

Board of Accountancy

	2015-17 Actual	2017-19 Legislatively Adopted	2017-19 Legislatively Approved *	2019-21 Current Service Level	2019-21 Governor's Budget
Other Funds	2,261,508	2,583,982	2,617,527	2,647,639	2,805,291
Total Funds	\$2,261,508	\$2,583,982	\$2,617,527	\$2,647,639	\$2,805,291
Positions	8	8	8	8	8
FTE	8.00	7.50	7.50	7.50	7.50
*Includes Emergency Board and administrative actions through December 2018					

Program Description

The Board of Accountancy is a seven-member citizen board that licenses and regulates 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. A staff of eight administers the Board's programs. The Board currently regulates about 8,000 licensees and 1,000 accounting firms. The Board's Other Funds come primarily from business registration fees, biennial licensing fees, and examination fees. Additionally, a small amount of revenue is gained through the sale of public information and assessment of civil penalties. The Board projects an ending balance of approximately \$1.8 million which is equivalent to 15 months of operating expenses.

CSL Summary and Issues

The 2019-21 current service level (CSL) budget for the Board is \$2,647,639 Other Funds (7.50 FTE). The current service level budget is \$30,112, or 0.01%, more than the 2017-19 legislatively approved budget.

Policy Issues

- The agency requests \$194,048 increase in limitation to cover anticipated increase in Department of Justice Flat Rate Agreement.
- The agency is in the preliminary stages of planning the migration of its licensing database and desktop support, monthly database maintenance, and ETS hosting to a new vendor.

The Governor's Budget includes the increase in limitation to cover the anticipated increase in Department of Justice Flat Rate Agreement, as well as reductions in Attorney General Fees and State Government Service Charges.