

# Oklahoma Accountancy Board (020)

**Lead Administrator:**

Randall A. Ross, CPA Executive Director

FY'17 Projected Division/Program Funding By Source						
	Appropriations	Federal	Revolving	Local	Other*	Total
Administration			\$3,956,234			\$3,956,234
<b>Total</b>		<b>\$0</b>	<b>\$3,956,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,956,234</b>

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

FY'16 Carryover and Refund by Funding Source						
	Appropriations	Federal	Revolving	Local	Other*	Total
FY'16 Carryover						
FY'16 GR Refund**						\$0

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

\*\*Indicate how the FY'16 General Revenue refund was budgeted  
N/A

### What Changes did the Agency Make between FY'16 and FY'17?

- 1.) Are there any services no longer provided because of budget cuts?**  
We have reduced agency outreach programs and purchases related by 10% as requested by Governors Executive order
- 2.) What services are provided at a higher cost to the user?**  
There have been no fee increases to our registrants
- 3.) What services are still provided but with a slower response rate?**  
Only reductions in outreach services
- 4.) Did the agency provide any pay raises that were not legislatively/statutorily required? If so, please provide a detailed description in a separate document.**  
N/A

FY'18 Expected Division/Program Funding By Source						
	Appropriations	Federal	Revolving	Other	Total	% Change
Administration			\$3,956,233		\$3,956,233	0.00%
<b>Total</b>		<b>\$0</b>	<b>\$3,956,233</b>	<b>\$0</b>	<b>\$3,956,233</b>	<b>0.00%</b>

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

FY'18 Top Five Budget Adjustments			
			\$ Amount
Request 1: Description	adjustments for entitlements		
Request 2: Description	postage adjustment		
<b>Total</b>			<b>0</b>

**How would the agency handle a 5% appropriation reduction in FY'18?**

**How would the agency handle a 7.5% appropriation reduction in FY'18?**

**How would the agency handle a 10% appropriation reduction in FY'18?**

Is the agency seeking any fee increases for FY'18?	
	\$ Amount
N/A	\$0

**What are the agency's top 2-3 capital or technology (one-time) requests, if applicable?**

1-Full implementation of the AMANDA system continues to be the agencies top priority  
2-Enhanced portal capabilities

### Federal Government Impact

- 1.) How much federal money received by the agency is tied to a mandate by the Federal Government?** NA
- 2.) Are any of those funds inadequate to pay for the federal mandate?** NA
- 3.) What would the consequences be of ending all of the federal funded programs for your agency?** N/A
- 4.) How will your agency be affected by federal budget cuts in the coming fiscal year?** NA
- 5.) Has the agency requested any additional federal earmarks or increases?** NA

**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 State Boards of Accountancy, AICPA, NASBA, Prometrics and other entities
Peer Review	Responsible for the oversight and quality of attestation engagements in Oklahoma. This works in conjunction with the AICPA, Board oversight committee and other State Boards of Accountancy.

**FY'17 Budgeted FTE**

	Supervisors	Classified	Unclassified	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$\$\$
Administration			11	1	9	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>1</b>	<b>9</b>	<b>1</b>

**FTE History**

	2017 Budgeted	2016	2013	2010	2006
Administration	11	11	10	10	10
<b>Total</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Performance Measure Review**

	FY'16	FY'15	FY'14	FY'13	FY'12
<b>See attached</b>					
Enforcement * with the implementation of the new AMANDA system, OMES IT has not been able to provide 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 * with the implementation of the new AMANDA system, OMES IT has not been able to provide queries to obtain valid data. The old system is unavailable at this time to produce data.					
Licensing * with the implementation of the new AMANDA system, OMES IT has not been able to provide queries to obtain valid data. The old system is unavailable at this time to produce data.					
CPE * with the implementation of the new AMANDA system, OMES IT has not been able to provide queries to obtain valid data. The old system is unavailable at this time to produce data.					
Peer Review * with the implementation of the new AMANDA system, OMES IT has not been able to provide queries to obtain valid data. The old system is unavailable at this time to produce data.					

**Revolving Funds**

	FY'14-16 Avg. Revenues	FY'14-16 Avg. Expenditures	June '16 Balance
<b>200 Fund</b>			
Statutory Authority? Title 10 Section 59:15 etc.	\$1,358,394	\$1,307,102	\$2,944,188
Source of Funds: Fees from CPA's and PA's			
What is the fund spent on? The operations of the Board of Accountancy and Capital expenditures			
Is there a cap on the fund? No			