

FY23 Budget Performance Review

Agency Name and Number

Lead Administrator: Randall A. Ross, CPA

Lead Financial Officer: Randall A. Ross, CPA

Agency Mission

The mission of the Oklahoma Accounting Board is to safeguard the public welfare by prescribing the qualifications, monitoring the annual reporting requirements and regulating the professional conduct of individual registrants in public practice and firms authorized to engage in the practice of public accounting in the state of Oklahoma.

Division and Program Descriptions

Note: Please define any acronyms used in program descriptions.

Division or Program Number and Name

1000001 General Administration-Licensing and Regulation of the Accounting Industry

FY22 Budgeted Department Funding By Source

Dept. #	Department Name	Appropriations	Federal	Revolving	Local <sup>1</sup>	Other <sup>2</sup>	Total
1000001	General Administration			\$1,555,698			\$1,555,698
Total		\$0	\$0	\$1,555,698	\$0	\$0	\$1,555,698

1. Please describe source of Local funding not included in other categories:

2. Please describe source(s) and % of total of "Other" funding if applicable for each department:

FY23 Carryover by Funding Source

Class Fund #	Carryover Class Fund Name	Appropriations	Federal	Revolving	Local <sup>1</sup>	Other <sup>2</sup>	Total
20000	Accountancy Fund			\$3,251,189			\$3,251,189

1. Please describe source of Local funding not included in other categories:

2. Please describe source(s) and % of total of "Other" funding if applicable:

What changes did the agency make between FY 21 and FY 22?

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?

None.

3) What services are still provided but with a slower response rate?

Services are provided at the same response rate.

4) Did the agency provide any pay raises that were not legislatively/statutorily required?

No.

FY23 Requested Funding by Department and Source

Dept. #	Department Name	Appropriations	Federal	Revolving	Other <sup>1</sup>	Total	% Change
		\$0	\$0	\$1,555,698	\$0	\$1,555,698	0.00%
Total		\$0	\$0	\$1,555,698	\$0	\$1,555,698	0.00%

1. Please describe source(s) and % of total of "Other" funding for each department:

FY23 Top Five Operational Appropriation Funding Requests

Request by Priority	Request Description	Appropriation Request Amount (\$)
Request 1:		
Request 2:		
Request 3:		
Request 4:		
Request 5:		
Top Five Request Subtotal:		\$0
Total increase above FY 21 Budget (including all requests)		\$ -
Difference between Top Five requests and total requests:		\$0

Does the agency have any costs associated with the Pathfinder retirement system and federal employees?

No.

How would the agency be affected by receiving the same appropriation for FY 23 as was received in FY 22? (Flat/ 0% change)

NA

How would the agency handle a 2% appropriation reduction in FY 23?

NA

Is the agency seeking any fee increases for FY 23?

Increase 1	Increase 2	Increase 3	Fee Increase Request (\$)	Statutory charge required? (Yes/No)
NA				

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

Description of request in order of priority	Appropriated Amount (\$)	Submitted to LRCP? (Yes/No)
Priority 1 NA		
Priority 2		
Priority 3		

Federal Funds

CFDA	Federal Program Name	Agency Dept. #	FY 22 Budgeted	FY 21	FY 20	FY 19	FY 18
	CARES Act			11,509	69		

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?

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?

FY22 Budgeted FTE

Division #	Division Name	Supervisors	Classified	Unclassified	50 - 535 K	536 K - 620 K	621 K - 655
1000001	General Administration	2		9		8	3
Total		2	0	9	0	8	3

FTE History

Division #	Division Name	2022 Budgeted	2021	2020	2019	2018	2017
1000001	General Administration	11.0	11.0	11.0	11.0		11.0
Total		11.0	11.0	11.0	11.0		11.0

Performance Measure Review

	FY 21	FY 20	FY 19	FY 18	FY 17	
Program Name-Licensing and Regulation of the Accounting Industry						
Enforcement-To pursue an active, fair, timely, effective and efficient Enforcement Program.						
KPM 1	Desired percentage of administrative complaints/referrals resolved within four months to be 50%	68%	81%	43%	62%	23%
KPM2	Desired percentage of outside complaints/referrals resolved within six months to be 20% or more	16%	57%	17%	16%	29%
KPM 3	Desired percentage of complaints/referrals resolved with voluntary compliance to be 80% or more	96%	97%	92%	94%	96%
KPM 4	Maintain a level of 80% for complaints reviewed by the Enforcement Committee or special	72%	76%	84%	78%	65%
KPM 5	Maintain a level of (one percent or less for people whose certificates lapsed after their renewal	2%	1%	1%	1%	4%
Customer Service-Focus resources to deliver the highest standards of public protection and customer service						
KPM 1	Retain at least 90% customer satisfaction with OAB online registration services	97%	95%	98%	98%	97%
KPM 2	Retain 90% customer satisfaction with OAB online candidate services	98%	96%	91%	90%	89%
KPM 3	Retain at least 95% customer satisfaction with OAB new CPA Recognition Ceremony	NA*	89%	98%	100%	100%
Outreach-Provide effective and timely outreach to all OAB stakeholders in order to achieve enhanced						
KPM 1	Continue to attain at least 30,000 visits to the OAB website.	11,367	9,484	NA	30,288	34,882
KPM 2	Increase readership by 10% of the OAB bulletin based on FY14's level of 5,845 individuals	5,468	4,778	4,825	5,481	5,557
KPM 3	Increase social media participation by at least 20% based on FY15's level of 737	1,046	1,034	968	952	873
Organizational Structure-Develop an organizational structure that delivers responsive, effective, and innovative						
KPM 1	Number of items processed systematically is greater than prior year and 95% is reached	90%	90%	88%	88%	88%
KPM 2	100% of OAB processes and procedures documented	87%	100%	100%	100%	100%
Technology-Improve efficiency, information security, and cost-effectiveness through the use of existing and						
KPM 1	100% of OAB services and applications available online	100%	100%	100%	100%	100%
KPM 2	100% of current enforcement disciplinary actions posted online starting from 2010 going forward	85%*	100%	100%	100%	100%
KPM 3	Eliminate the need for document storage by measuring the number of square feet that is used for	311	311	429	429	573

Revolving Funds (200 Series Funds)

Please provide fund number, fund name, description, and revenue source	FY19-21 Avg. Revenues	FY19-21 Avg. Expenditures	June '21 Balance
Fund number: Fund name			
Licensing and regulating the accounting industry. The Accountancy Board is self funded through fees received.	\$1,468,339	\$1,358,494	\$3,251,189

\*Due to Covid, OAB did not have CPA Recognition Ceremonies in FY21.

\*Due to a new licensing system, enforcement files are not available online. Therntia, the new licensing system, will have to post the prior files online.