard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner, Winters

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

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

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**Board of Accountancy**

**2019-21**

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**SubCommittee Action:**

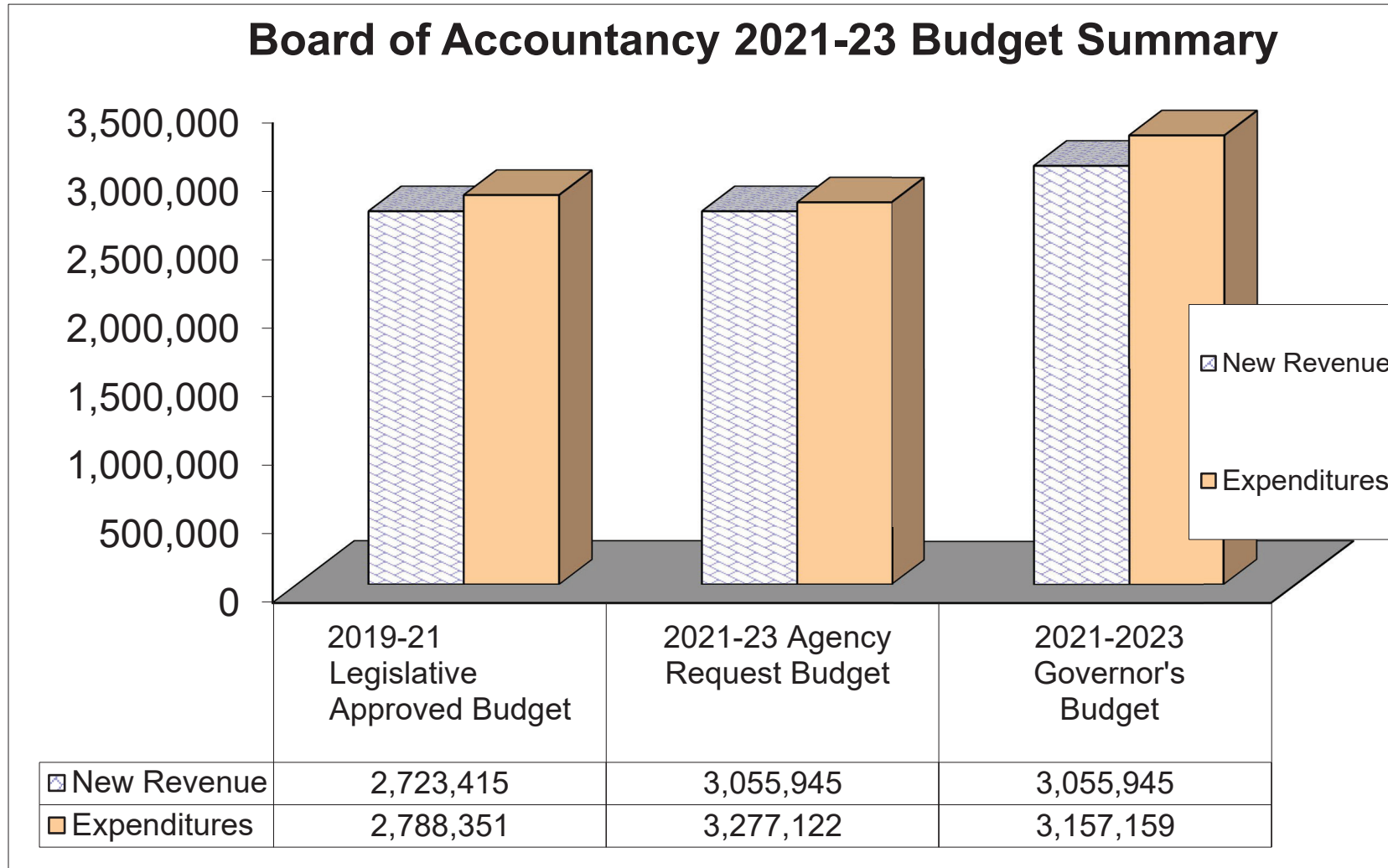
Approved LFO recommendation.



**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 2021-23 requests a spending authorization of \$3,277,122

**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, maintained for the past 9 years steady at around 9,300 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). At the time of submission, this Board has only one case in the contested case process. 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**

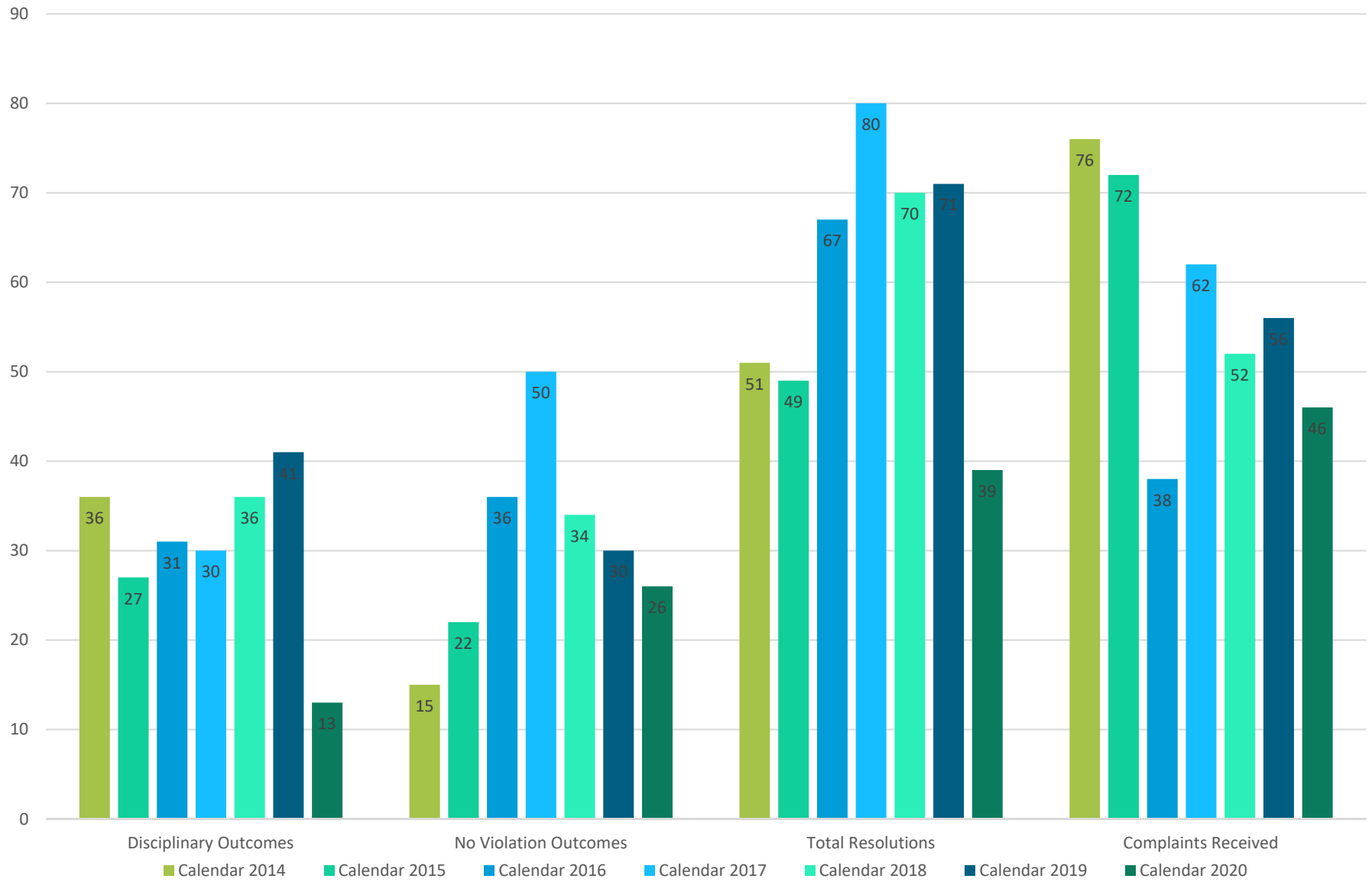
The Board, currently employees two CPA investigator positions which allows the agency to resolving cases at an increased rate. The process efficiency created in Fall 2013 of adding a pre-case inquiry process has resulted in fewer matters needing to be opened as cases requiring consideration by the Board of Accountancy Complaints Committee. In addition, the Board has implemented additional processes to resolve reporting inquiries (occurs when firms or licensees report litigation and/or regulatory action). We continue to look for opportunities to resolve all cases in a timely and fair manner.

That said, this remains the most significant area of challenge. The case backlog at the time of this writing to this point in 2020, has improved significantly from in the past an average of 90 cases to now approximately 58 cases. The Board can point to the efficiency of having created an inquiry process in Fall 2013, in which 596 inquiries have been opened to date, with 560 inquiries closed and 124 inquiries that required more investigation and were moved to a case. The Board has also implemented a reporting inquiry process that provides monitoring for licensees and firms who are in litigation. Currently there have been 234 reporting inquiries opened since inception in November 2013 and 181 have been closed. There were 15 reporting inquiries that required more investigation and were moved to a case.

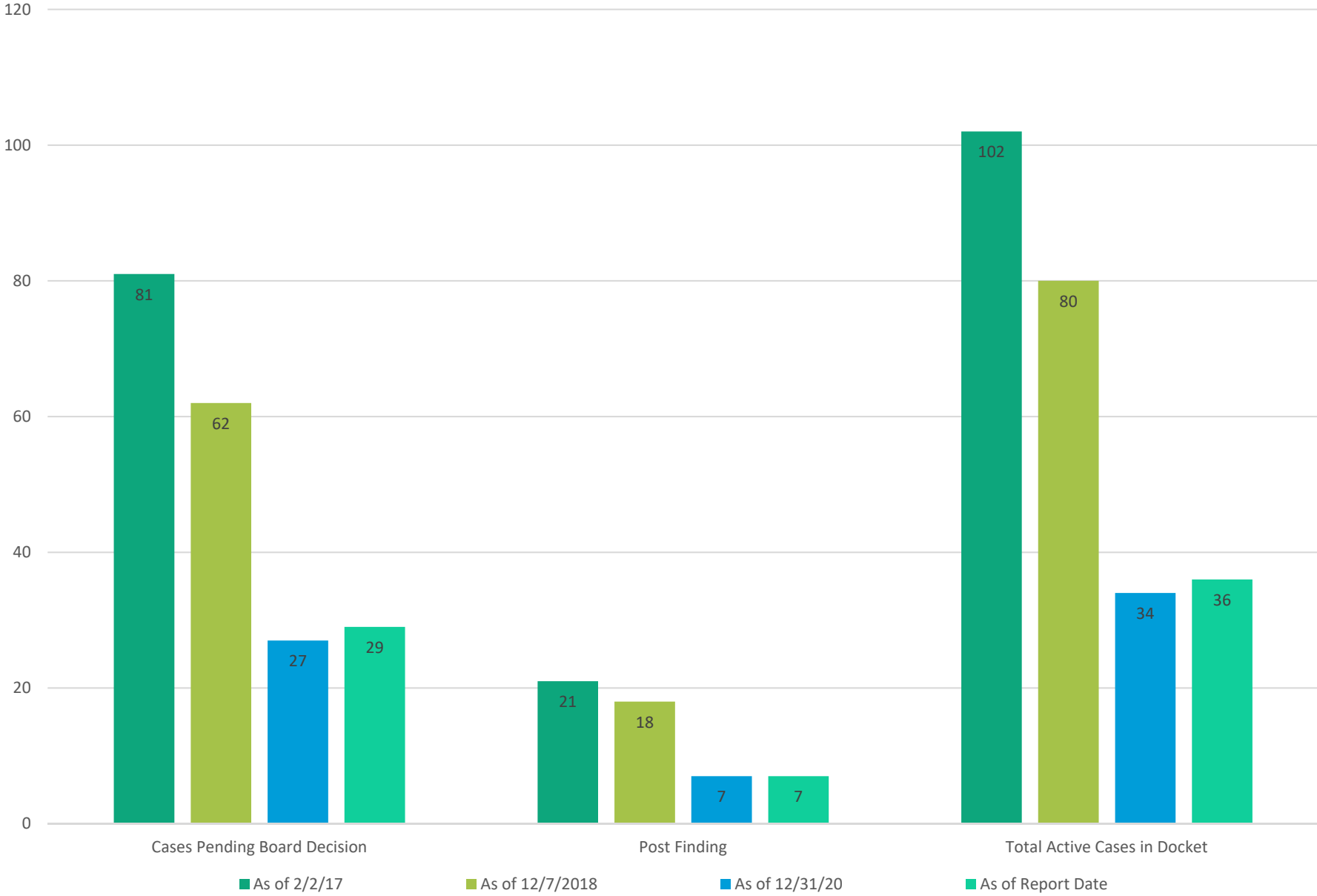
#### **2. Transparency and efficiency improvements via low-cost IT and web publication initiatives**

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

### Calendar Year Comparison of Complaints Received/Resolved



### Backlog Reduction 2017 through December 2020



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

This resource is continuously updated 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 <https://www.oregon.gov/boa/Pages/Home.aspx>. This allows consumers a simple option to review the status of a licensee they are using or are considering to use, as their CPA. If disciplinary action has occurred, information is available to determine the specifics, without the need to contact the Board. If further information is requested, the Board promptly responds to public record requests. 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.

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

The Board overhauled its licensee look-up to provide additional and more accessible data to consumers, including for the first time displaying if a disciplinary record exists on a licensee or firm pulled up in a search query. While the query does not link directly to the description of the disciplinary event, that information is now published and easily accessible 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 still optimistic in finding a low-cost solution to IT needs of the Board 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 implemented 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 which later became a regular committee, the Laws and

Rules Committee in February 2015. The Board established this process as it's new, more transparent and inclusive practice for development of rule and statutory changes.

The Board wrapped up another successful round of updates to the rules this past fall which were implemented January 1, 2020. This very deliberative and open approach to developing rules has been very well received by Board stakeholders.

### **Significant Proposed Program Changes from 2021-23**

The Board of Accountancy is not proposing significant program changes in 2021-23.

### **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.

### **2021-23 Short Term Plan**

For 2021-23, 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 2021-23 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.

**Summary of 2021-23 Biennium Budget**

**Accountancy, Board of  
Accountancy, Board of  
2021-23 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>
2019-21 Leg Adopted Budget	8	7.50	2,788,351	-	-	2,788,351	-	-	-
2019-21 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2019-21 Leg Approved Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,788,351</b>	-	-	<b>2,788,351</b>	-	-	-
<b>2021-23 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	179,497	-	-	179,497	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2021-23 Base Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,967,848</b>	-	-	<b>2,967,848</b>	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	3,685	-	-	3,685	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	10,232	-	-	10,232	-	-	-
<b>Subtotal</b>	-	-	<b>13,917</b>	-	-	<b>13,917</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)	-	-	240,175	-	-	240,175	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	55,182	-	-	55,182	-	-	-



**Summary of 2021-23 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2021-23 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>	-	-	<b>295,357</b>	-	-	<b>295,357</b>	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2021-23 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>3,277,122</b>	-	-	<b>3,277,122</b>	-	-	-

**Summary of 2021-23 Biennium Budget**

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070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2021-23 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>3,277,122</b>	-	-	<b>3,277,122</b>	-	-	-
080 - E-Boards									
080 - March 2020 Eboard	-	-	-	-	-	-	-	-	-
081 - April 2020 Eboard	-	-	-	-	-	-	-	-	-
082 - May 2020 Eboard	-	-	-	-	-	-	-	-	-
083 - June 2020 Eboard	-	-	-	-	-	-	-	-	-
084 - June 2020 Special Session	-	-	-	-	-	-	-	-	-
087 - August 2020 Special Session	-	-	-	-	-	-	-	-	-
089 - Post-September 2020 Leg. Actions	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
088 - September 2020 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Elimination of S&S Inflation	-	-	(29,051)	-	-	(29,051)	-	-	-
092 - Personal Services Adjustments	-	-	-	-	-	-	-	-	-
093 - Transfers to General Fund	-	-	-	-	-	-	-	-	-
094 - Revenue Solutions	-	-	-	-	-	-	-	-	-
096 - Statewide Adjustment DAS Chgs	-	-	(55,405)	-	-	(55,405)	-	-	-
097 - Statewide AG Adjustment	-	-	(29,864)	-	-	(29,864)	-	-	-
099 - Microsoft 365 Consolidation	-	-	(5,643)	-	-	(5,643)	-	-	-

**Summary of 2021-23 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2021-23 Biennium

Governor's Budget  
Cross Reference Number: 12000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal Policy Packages	-	-	(119,963)	-	-	(119,963)	-	-	-
<b>Total 2021-23 Governor's Budget</b>	<b>8</b>	<b>7.50</b>	<b>3,157,159</b>	<b>-</b>	<b>-</b>	<b>3,157,159</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2019-21 Leg Approved Budget	-	-	13.23%	-	-	13.23%	-	-	-
Percentage Change From 2021-23 Current Service Level	-	-	-3.66%	-	-	-3.66%	-	-	-

**Summary of 2021-23 Biennium Budget**

**Accountancy, Board of  
Accountancy, Board of  
2021-23 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>
2019-21 Leg Adopted Budget	8	7.50	2,788,351	-	-	2,788,351	-	-	-
2019-21 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2019-21 Leg Approved Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,788,351</b>	<b>-</b>	<b>-</b>	<b>2,788,351</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2021-23 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	179,497	-	-	179,497	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2021-23 Base Budget</b>	<b>8</b>	<b>7.50</b>	<b>2,967,848</b>	<b>-</b>	<b>-</b>	<b>2,967,848</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	3,685	-	-	3,685	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	10,232	-	-	10,232	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>13,917</b>	<b>-</b>	<b>-</b>	<b>13,917</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)	-	-	240,175	-	-	240,175	-	-	-
State Gov't & Services Charges Increase/(Decrease)			55,182	-	-	55,182	-	-	-

**Summary of 2021-23 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2021-23 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>	-	-	<b>295,357</b>	-	-	<b>295,357</b>	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2021-23 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>3,277,122</b>	-	-	<b>3,277,122</b>	-	-	-

**Summary of 2021-23 Biennium Budget**

**Accountancy, Board of  
Accountancy, Board of  
2021-23 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: 2021-23 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>3,277,122</b>	-	-	<b>3,277,122</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2021-23 Current Service Level</b>	<b>8</b>	<b>7.50</b>	<b>3,277,122</b>	-	-	<b>3,277,122</b>	-	-	-
080 - E-Boards									
080 - March 2020 Eboard	-	-	-	-	-	-	-	-	-
081 - April 2020 Eboard	-	-	-	-	-	-	-	-	-
082 - May 2020 Eboard	-	-	-	-	-	-	-	-	-
083 - June 2020 Eboard	-	-	-	-	-	-	-	-	-
084 - June 2020 Special Session	-	-	-	-	-	-	-	-	-
087 - August 2020 Special Session	-	-	-	-	-	-	-	-	-
089 - Post-September 2020 Leg. Actions	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
088 - September 2020 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Elimination of S&S Inflation	-	-	(29,051)	-	-	(29,051)	-	-	-
092 - Personal Services Adjustments	-	-	-	-	-	-	-	-	-
093 - Transfers to General Fund	-	-	-	-	-	-	-	-	-
094 - Revenue Solutions	-	-	-	-	-	-	-	-	-
096 - Statewide Adjustment DAS Chgs	-	-	(55,405)	-	-	(55,405)	-	-	-
097 - Statewide AG Adjustment	-	-	(29,864)	-	-	(29,864)	-	-	-
099 - Microsoft 365 Consolidation	-	-	(5,643)	-	-	(5,643)	-	-	-

**Summary of 2021-23 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2021-23 Biennium

Governor's Budget  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal Policy Packages	-	-	(119,963)	-	-	(119,963)	-	-	-
<b>Total 2021-23 Governor's Budget</b>	<b>8</b>	<b>7.50</b>	<b>3,157,159</b>	-	-	<b>3,157,159</b>	-	-	-
Percentage Change From 2019-21 Leg Approved Budget	-	-	13.23%	-	-	13.23%	-	-	-
Percentage Change From 2021-23 Current Service Level	-	-	-3.66%	-	-	-3.66%	-	-	-

**Accountancy, Board of**

**Agency Number: 12000**

**Agencywide Program Unit Summary  
2021-23 Biennium**

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

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Agency Request Budget</b>	<b>2021-23 Governor's Budget</b>	<b>2021-23 Leg. Adopted Budget</b>
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,334,613	2,788,351	2,788,351	3,277,122	3,157,159	-
<b>TOTAL AGENCY</b>							
	Other Funds	2,334,613	2,788,351	2,788,351	3,277,122	3,157,159	-



**Accountancy, Board of**

**Agency Number: 12000**

**Agencywide Program Unit Summary  
2021-23 Biennium**

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

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Agency Request Budget</b>	<b>2021-23 Governor's Budget</b>	<b>2021-23 Leg. Adopted Budget</b>
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,334,613	2,788,351	2,788,351	3,277,122	3,157,159	-
<b>TOTAL AGENCY</b>							
	Other Funds	2,334,613	2,788,351	2,788,351	3,277,122	3,157,159	-

**Board of Accountancy (BOA)**

2021 - 2023 Biennium

**Detail of Reductions to 2021-23 Current Service Level Budget**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Priority (ranked most to least preferred)	Agency	SCR or Activity Initials	Program Unit/Activity Description	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	Used in Gov. Budget Yes / No	Impact of Reduction on Services and Outcomes	
Dept	Prgm/ Div														
	1	12000-001	Out-of-State Travel			26,000				\$ 26,000	0	n/a	No	Board and staff members will be less able to stay current on regulatory issues	
	2	12000-001	In-State Travel			35,000				\$ 35,000	0	n/a	No	Some delay and compromised quality of Board and committee meetings.	
	3	12000-001	Professional Services			100,000				\$ 100,000	0	n/a	No	Public Protection may be compromised due to the inability to timely investigate complex cases.	
	4	12000-001	Employee Training			16,000				\$ 16,000	0	n/a	No	Staff expertise will diminish	
	5	12000-001	Agency Programs Related S&S			12,000				\$ 12,000	0	n/a	No	Unplanned Exam expenses could cause delays in licensure.	
	6	12000-001	Office Expenses			35,000				\$ 35,000	0	na	No	Board staff will not be able to perform as well without proper supplies	
	7	12000-001	Attorney General Expenses			56,000				\$ 56,000	0	n/a	No	Less guidance from DOJ for Board matters; may result in less protection of public	
	8	12000-001	Facilities Rental			15,000				\$ 15,000	0	n/a	No	Reduction in maintaining lease	
	9	12000-001	Publications			8,500				\$ 8,500	0	n/a	No	Investigators will not have the most up-to-date standards for investigations	
	10	12000-001	Telecomm			14,000				\$ 14,000	0	n/a	No	Reduction in customer contact	
	11	12000-001	Data Processing			10,000				\$ 10,000	0	n/a	No	Reduction in maintaining workflow	
										\$ -					
						327,500				\$ 327,500	0	0.00			

Target \$ 327,712  
Difference \$ (212)

## 2021-23 Biennium

## 10% Reduction Options

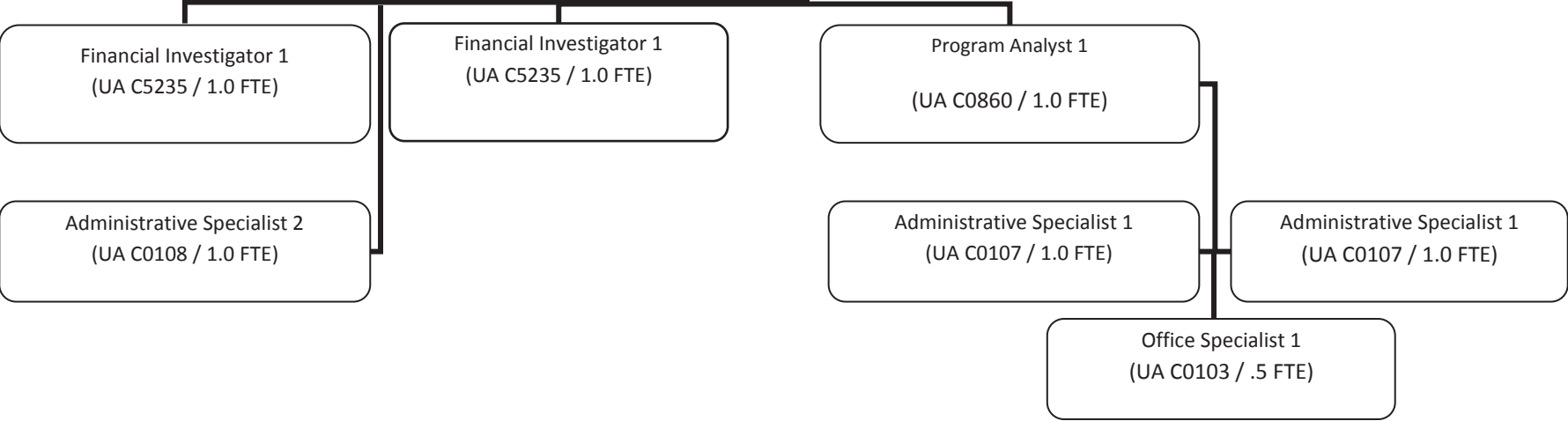
<b>Activity or Program</b> (which program or activity will not be undertaken)	<b>Describe Reduction</b> (Describe the effects of this reduction. include positions and FTE in 2019-21 and 2021-23)	<b>Amount and Fund Type</b> (GF, LF, OF, FF. Identify Revenue Source for OF, FF)	<b>Rank and Justification</b> (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	\$25,000 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	\$35,000 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
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	\$10,000 OF License and exam fees	<b>7</b> Public protection will be compromised due to out of date equipment and technology resources.
IT Professional Services	No effect on FTE Reduction in funds to pay for IT systems improvements	\$45,000 OF License and exam fees	<b>8</b> Delayed implementation of IT systems upgrades and maintenance
Professional Services	No effect on FTE	\$150,000 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.

2021-23 Biennium

	Eliminates some contracts with outside investigators for complex cases; limits resources to pay contested case costs		
Total 10% Reduction		\$285,000 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)

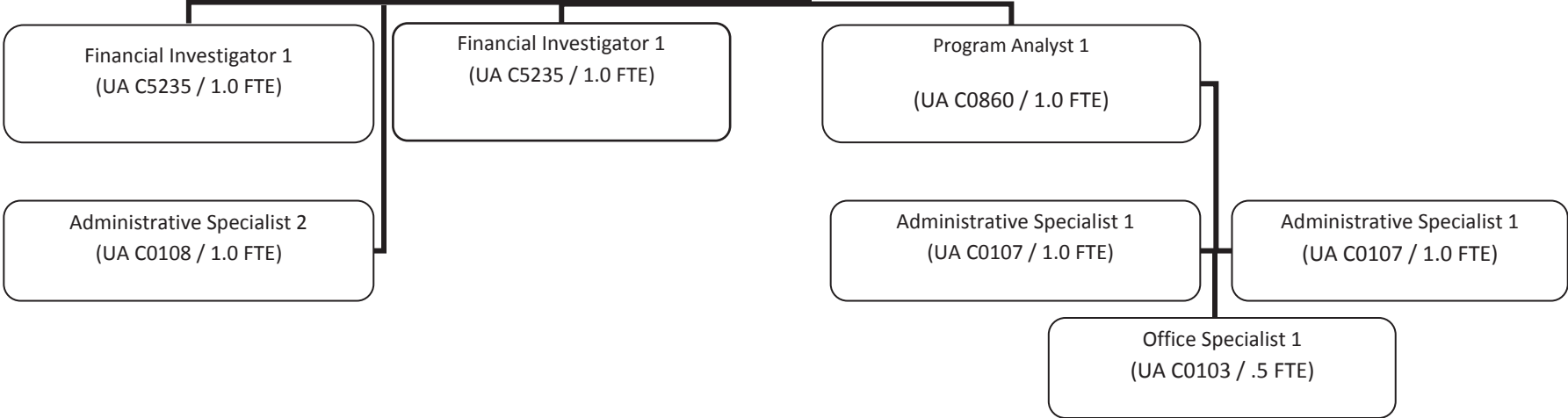


**Board of Accountancy Organizational Chart – 2017-19**

**X Governor's Budget 2021-23**

**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)



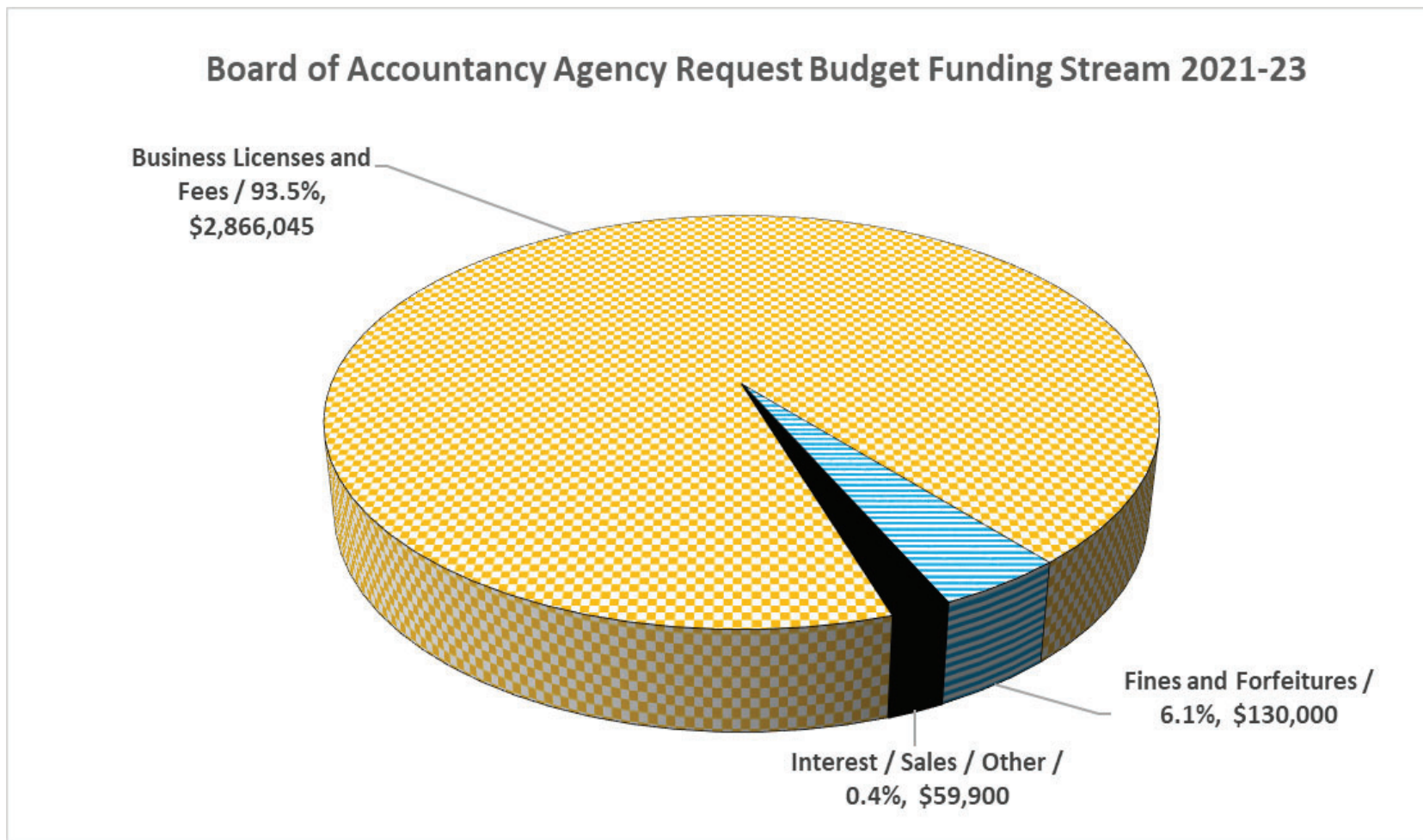
**Board of Accountancy Organizational Chart – 2019-21**

**X Governor's Budget 2021-23**

**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 2021-23:

- 1) The examination and licensee base of the Board has remained stable over time. The 2021-23 revenue forecast assumes no growth in the regulated population subject to Board fees.
- 2) The Board is not proposing any fee increases for the 2021-23 budget cycle.



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

Source	Fund	ORBITS Revenue Acct	2017-2019 Actuals	2019-21 Legislatively Adopted	2019-21 Estimated	2021-23		
						Agency Request	Governor's	Legislatively Adopted
Business Lic & Fees	OF	0205	\$2,716,668	\$2,533,515	\$2,533,515	\$2,866,045		
Fines & Forfeitures	OF	0205	\$227,127	\$130,000	\$130,000	\$130,000		
Interest Income	OF	0205	\$84,906	\$55,000	\$55,000	\$55,000		
Sales Income	OF	0205	\$1,278	\$900	\$900	\$900		
Other Revenues	OF	0205	\$4,119	\$4,000	\$6,635	\$4,000		
			<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>		



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

Accountancy, Board of  
2021-23 Biennium

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

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	2,716,668	2,533,515	2,533,515	2,866,045	2,866,045	-
Fines and Forfeitures	227,127	130,000	130,000	130,000	130,000	-
Interest Income	84,906	55,000	55,000	55,000	55,000	-
Sales Income	1,278	900	900	900	900	-
Other Revenues	4,119	4,000	4,000	4,000	4,000	-
<b>Total Other Funds</b>	<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>	<b>\$3,055,945</b>	<b>-</b>

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

Accountancy, Board of  
2021-23 Biennium

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

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	2,716,668	2,533,515	2,533,515	2,866,045	2,866,045	-
Fines and Forfeitures	227,127	130,000	130,000	130,000	130,000	-
Interest Income	84,906	55,000	55,000	55,000	55,000	-
Sales Income	1,278	900	900	900	900	-
Other Revenues	4,119	4,000	4,000	4,000	4,000	-
<b>Total Other Funds</b>	<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>	<b>\$3,055,945</b>	<b>-</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).

**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	-	-	175	-	-	-	175
Public Employees' Retire Cont	-	-	30	-	-	-	30
Pension Obligation Bond	-	-	9,208	-	-	-	9,208
Social Security Taxes	-	-	13	-	-	-	13
Mass Transit Tax	-	-	806	-	-	-	806
Vacancy Savings	-	-	3,685	-	-	-	3,685
<b>Total Personal Services</b>	-	-	<b>\$13,917</b>	-	-	-	<b>\$13,917</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	13,917	-	-	-	13,917
<b>Total Expenditures</b>	-	-	<b>\$13,917</b>	-	-	-	<b>\$13,917</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(13,917)	-	-	-	(13,917)
<b>Total Ending Balance</b>	-	-	<b>(\$13,917)</b>	-	-	-	<b>(\$13,917)</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	-	-	1,557	-	-	-	1,557
Out of State Travel	-	-	1,121	-	-	-	1,121
Employee Training	-	-	716	-	-	-	716
Office Expenses	-	-	1,949	-	-	-	1,949
Telecommunications	-	-	1,993	-	-	-	1,993
State Gov. Service Charges	-	-	55,182	-	-	-	55,182
Data Processing	-	-	2,879	-	-	-	2,879
Publicity and Publications	-	-	527	-	-	-	527
Professional Services	-	-	9,033	-	-	-	9,033
IT Professional Services	-	-	3,141	-	-	-	3,141
Attorney General	-	-	82,209	-	-	-	82,209
Employee Recruitment and Develop	-	-	56	-	-	-	56
Dues and Subscriptions	-	-	820	-	-	-	820
Facilities Rental and Taxes	-	-	6,562	-	-	-	6,562
Agency Program Related S and S	-	-	732	-	-	-	732
Other Services and Supplies	-	-	6,730	-	-	-	6,730
Expendable Prop 250 - 5000	-	-	259	-	-	-	259
IT Expendable Property	-	-	679	-	-	-	679
<b>Total Services &amp; Supplies</b>	-	-	<b>\$176,145</b>	-	-	-	<b>\$176,145</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	176,145	-	-	-	176,145
<b>Total Expenditures</b>	-	-	<b>\$176,145</b>	-	-	-	<b>\$176,145</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	-	-	(176,145)	-	-	-	(176,145)
<b>Total Ending Balance</b>	-	-	<b>(\$176,145)</b>	-	-	-	<b>(\$176,145)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 032 - Above 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>							
Data Processing	-	-	64,148	-	-	-	64,148
Other Services and Supplies	-	-	55,064	-	-	-	55,064
<b>Total Services &amp; Supplies</b>	-	-	<b>\$119,212</b>	-	-	-	<b>\$119,212</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	119,212	-	-	-	119,212
<b>Total Expenditures</b>	-	-	<b>\$119,212</b>	-	-	-	<b>\$119,212</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(119,212)	-	-	-	(119,212)
<b>Total Ending Balance</b>	-	-	<b>(\$119,212)</b>	-	-	-	<b>(\$119,212)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 091 - Elimination of S&S 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	-	-	(1,557)	-	-	-	(1,557)
Out of State Travel	-	-	(1,121)	-	-	-	(1,121)
Employee Training	-	-	(716)	-	-	-	(716)
Office Expenses	-	-	(1,949)	-	-	-	(1,949)
Telecommunications	-	-	(1,993)	-	-	-	(1,993)
Data Processing	-	-	(2,879)	-	-	-	(2,879)
Publicity and Publications	-	-	(527)	-	-	-	(527)
Professional Services	-	-	(9,033)	-	-	-	(9,033)
Employee Recruitment and Develop	-	-	(56)	-	-	-	(56)
Dues and Subscriptions	-	-	(820)	-	-	-	(820)
Agency Program Related S and S	-	-	(732)	-	-	-	(732)
Other Services and Supplies	-	-	(6,730)	-	-	-	(6,730)
Expendable Prop 250 - 5000	-	-	(259)	-	-	-	(259)
IT Expendable Property	-	-	(679)	-	-	-	(679)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$29,051)</b>	-	-	-	<b>(\$29,051)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(29,051)	-	-	-	(29,051)
<b>Total Expenditures</b>	-	-	<b>(\$29,051)</b>	-	-	-	<b>(\$29,051)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	29,051	-	-	-	29,051
<b>Total Ending Balance</b>	-	-	<b>\$29,051</b>	-	-	-	<b>\$29,051</b>



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 096 - 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>							
Instate Travel	-	-	(11)	-	-	-	(11)
State Gov. Service Charges	-	-	(21,922)	-	-	-	(21,922)
Data Processing	-	-	(13,832)	-	-	-	(13,832)
Other Services and Supplies	-	-	(19,640)	-	-	-	(19,640)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$55,405)</b>	-	-	-	<b>(\$55,405)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(55,405)	-	-	-	(55,405)
<b>Total Expenditures</b>	-	-	<b>(\$55,405)</b>	-	-	-	<b>(\$55,405)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	55,405	-	-	-	55,405
<b>Total Ending Balance</b>	-	-	<b>\$55,405</b>	-	-	-	<b>\$55,405</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 097 - 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	-	-	(29,864)	-	-	-	(29,864)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$29,864)</b>	-	-	-	<b>(\$29,864)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(29,864)	-	-	-	(29,864)
<b>Total Expenditures</b>	-	-	<b>(\$29,864)</b>	-	-	-	<b>(\$29,864)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	29,864	-	-	-	29,864
<b>Total Ending Balance</b>	-	-	<b>\$29,864</b>	-	-	-	<b>\$29,864</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 099 - Microsoft 365 Consolidation

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>							
Data Processing	-	-	(5,643)	-	-	-	(5,643)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$5,643)</b>	-	-	-	<b>(\$5,643)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(5,643)	-	-	-	(5,643)
<b>Total Expenditures</b>	-	-	<b>(\$5,643)</b>	-	-	-	<b>(\$5,643)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	5,643	-	-	-	5,643
<b>Total Ending Balance</b>	-	-	<b>\$5,643</b>	-	-	-	<b>\$5,643</b>

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

Accountancy, Board of  
2021-23 Biennium

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

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	2,716,668	2,533,515	2,533,515	2,866,045	2,866,045	-
Fines and Forfeitures	227,127	130,000	130,000	130,000	130,000	-
Interest Income	84,906	55,000	55,000	55,000	55,000	-
Sales Income	1,278	900	900	900	900	-
Other Revenues	4,119	4,000	4,000	4,000	4,000	-
<b>Total Other Funds</b>	<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>	<b>\$3,055,945</b>	<b>-</b>

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

Accountancy, Board of  
2021-23 Biennium

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

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	2,716,668	2,533,515	2,533,515	2,866,045	2,866,045	-
Fines and Forfeitures	227,127	130,000	130,000	130,000	130,000	-
Interest Income	84,906	55,000	55,000	55,000	55,000	-
Sales Income	1,278	900	900	900	900	-
Other Revenues	4,119	4,000	4,000	4,000	4,000	-
<b>Total Other Funds</b>	<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>	<b>\$3,055,945</b>	<b>-</b>

**Accountancy, Board of**

**Summary Cross Reference Listing and Packages  
2021-23 Biennium**

**Agency Number: 12000**

**BAM Analyst: Perkins, Alexander**

**Budget Coordinator: Dunn, Dan - (503)373-1980**

<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	080	0	March 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	081	0	April 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	082	0	May 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	083	0	June 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	087	0	August 2020 Special Session	Policy Packages
001-00-00-00000	Accountancy, Board of	088	0	September 2020 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	Elimination of S&S Inflation	Policy Packages
001-00-00-00000	Accountancy, Board of	092	0	Personal Services Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	093	0	Transfers to General Fund	Policy Packages
001-00-00-00000	Accountancy, Board of	094	0	Revenue Solutions	Policy Packages
001-00-00-00000	Accountancy, Board of	096	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Accountancy, Board of	097	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Accountancy, Board of	099	0	Microsoft 365 Consolidation	Policy Packages

**Accountancy, Board of**

**Policy Package List by Priority  
2021-23 Biennium**

**Agency Number: 12000**

**BAM Analyst: Perkins, Alexander**

**Budget Coordinator: Dunn, Dan - (503)373-1980**

<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	080	March 2020 Eboard	001-00-00-00000	Accountancy, Board of
	081	April 2020 Eboard	001-00-00-00000	Accountancy, Board of
	082	May 2020 Eboard	001-00-00-00000	Accountancy, Board of
	083	June 2020 Eboard	001-00-00-00000	Accountancy, Board of
	087	August 2020 Special Session	001-00-00-00000	Accountancy, Board of
	088	September 2020 Emergency Board	001-00-00-00000	Accountancy, Board of
	090	Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	091	Elimination of S&S Inflation	001-00-00-00000	Accountancy, Board of
	092	Personal Services Adjustments	001-00-00-00000	Accountancy, Board of
	093	Transfers to General Fund	001-00-00-00000	Accountancy, Board of
	094	Revenue Solutions	001-00-00-00000	Accountancy, Board of
	096	Statewide Adjustment DAS Chgs	001-00-00-00000	Accountancy, Board of
	097	Statewide AG Adjustment	001-00-00-00000	Accountancy, Board of
	099	Microsoft 365 Consolidation	001-00-00-00000	Accountancy, Board of

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	-	1,903,493	1,903,493	1,903,493
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	-	371,875	371,875
<b>TOTAL BEGINNING BALANCE</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	-	1,903,493	2,275,368	2,275,368
<b>TOTAL BEGINNING BALANCE</b>	<b>\$1,621,147</b>	<b>\$1,903,493</b>	<b>-</b>	<b>\$1,903,493</b>	<b>\$2,275,368</b>	<b>\$2,275,368</b>

**REVENUE CATEGORIES**

**LICENSES AND FEES**

**0205 Business Lic and Fees**

    3400 Other Funds Ltd                      2,716,668              2,533,515              -              2,533,515              2,866,045              2,866,045

**FINES, RENTS AND ROYALTIES**

**0505 Fines and Forfeitures**

    3400 Other Funds Ltd                      227,127              130,000              -              130,000              130,000              130,000

**INTEREST EARNINGS**

**0605 Interest Income**

    3400 Other Funds Ltd                      84,906              55,000              -              55,000              55,000              55,000

**SALES INCOME**

**0705 Sales Income**



**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
3400 Other Funds Ltd	1,278	900	-	900	900	900
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	4,119	4,000	-	4,000	4,000	4,000
<b>REVENUES</b>						
3400 Other Funds Ltd	3,034,098	2,723,415	-	2,723,415	3,055,945	3,055,945
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	4,655,245	4,626,908	-	4,626,908	5,331,313	5,331,313
<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	854,436	901,908	-	901,908	1,036,260	1,036,260
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	12,634	4,079	-	4,079	4,079	4,254
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	6,290	-	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	873,360	905,987	-	905,987	1,040,339	1,040,514
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$873,360</b>	<b>\$905,987</b>	<b>-</b>	<b>\$905,987</b>	<b>\$1,040,339</b>	<b>\$1,040,514</b>

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	330	427	-	427	435	435
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	146,808	152,860	-	152,860	177,315	177,345
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	51,839	51,053	-	51,053	51,053	60,261
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	65,574	69,305	-	69,305	79,583	79,596
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	367	464	-	464	345	345
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	5,234	5,436	-	5,436	5,436	6,242
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	207,282	281,472	-	281,472	286,740	286,740
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	477,434	561,017	-	561,017	600,907	610,964
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$477,434</b>	<b>\$561,017</b>	<b>-</b>	<b>\$561,017</b>	<b>\$600,907</b>	<b>\$610,964</b>

**P.S. BUDGET ADJUSTMENTS**

**3455 Vacancy Savings**

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
3400 Other Funds Ltd	-	(13,386)	-	(13,386)	(13,386)	(9,701)
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(5,255)	-	(5,255)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	(18,641)	-	(18,641)	(13,386)	(9,701)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$18,641)</b>	-	<b>(\$18,641)</b>	<b>(\$13,386)</b>	<b>(\$9,701)</b>
<b>TOTAL PERSONAL SERVICES</b>						
3400 Other Funds Ltd	1,350,794	1,448,363	-	1,448,363	1,627,860	1,641,777
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,350,794</b>	<b>\$1,448,363</b>	-	<b>\$1,448,363</b>	<b>\$1,627,860</b>	<b>\$1,641,777</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	14,404	36,216	-	36,216	36,216	37,773
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	3,786	26,059	-	26,059	26,059	27,180
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	29,477	16,641	-	16,641	16,641	17,357
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	38,185	45,333	-	45,333	45,333	47,282
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	20,369	46,342	-	46,342	46,342	48,335

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-000-00-00-00000**

<b>DESCRIPTION</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Emergency Boards</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Base Budget</b>	<b>2021-23 Current Service Level</b>
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	60,812	85,182	-	85,182	85,182	140,364
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	33,855	66,951	-	66,951	66,951	133,978
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	4,926	12,254	-	12,254	12,254	12,781
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	96,792	158,472	-	158,472	158,472	167,505
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	-	55,109	-	55,109	55,109	58,250
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	324,545	423,103	-	423,103	423,103	505,312
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,248	1,298	-	1,298	1,298	1,354
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	14,796	19,073	-	19,073	19,073	19,893
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	120,155	152,605	-	152,605	152,605	159,167
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	12,157	17,029	-	17,029	17,029	17,761
<b>4650 Other Services and Supplies</b>						

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
3400 Other Funds Ltd	182,564	156,515	-	156,515	156,515	218,309
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	8,503	6,026	-	6,026	6,026	6,285
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	17,245	15,780	-	15,780	15,780	16,459
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	983,819	1,339,988	-	1,339,988	1,339,988	1,635,345
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$983,819</b>	<b>\$1,339,988</b>	<b>-</b>	<b>\$1,339,988</b>	<b>\$1,339,988</b>	<b>\$1,635,345</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	2,334,613	2,788,351	-	2,788,351	2,967,848	3,277,122
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	2,320,632	1,838,557	-	1,838,557	2,363,465	2,054,191
<b>TOTAL ENDING BALANCE</b>	<b>\$2,320,632</b>	<b>\$1,838,557</b>	<b>-</b>	<b>\$1,838,557</b>	<b>\$2,363,465</b>	<b>\$2,054,191</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	8	8	-	8	8	8
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	7.50	7.50	-	7.50	7.50	7.50

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-001-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	-	1,903,493	1,903,493	1,903,493
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	-	371,875	371,875
<b>TOTAL BEGINNING BALANCE</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	-	1,903,493	2,275,368	2,275,368
<b>TOTAL BEGINNING BALANCE</b>	<b>\$1,621,147</b>	<b>\$1,903,493</b>	<b>-</b>	<b>\$1,903,493</b>	<b>\$2,275,368</b>	<b>\$2,275,368</b>

**REVENUE CATEGORIES**

**LICENSES AND FEES**

**0205 Business Lic and Fees**

    3400 Other Funds Ltd                      2,716,668              2,533,515              -              2,533,515              2,866,045              2,866,045

**FINES, RENTS AND ROYALTIES**

**0505 Fines and Forfeitures**

    3400 Other Funds Ltd                      227,127              130,000              -              130,000              130,000              130,000

**INTEREST EARNINGS**

**0605 Interest Income**

    3400 Other Funds Ltd                      84,906              55,000              -              55,000              55,000              55,000

**SALES INCOME**

**0705 Sales Income**

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-001-00-00-00000**

<b>DESCRIPTION</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Emergency Boards</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Base Budget</b>	<b>2021-23 Current Service Level</b>
3400 Other Funds Ltd	1,278	900	-	900	900	900
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	4,119	4,000	-	4,000	4,000	4,000
<b>REVENUES</b>						
3400 Other Funds Ltd	3,034,098	2,723,415	-	2,723,415	3,055,945	3,055,945
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	4,655,245	4,626,908	-	4,626,908	5,331,313	5,331,313
<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	854,436	901,908	-	901,908	1,036,260	1,036,260
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	12,634	4,079	-	4,079	4,079	4,254
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	6,290	-	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	873,360	905,987	-	905,987	1,040,339	1,040,514
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$873,360</b>	<b>\$905,987</b>	<b>-</b>	<b>\$905,987</b>	<b>\$1,040,339</b>	<b>\$1,040,514</b>

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-001-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	330	427	-	427	435	435
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	146,808	152,860	-	152,860	177,315	177,345
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	51,839	51,053	-	51,053	51,053	60,261
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	65,574	69,305	-	69,305	79,583	79,596
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	367	464	-	464	345	345
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	5,234	5,436	-	5,436	5,436	6,242
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	207,282	281,472	-	281,472	286,740	286,740
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	477,434	561,017	-	561,017	600,907	610,964
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$477,434</b>	<b>\$561,017</b>	<b>-</b>	<b>\$561,017</b>	<b>\$600,907</b>	<b>\$610,964</b>

**P.S. BUDGET ADJUSTMENTS**

**3455 Vacancy Savings**



Accountancy, Board of

Agency Number: 12000

Agency Worksheet - Revenues & Expenditures  
 2021-23 Biennium  
 Accountancy, Board of

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DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	-	(13,386)	-	(13,386)	(13,386)	(9,701)
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(5,255)	-	(5,255)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	(18,641)	-	(18,641)	(13,386)	(9,701)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$18,641)</b>	-	<b>(\$18,641)</b>	<b>(\$13,386)</b>	<b>(\$9,701)</b>
<b>TOTAL PERSONAL SERVICES</b>						
3400 Other Funds Ltd	1,350,794	1,448,363	-	1,448,363	1,627,860	1,641,777
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,350,794</b>	<b>\$1,448,363</b>	-	<b>\$1,448,363</b>	<b>\$1,627,860</b>	<b>\$1,641,777</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	14,404	36,216	-	36,216	36,216	37,773
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	3,786	26,059	-	26,059	26,059	27,180
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	29,477	16,641	-	16,641	16,641	17,357
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	38,185	45,333	-	45,333	45,333	47,282
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	20,369	46,342	-	46,342	46,342	48,335

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-001-00-00-00000**

<b>DESCRIPTION</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Emergency Boards</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Base Budget</b>	<b>2021-23 Current Service Level</b>
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	60,812	85,182	-	85,182	85,182	140,364
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	33,855	66,951	-	66,951	66,951	133,978
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	4,926	12,254	-	12,254	12,254	12,781
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	96,792	158,472	-	158,472	158,472	167,505
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	-	55,109	-	55,109	55,109	58,250
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	324,545	423,103	-	423,103	423,103	505,312
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,248	1,298	-	1,298	1,298	1,354
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	14,796	19,073	-	19,073	19,073	19,893
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	120,155	152,605	-	152,605	152,605	159,167
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	12,157	17,029	-	17,029	17,029	17,761
<b>4650 Other Services and Supplies</b>						

**Accountancy, Board of**

**Agency Number: 12000**

**Agency Worksheet - Revenues & Expenditures  
2021-23 Biennium  
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 12000-001-00-00-00000**

<b>DESCRIPTION</b>	<b>2017-19 Actuals</b>	<b>2019-21 Leg Adopted Budget</b>	<b>2019-21 Emergency Boards</b>	<b>2019-21 Leg Approved Budget</b>	<b>2021-23 Base Budget</b>	<b>2021-23 Current Service Level</b>
3400 Other Funds Ltd	182,564	156,515	-	156,515	156,515	218,309
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	8,503	6,026	-	6,026	6,026	6,285
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	17,245	15,780	-	15,780	15,780	16,459
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	983,819	1,339,988	-	1,339,988	1,339,988	1,635,345
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$983,819</b>	<b>\$1,339,988</b>	<b>-</b>	<b>\$1,339,988</b>	<b>\$1,339,988</b>	<b>\$1,635,345</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	2,334,613	2,788,351	-	2,788,351	2,967,848	3,277,122
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	2,320,632	1,838,557	-	1,838,557	2,363,465	2,054,191
<b>TOTAL ENDING BALANCE</b>	<b>\$2,320,632</b>	<b>\$1,838,557</b>	<b>-</b>	<b>\$1,838,557</b>	<b>\$2,363,465</b>	<b>\$2,054,191</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	8	8	-	8	8	8
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	7.50	7.50	-	7.50	7.50	7.50

Budget Support - Detail Revenues and Expenditures

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

2021-23 Biennium

Accountancy, Board of

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	1,903,493	1,903,493	1,903,493	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	371,875	371,875	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	1,903,493	2,275,368	2,275,368	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$1,621,147</b>	<b>\$1,903,493</b>	<b>\$1,903,493</b>	<b>\$2,275,368</b>	<b>\$2,275,368</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	2,716,668	2,533,515	2,533,515	2,866,045	2,866,045	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	227,127	130,000	130,000	130,000	130,000	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	84,906	55,000	55,000	55,000	55,000	-
<b>SALES INCOME</b>						
<b>0705 Sales Income</b>						
3400 Other Funds Ltd	1,278	900	900	900	900	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						

Budget Support - Detail Revenues and Expenditures

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

2021-23 Biennium

Accountancy, Board of

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	4,119	4,000	4,000	4,000	4,000	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	3,034,098	2,723,415	2,723,415	3,055,945	3,055,945	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>	<b>\$3,055,945</b>	-
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	4,655,245	4,626,908	4,626,908	5,331,313	5,331,313	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$4,655,245</b>	<b>\$4,626,908</b>	<b>\$4,626,908</b>	<b>\$5,331,313</b>	<b>\$5,331,313</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	854,436	901,908	901,908	1,036,260	1,036,260	-
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	12,634	4,079	4,079	4,254	4,254	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	6,290	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	873,360	905,987	905,987	1,040,514	1,040,514	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$873,360</b>	<b>\$905,987</b>	<b>\$905,987</b>	<b>\$1,040,514</b>	<b>\$1,040,514</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	330	427	427	435	435	-
<b>3220 Public Employees' Retire Cont</b>						

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	146,808	152,860	152,860	177,345	177,345	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	51,839	51,053	51,053	60,261	60,261	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	65,574	69,305	69,305	79,596	79,596	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	367	464	464	345	345	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	5,234	5,436	5,436	6,242	6,242	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	207,282	281,472	281,472	286,740	286,740	-
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	477,434	561,017	561,017	610,964	610,964	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$477,434</b>	<b>\$561,017</b>	<b>\$561,017</b>	<b>\$610,964</b>	<b>\$610,964</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	-	(13,386)	(13,386)	(9,701)	(9,701)	-
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(5,255)	(5,255)	-	-	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	(18,641)	(18,641)	(9,701)	(9,701)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$18,641)</b>	<b>(\$18,641)</b>	<b>(\$9,701)</b>	<b>(\$9,701)</b>	<b>-</b>

PERSONAL SERVICES

Budget Support - Detail Revenues and Expenditures

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

2021-23 Biennium

Accountancy, Board of

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	1,350,794	1,448,363	1,448,363	1,641,777	1,641,777	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,350,794</b>	<b>\$1,448,363</b>	<b>\$1,448,363</b>	<b>\$1,641,777</b>	<b>\$1,641,777</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	14,404	36,216	36,216	37,773	36,205	-
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	3,786	26,059	26,059	27,180	26,059	-
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	29,477	16,641	16,641	17,357	16,641	-
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	38,185	45,333	45,333	47,282	45,333	-
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	20,369	46,342	46,342	48,335	46,342	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	60,812	85,182	85,182	140,364	118,442	-
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	33,855	66,951	66,951	133,978	111,624	-
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	4,926	12,254	12,254	12,781	12,254	-
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	96,792	158,472	158,472	167,505	158,472	-
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	-	55,109	55,109	58,250	58,250	-

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	324,545	423,103	423,103	505,312	475,448	-
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,248	1,298	1,298	1,354	1,298	-
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	14,796	19,073	19,073	19,893	19,073	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	120,155	152,605	152,605	159,167	159,167	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	12,157	17,029	17,029	17,761	17,029	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	182,564	156,515	156,515	218,309	191,939	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	8,503	6,026	6,026	6,285	6,026	-
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	17,245	15,780	15,780	16,459	15,780	-
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	983,819	1,339,988	1,339,988	1,635,345	1,515,382	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$983,819</b>	<b>\$1,339,988</b>	<b>\$1,339,988</b>	<b>\$1,635,345</b>	<b>\$1,515,382</b>	<b>-</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	2,334,613	2,788,351	2,788,351	3,277,122	3,157,159	-
<b>TOTAL EXPENDITURES</b>	<b>\$2,334,613</b>	<b>\$2,788,351</b>	<b>\$2,788,351</b>	<b>\$3,277,122</b>	<b>\$3,157,159</b>	<b>-</b>
<b>ENDING BALANCE</b>						



Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	2,320,632	1,838,557	1,838,557	2,054,191	2,174,154	-
<b>TOTAL ENDING BALANCE</b>	<b>\$2,320,632</b>	<b>\$1,838,557</b>	<b>\$1,838,557</b>	<b>\$2,054,191</b>	<b>\$2,174,154</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	7.50	7.50	7.50	7.50	7.50	-
<b>TOTAL AUTHORIZED FTE</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	-

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	1,903,493	1,903,493	1,903,493	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	371,875	371,875	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	1,621,147	1,903,493	1,903,493	2,275,368	2,275,368	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$1,621,147</b>	<b>\$1,903,493</b>	<b>\$1,903,493</b>	<b>\$2,275,368</b>	<b>\$2,275,368</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	2,716,668	2,533,515	2,533,515	2,866,045	2,866,045	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	227,127	130,000	130,000	130,000	130,000	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	84,906	55,000	55,000	55,000	55,000	-
<b>SALES INCOME</b>						
<b>0705 Sales Income</b>						
3400 Other Funds Ltd	1,278	900	900	900	900	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						

Budget Support - Detail Revenues and Expenditures

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

2021-23 Biennium

Accountancy, Board of

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	4,119	4,000	4,000	4,000	4,000	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	3,034,098	2,723,415	2,723,415	3,055,945	3,055,945	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$3,034,098</b>	<b>\$2,723,415</b>	<b>\$2,723,415</b>	<b>\$3,055,945</b>	<b>\$3,055,945</b>	-
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	4,655,245	4,626,908	4,626,908	5,331,313	5,331,313	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$4,655,245</b>	<b>\$4,626,908</b>	<b>\$4,626,908</b>	<b>\$5,331,313</b>	<b>\$5,331,313</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	854,436	901,908	901,908	1,036,260	1,036,260	-
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	12,634	4,079	4,079	4,254	4,254	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	6,290	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	873,360	905,987	905,987	1,040,514	1,040,514	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$873,360</b>	<b>\$905,987</b>	<b>\$905,987</b>	<b>\$1,040,514</b>	<b>\$1,040,514</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	330	427	427	435	435	-
<b>3220 Public Employees' Retire Cont</b>						

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	146,808	152,860	152,860	177,345	177,345	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	51,839	51,053	51,053	60,261	60,261	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	65,574	69,305	69,305	79,596	79,596	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	367	464	464	345	345	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	5,234	5,436	5,436	6,242	6,242	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	207,282	281,472	281,472	286,740	286,740	-
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	477,434	561,017	561,017	610,964	610,964	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$477,434</b>	<b>\$561,017</b>	<b>\$561,017</b>	<b>\$610,964</b>	<b>\$610,964</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	-	(13,386)	(13,386)	(9,701)	(9,701)	-
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(5,255)	(5,255)	-	-	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	(18,641)	(18,641)	(9,701)	(9,701)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$18,641)</b>	<b>(\$18,641)</b>	<b>(\$9,701)</b>	<b>(\$9,701)</b>	<b>-</b>

PERSONAL SERVICES

Budget Support - Detail Revenues and Expenditures

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

2021-23 Biennium

Accountancy, Board of

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	1,350,794	1,448,363	1,448,363	1,641,777	1,641,777	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,350,794</b>	<b>\$1,448,363</b>	<b>\$1,448,363</b>	<b>\$1,641,777</b>	<b>\$1,641,777</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	14,404	36,216	36,216	37,773	36,205	-
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	3,786	26,059	26,059	27,180	26,059	-
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	29,477	16,641	16,641	17,357	16,641	-
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	38,185	45,333	45,333	47,282	45,333	-
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	20,369	46,342	46,342	48,335	46,342	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	60,812	85,182	85,182	140,364	118,442	-
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	33,855	66,951	66,951	133,978	111,624	-
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	4,926	12,254	12,254	12,781	12,254	-
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	96,792	158,472	158,472	167,505	158,472	-
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	-	55,109	55,109	58,250	58,250	-

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	324,545	423,103	423,103	505,312	475,448	-
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,248	1,298	1,298	1,354	1,298	-
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	14,796	19,073	19,073	19,893	19,073	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	120,155	152,605	152,605	159,167	159,167	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	12,157	17,029	17,029	17,761	17,029	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	182,564	156,515	156,515	218,309	191,939	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	8,503	6,026	6,026	6,285	6,026	-
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	17,245	15,780	15,780	16,459	15,780	-
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	983,819	1,339,988	1,339,988	1,635,345	1,515,382	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$983,819</b>	<b>\$1,339,988</b>	<b>\$1,339,988</b>	<b>\$1,635,345</b>	<b>\$1,515,382</b>	<b>-</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	2,334,613	2,788,351	2,788,351	3,277,122	3,157,159	-
<b>TOTAL EXPENDITURES</b>	<b>\$2,334,613</b>	<b>\$2,788,351</b>	<b>\$2,788,351</b>	<b>\$3,277,122</b>	<b>\$3,157,159</b>	<b>-</b>
<b>ENDING BALANCE</b>						

Budget Support - Detail Revenues and Expenditures

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

2021-23 Biennium

Accountancy, Board of

Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
3400 Other Funds Ltd	2,320,632	1,838,557	1,838,557	2,054,191	2,174,154	-
<b>TOTAL ENDING BALANCE</b>	<b>\$2,320,632</b>	<b>\$1,838,557</b>	<b>\$1,838,557</b>	<b>\$2,054,191</b>	<b>\$2,174,154</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	7.50	7.50	7.50	7.50	7.50	-
<b>TOTAL AUTHORIZED FTE</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	-

**PIC100 - Position Budget Report**

**Accountancy, Board of**

**2021-23 Biennium  
Budget Preparation**

**Cross Reference Number: 12000-000-00-00-00000  
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
<b>Total Salary</b>											-	-	1,036,260	-	1,036,260
<b>Total OPE</b>											-	-	543,407	-	543,407
<b>Total Personal Services</b>											-	-	1,579,667	-	1,579,667



**PIC100 - Position Budget Report**

**Accountancy, Board of**

**2021-23 Biennium  
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000  
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0000001	MEAH Z7006 HF	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	1.00	24	6	8080	SAL	-	-	193,920	-	193,920
										OPE	-	-	86,389	-	86,389
0000002	UA C5235 JP	FINANCIAL INVESTIGATOR 1	26	PF	1	1.00	24	7	7260	SAL	-	-	174,240	-	174,240
										OPE	-	-	81,512	-	81,512
0000003	UA C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	4	4514	SAL	-	-	108,336	-	108,336
										OPE	-	-	65,182	-	65,182
0000004	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4119	SAL	-	-	98,856	-	98,856
										OPE	-	-	62,832	-	62,832
0000005	UA C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	6	4308	SAL	-	-	103,392	-	103,392
										OPE	-	-	63,956	-	63,956
0000006	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4514	SAL	-	-	108,336	-	108,336
										OPE	-	-	65,182	-	65,182
0000007	UA C0103 AP	OFFICE SPECIALIST 1	13	PP	1	0.50	12	9	3580	SAL	-	-	42,960	-	42,960
										OPE	-	-	29,813	-	29,813
0000009	UA C5235 JP	FINANCIAL INVESTIGATOR 1	26	PF	1	1.00	24	10	8375	SAL	-	-	201,000	-	201,000
										OPE	-	-	88,144	-	88,144
0000020	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000021	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000022	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000023	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000024	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000025	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000026	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	720	-	720
										OPE	-	-	55	-	55
<b>Total Salary</b>											-	-	1,036,260	-	1,036,260

**PIC100 - Position Budget Report**

**Accountancy, Board of**

**2021-23 Biennium  
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000  
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
<b>Total OPE</b>											-	-	543,407	-	543,407
<b>Total Personal Services</b>											-	-	1,579,667	-	1,579,667

**POS116 - Net Package Fiscal Impact Report**

2021-23 Biennium  
Governors Budget

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: GB														
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0	0	0.00

# 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**

## 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

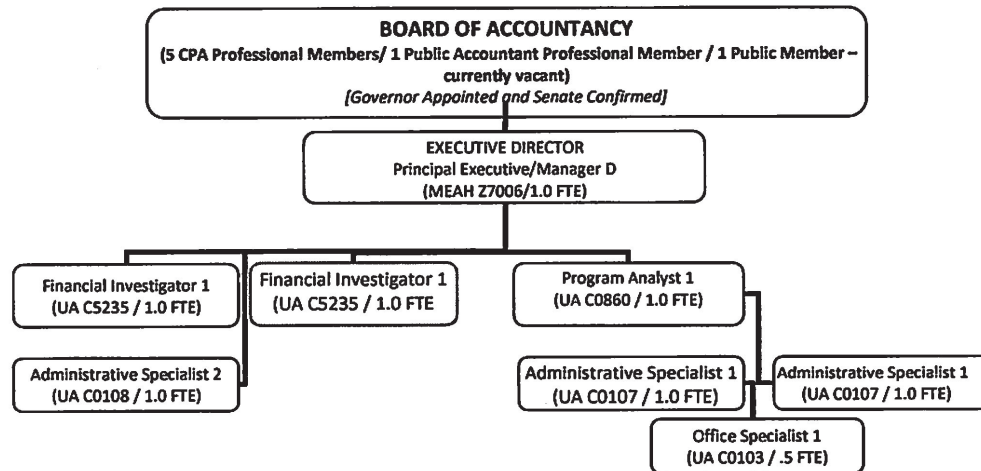
### D. Name of Affirmative Action Representative

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, retention, 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, FMLA/OFLA leave status, military leave status, 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.
- Management will periodically review hiring and promotion patterns and job descriptions and identify and remove any barriers to equal employment opportunities. Ensure freedom from stereotyping persons with protected class status that could limit access to jobs for which they are qualified.
- 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. 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 orientation 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.

Updated AA 19-21 Objectives – Staff/Board member

Board Members	Race	Staff	Race
Board Members	Race	Staff	Race
7 members		8 staff	
4 males – 57%	All White – 100%	2 males – 25%	1 Asian-American 12%
2 females – 29%		6 females – 75%	1 Hispanic – 12%
1 vacancy			6 white – 75%

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

\_\_\_\_\_  
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](mailto:Julie.nadeau@oregon.gov)

# Accountancy, Board of

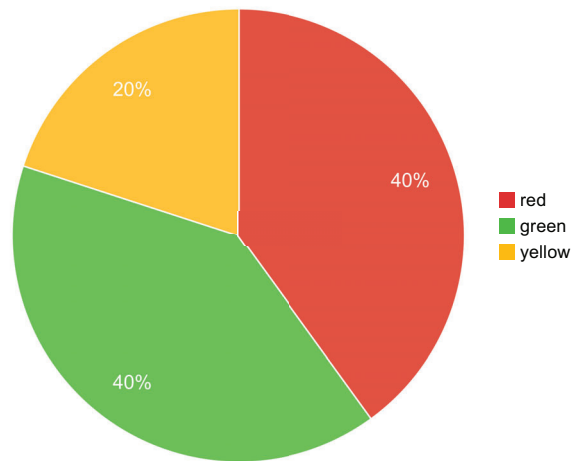
Annual Performance Progress Report

Reporting Year 2020

Published: 9/24/2020 10:04:06 AM

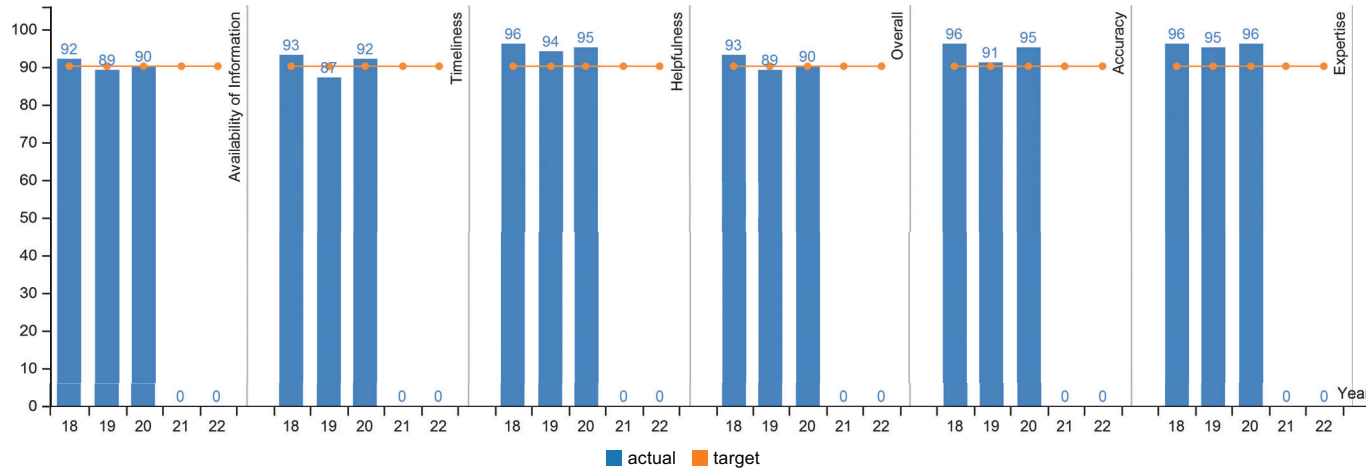
KPM #	Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	TIMELY COMPLAINT RESPONSE - Percentage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

Proposal	Proposed Key Performance Measures (KPMs)
Delete	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.
New	TIMELY RESPONSE TO COMPLAINANT - Number of days from when an initial complaint is received by the Board's compliance staff and initial correspondence is sent to the complainant.
Delete	TIMELY INVESTIGATION - Average number of calendar days from date of letter advising parties that an investigation has begun to completion of investigative report.
New	TIMELY INVESTIGATION - Number of days from the date of letter advising parties that an investigation has been opened to completion of investigation report and approval from Director.
Delete	TIMELY CASE RESOLUTION - Average number of calendar days from date of Complaints Committee recommendation to date of preliminary Board determination.
New	TIMELY REVIEW OF NEW COMPLAINTS - Number of days from the date of letter advising parties that an inquiry has been opened to completion of an inquiry report and approval from Director.



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

KPM #1 CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.  
 Data Collection Period: Jul 01 - Jun 30



Report Year	2018	2019	2020	2021	2022
<b>Availability of Information</b>					
Actual	92%	89%	90%	No Data	No Data
Target	90%	90%	90%	90%	90%
<b>Timeliness</b>					
Actual	93%	87%	92%	No Data	No Data
Target	90%	90%	90%	90%	90%
<b>Helpfulness</b>					
Actual	96%	94%	95%	No Data	No Data
Target	90%	90%	90%	90%	90%
<b>Overall</b>					
Actual	93%	89%	90%	No Data	No Data
Target	90%	90%	90%	90%	90%
<b>Accuracy</b>					
Actual	96%	91%	95%	No Data	No Data
Target	90%	90%	90%	90%	90%
<b>Expertise</b>					
Actual	96%	95%	96%	No Data	No Data
Target	90%	90%	90%	90%	90%

How Are We Doing

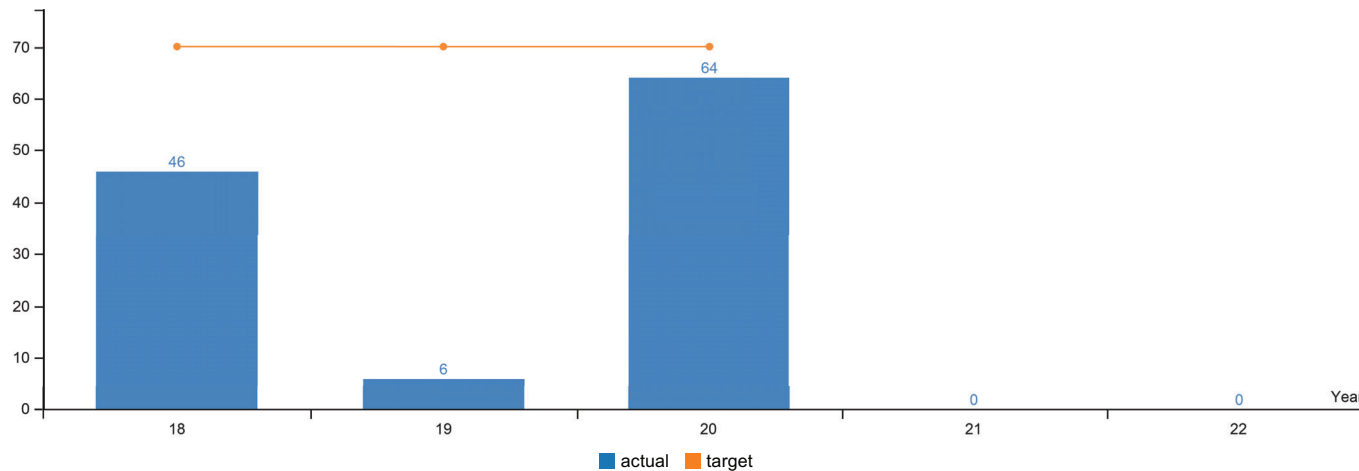
The agency assessment of customer service performance for FY 20 continues to meet or exceed the targets in all categories.

**Factors Affecting Results**

The Board has recognized the need that information should be readily available and accessible to the public, licensee, applicants and candidates. Earlier this year our agency undertook a whole revamp of our website, including removing outdated information and adding relevant content. This will provide the users to enjoy a more streamlined experience.

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

\* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
<b>Percentage of cases wherein parties are notified within 5 days of receipt of complaint</b>					
Actual	46%	6%	64%	No Data	No Data
Target	70%	70%	70%	TBD	TBD

**How Are We Doing**

The Board has improved our numbers this year by 18%. Our agency implemented a two-tier process of handling complaints and have put additional tracking and policies in place to ensure we continue to improve on our correspondence with respondents and complainants.

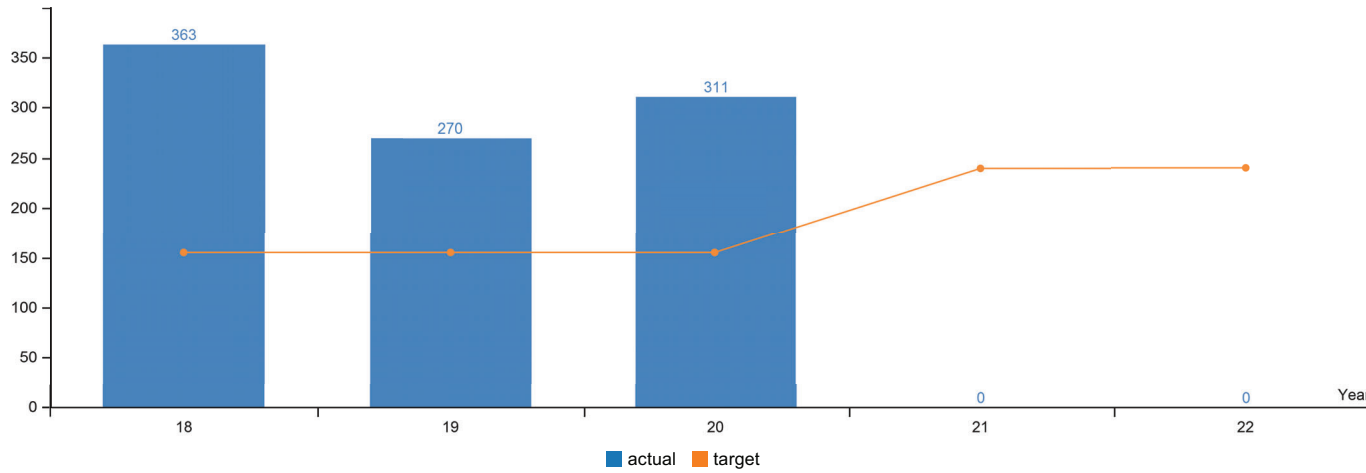
**Factors Affecting Results**

The upward trend in this measure is further improved by our weekly compliance meeting, where our team discusses new complaints and formulates targeted information necessary to either initiate an investigation or resolve the matter.



KPM #3	TIMELY INVESTIGATION - Average number of calendar 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	2018	2019	2020	2021	2022
<b>Number of days taken to complete investigative report</b>					
Actual	363	270	311	No Data	No Data
Target	155	155	155	240	240

**How Are We Doing**

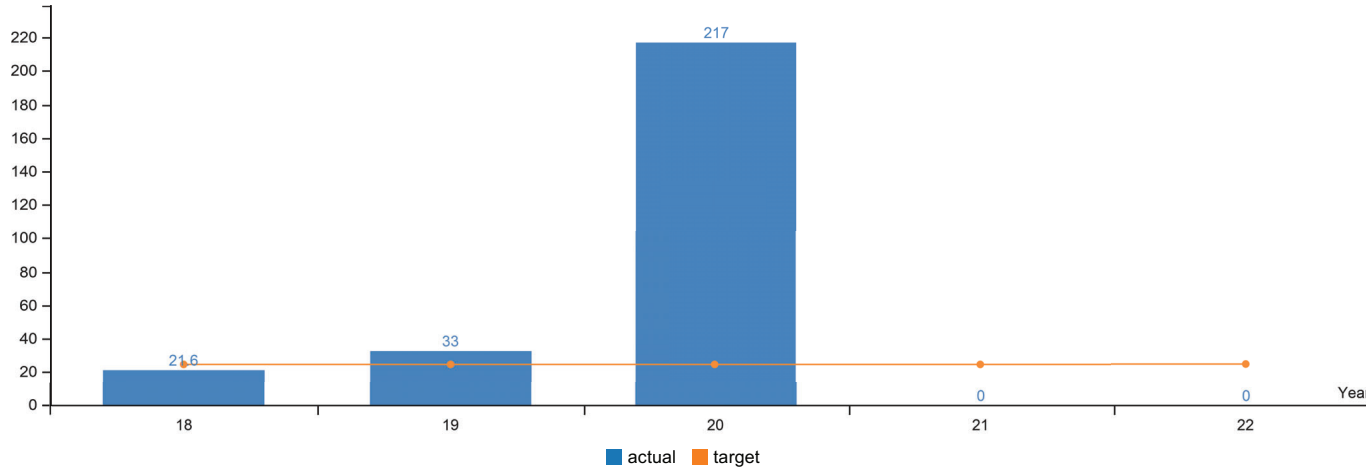
This key performance measure continues to improve through efficiency improvements, however the Board continues to work on the backlog of complaints. The Board has made the backlog a priority which is also reflected in the Board's strategic plan adopted in 2017.

**Factors Affecting Results**

The downward trend in this measure is due to the fact that investigators are becoming more efficient and focusing on older cases for resolution.

KPM #4	TIMELY CASE RESOLUTION - Average number of calendar 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	2018	2019	2020	2021	2022
<b>Number of days from Complaints Committee recommendation to determination by Board</b>					
Actual	21.60	33	217	No Data	No Data
Target	25	25	25	25	25

**How Are We Doing**

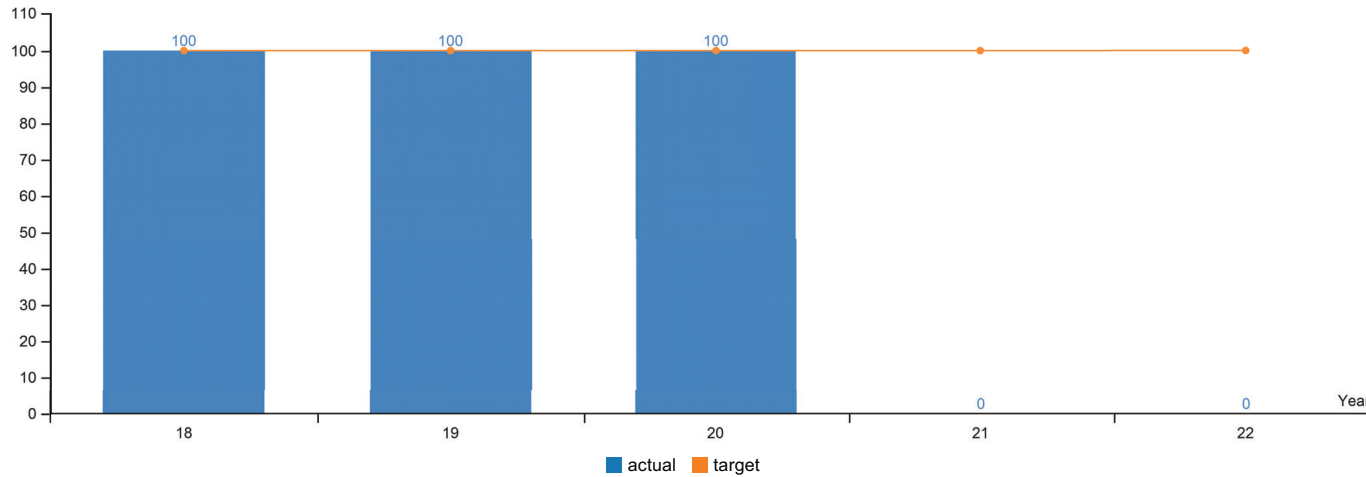
The Board continues to realize the benefit of a more streamline and efficient process for investigations. The efficiencies achieved pertain to process improvements and do not compromise the Board's core values of fairness and integrity. More expedient case resolution is consistent with the Board's mission to protect Oregon citizens.

**Factors Affecting Results**

While the actual number is quite high, there were 3 cases that significantly contributed to this number. If those cases were removed from the actuals, our average would have been 27 days.

KPM #5	BEST PRACTICES - Percent of total best practices met by the Board.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
<b>Metric Value</b>					
Actual	100	100	100	No Data	No Data
Target	100	100	100	100	100

**How Are We Doing**

The Board is committed to maintaining full compliance with this KPM.

**Factors Affecting Results**

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

# Complaint Investigation Process

Board of Accountancy

