

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

**Carrier:** Rep. Chaichi

**Joint Committee On Ways and Means**

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**Action Date:** 05/09/25

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

**House Vote**

**Yeas:** 10 - Bowman, Breese-Iverson, Drazan, Evans, Gomberg, Levy E, Owens, Ruiz, Sanchez, Smith G

**Exc:** 2 - Cate, Valderrama

**Senate Vote**

**Yeas:** 11 - Anderson, Bonham, Broadman, Campos, Frederick, Girod, Lieber, Manning Jr, McLane, Smith DB, Sollman

**Prepared By:** Kendra Beck, Department of Administrative Services

**Reviewed By:** Michael Graham, Legislative Fiscal Office

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**Board of Accountancy**

**2025-27**

## **Budget Summary\***

	2023-25 Legislatively Approved Budget <sup>(1)</sup>	2025-27 Current Service Level	2025-27 Committee Recommendation	Committee Change from 2023-25 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 3,074,589	\$ 3,387,935	\$ 4,387,935	\$ 1,313,346	42.7%
Total	\$ 3,074,589	\$ 3,387,935	\$ 4,387,935	\$ 1,313,346	42.7%

## **Position Summary**

Authorized Positions	7	7	7	0
Full-time Equivalent (FTE) positions	7.00	7.00	7.00	0.00

<sup>(1)</sup> Includes adjustments through January 2025

\* Excludes Capital Construction expenditures

## **Summary of Revenue Changes**

The Board of Accountancy (BOA) is supported solely by Other Funds. Licensing fees (new and renewal) and application fees comprise approximately 86% of all revenue collected by the Board. The Board's remaining revenue comes from civil penalties and the sale of lists and public documents as allowed by law.

## **Summary of General Government Subcommittee Action**

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. The Agency is responsible for issuing and renewing licenses of certified public accountants, public accountants, and accounting firms, investigating and adjudicating complaints, and developing administrative rules. The Agency also contracts with the National Association of State Boards of Accountancy to administer examinations and monitor the continuing education requirements of its licensees. The Subcommittee recommended a budget of \$4,387,935 Other Funds expenditure limitation and seven positions (7.00 FTE), which is equivalent to a 42.7% increase from the 2023-25 Legislatively Approved Budget. The Subcommittee recommended the following packages:

**Package 090: Analyst Adjustments.** This package includes reductions to BOA's Personal Services and Services and Supplies. The package reduces Personal Services by \$20,107 due to the reclassification of an Administrative Specialist 2 position to an Administrative Specialist 1 position. This reclass trues up the Agency's staffing model with intended changes made in Senate Bill 5501 (2023) that were not implemented due to timing issues. The package also reduces Services and Supplies by \$113,857, as requested by the Agency, to align the budget with actual

spending. The reduction to Services and Supplies is anticipated to have a minimal impact on agency operations. In total, this package reduces total agency expenditures by \$133,964. These reductions provide funding for the Agency staffing model change in Package 101.

Package 100: Accounting Scholarships Funding. This package includes a one-time special payment of \$1 million from the Agency's operating reserves to an existing accounting scholarship program that will leverage existing resources to provide need-based scholarships to prospective accounting students. The package will enable BOA to address workforce pipeline issues, while authorizing the Agency to spend down excess reserves in its operating fund.

Package 101: Agency Staffing Model Change. This package creates a full-time, permanent Business and Operations Supervisor 2 position (1.00 FTE) and eliminates a full-time, permanent Office Specialist 1 position (1.00 FTE). This adjustment to the staffing model will enable the Agency's Executive Director to engage in more community outreach and focus on issues related to the education pipeline. This package will be funded with reductions made to the BOA's Personal Services and Services and Supplies in the Package 090 adjustments. This package maintains the agency at seven full-time positions (7.00 FTE).

### **Summary of Performance Measure Action**

See attached Legislatively Adopted 2025-27 Key Performance Measures form.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Board of Accountancy  
Kendra Beck – 503-400-4747

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2023-25 Legislatively Approved Budget at Jan 2025 *	\$ -	\$ -	\$ 3,074,589	\$ -	\$ -	\$ -	\$ 3,074,589	7	7.00
2025-27 Current Service Level (CSL)*	\$ -	\$ -	\$ 3,387,935	\$ -	\$ -	\$ -	\$ 3,387,935	7	7.00
<b>SUBCOMMITTEE ADJUSTMENTS (from CSL)</b>									
<b>SCR 001 - Accountancy, Board of</b>									
Package 090: Analyst Adjustments									
Personal Services	\$ -	\$ -	\$ (20,107)	\$ -	\$ -	\$ -	\$ (20,107)	0	0.00
Services and Supplies	\$ -	\$ -	\$ (113,857)	\$ -	\$ -	\$ -	\$ (113,857)		
Package 100: Accounting Scholarships Funding									
Special Payments	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000		
Package 101: Agency Staffing Model Change									
Personal Services	\$ -	\$ -	\$ 133,964	\$ -	\$ -	\$ -	\$ 133,964	0	0.00
<b>TOTAL ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>0</b>	<b>0.00</b>
<b>SUBCOMMITTEE RECOMMENDATION *</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,387,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,387,935</b>	<b>7</b>	<b>7.00</b>
% Change from 2023-25 Leg Approved Budget	0.0%	0.0%	42.7%	0.0%	0.0%	0.0%	42.7%	0.0%	0.0%
% Change from 2025-27 Current Service Level	0.0%	0.0%	29.5%	0.0%	0.0%	0.0%	29.5%	0.0%	0.0%

\*Excludes Capital Construction Expenditures

# Legislatively Approved 2025 - 2027 Key Performance Measures

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**Agency:** Board of Accountancy

**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 2026	Target 2027
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	61%	90%	90%
	Timeliness		59%	90%	90%
	Helpfulness		58%	90%	90%
	Overall		65%	90%	90%
	Accuracy		58%	90%	90%
	Expertise		56%	90%	90%
2. TIMELY COMPLAINT RESPONSE - Percentage of complaints filed wherein letters advising the parties of either an inquiry or investigation will be initiated and a letter advising the parties are mailed within five business days of the receipt of the initial complaint.		Approved	80%	85%	85%
3. 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.		Approved	136	120	120
4. 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.		Approved	160	150	150
5. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

**LFO Recommendation:**

The Legislative Fiscal Office (LFO) recommends approval of the KPMs and targets. LFO recommends reducing the target of KPM #4 from 180 days to 150 days because the Board has met the 180-day requirement in the last two reporting years.

**SubCommittee Action:**

The Subcommittee approved the proposed KPMs and targets.