

Oklahoma Accountancy Board

Lead Administrator: Randall Ross

Lead Financial Officer:

FY'13 Budgeted FTE						
OAB	Supervisors	Classified	Unclassified	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$\$\$
	1	0	10	3	6	1
	0	0		0	0	0
Total	1	0	10	3	6	1

FTE History					
OAB	2013 Budgeted	2012	2009	2008	2003
	10	10	10	10	0
	0	0	0	0	0
Total	10	10	10	10	0

FY'13 Projected Division/Program Funding By Source					
OAB	Appropriations	Federal	Revolving	Local	Other*
	\$0	\$0	\$1,205,244	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$1,205,244	\$0	\$0

*Source of "Other" and % of "Other" total for each.

FY'12 Carryover by Funding Source					
FY'12 Carryover	Appropriations	Federal	Revolving	Local	Other*
	\$0	\$0	\$2,681,823	\$0	\$0

*Source of "Other" and % of "Other" total for each.

What Changes did the Agency Make between FY'12 and FY'13						
Response		Question				
1.) Are there any services no longer provided because of budget cuts?	No					
2.) What services are provided at a higher cost to the user?		Only cost increases are due to postage rent and other hard cost but have been absorbed by efficiencies				
3.) What services are still provided but with a slower response rate?		None- we have improved response times				

FY'14 Requested Division/Program Funding By Source					
OAB	Appropriations	Federal	Revolving	Other	Total
	\$0	\$0	\$1,205,000	\$0	\$1,205,000
	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$1,205,000	\$0	\$1,205,000

*Source of "Other" and % of "Other" total for each.

Is the agency seeking any fee increases for FY'14?		\$ Amount
Increase 1	No	\$0
Increase 2		\$0
Increase 3		\$0

Federal Government Impact		
Response		Question
1.) How much federal money received by the agency is tied to a mandate by the Federal Government?		

- 2.) Are any of those funds inadequate to pay for the federal mandate?
- 3.) What would the consequences be of ending all of the federal funded programs for your agency?
- 4.) How will your agency be affected by federal budget cuts in the coming fiscal year?
- 5.) Has the agency requested any additional federal earmarks or increases?

Revolving Funds													
	FY'13	FY'14	\$ Change										
<p>200 Accountancy Fund- (Source) Total funding comes from fees paid by CPA's, PA's and Firms The fee structure is as follows:</p> <table> <tbody> <tr> <td>CPA license</td> <td>\$50.00</td> </tr> <tr> <td>Permit to practice</td> <td>\$100.00</td> </tr> <tr> <td>Firm registration</td> <td>\$50.00</td> </tr> <tr> <td>Firm permit to practice</td> <td>\$100.00</td> </tr> <tr> <td>Application fee (candidate)</td> <td>\$50.00</td> </tr> </tbody> </table> <p>There are *55 jurisdiction that have state boards Oklahoma ranks 54th of the 55 in the level of registration fee amount charged.</p> <p>* 50 states plus 5 U.S. protectorates</p>	CPA license	\$50.00	Permit to practice	\$100.00	Firm registration	\$50.00	Firm permit to practice	\$100.00	Application fee (candidate)	\$50.00	\$ 1,205,000.00	\$ 1,205,000.00	
CPA license	\$50.00												
Permit to practice	\$100.00												
Firm registration	\$50.00												
Firm permit to practice	\$100.00												
Application fee (candidate)	\$50.00												

Division and Program Descriptions	
Enforcement	Enforcement handles all complaints from various sources, coordinates investigators, works with special prosecutors and administrative law judges. Monitors payment of fines and assessments. Reviews all moral issues.
Examination	Verifies and reviews all transcripts to qualify the candidate as exam eligible. Verifies that the candidate meets all standards to sit. Coordinates the exam process with NASBA, AICPA and Prometric for the candidate to sit for the exam.
Licensing	Licenses all CPA/PA's and firms registering in Oklahoma. Registers all CPA/PA's returning to active status. Verifies that all firms are in compliance with OAB rules and act as well as registered appropriately with the Oklahoma Secretary of State.
CPE	Ensures that all CPA/PA's are in compliance with CPE requirements. Conducts audits of CPA/PA CPE records for compliance. Assist CPA/PA's to come into compliance. Participates in outreach events and publishes bulletins containing information to be distributed to CPA/PA's.
Administration	Responsible for the overall operation of the agency and compliance with accounting standards working with States, AICPA, NASBA, Prometrics and other entities
Peer Review	Responsible for the oversight and quality of attestation engagements in Oklahoma. This works in conjunction with various oversight groups both within and without Oklahoma.

Performance Measure Review					
	FY12	FY'11	FY'10	FY'09	FY'08
Enforcement					
* with the implementation of the new AMANDA system, OMES IT has not been able to provied queries to obtain valid data. The old system is unavailable at this time to produce data. We are providing manual data at this time.					
Examination					
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Licensing					
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