

FY 2024 Budget Performance Review

020-Accountancy Board

Lead Administrator: Randall Ross, CPA

Lead Financial Officer: Randall Ross, CPA

Agency Mission

The mission of the Oklahoma Accountancy 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

FY23 Budgeted Department Funding By Source						
Dept. #	Department Name	Appropriations	Federal	Revolving	Local ¹	Other ²
1000001	General Administration			\$1,508,844		
						\$1,508,844
Total		\$0	\$0	\$1,508,844	\$0	\$0

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:

FY22 Carryover by Funding Source						
Class Fund #	Carryover Class Fund Name	Appropriations	Federal	Revolving	Local ¹	Other ²
20000	Oklahoma Accountancy Fund			\$3,384,334		
						\$3,384,334
						\$0
						\$0

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 FY22 and FY23?

1.) Are there any services no longer provided because of budget cuts?
Request 2: 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?
None. The Accountancy Board continues to have the same response rate.
4.) Did the agency provide any pay raises that were not legislatively/statutorily required?
No.

FY24 Requested Funding By Department and Source						
Dept. #	Department Name	Appropriations	Federal	Revolving	Other ¹	Total
1000001	General Administration	\$0	\$0	\$1,508,844	\$0	\$1,508,844
Total		\$0	\$0	\$1,508,844	\$0	\$1,508,844

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

FY24 Top Five Operational Appropriation Funding Requests		
Request by Priority	Request Description	Appropriation Request Amount (\$)
Request 1: NA Request 2: Request 3: Request 4: Request 5:		
Top Five Request Subtotal:		\$0
Total Increase above FY-23 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 '24 as was received in FY '23? (Flat/ 0% change)

NA

How would the agency handle a 2% appropriation reduction in FY '24?

NA

Is the agency seeking any fee increases for FY '24?		
	Fee Increase Request (\$)	Statutory change required? (Yes/No)
Increase 1 No Increase 2 Increase 3		

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						
CPDA	Federal Program Name	Agency Dept. #	FY 23 budgeted	FY 22	FY 21	FY 20
	CARES Act	1000001			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?
NA
3.) What would the consequences be of ending all of the federal funded programs for your agency?
NA
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

FY '23 Budgeted FTE						
Division #	Division Name	Supervisors	Non-Supervisors	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$100K
1000001	General Administration	2	9	0	3	5
Total		2	9	0	3	5

FTE History					
Division #	Division Name	2023 Budgeted	2022	2021	2019
1000001	General Administration	11.0	11.0	11.0	11.0
Total		11.0	11.0	11.0	11.0

Performance Measure Review					
Program Name-Licensing and Regulation of the Accounting Industry		FY 22	FY 21	FY 20	FY 19
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% or more	84%	68%	81%	43%
KPM2	Desired percentage of outside complaints/referrals resolved within six months to be 20% or more	42%	16%	57%	17%
KPM 3	Desired percentage of complaints/referrals resolved by voluntary compliance to be 80% or more	100%	96%	97%	92%
KPM 4	Maintain a level of 80% for complaints reviewed by the Enforcement Committee or special prosecutor	86%	72%	76%	84%
KPM 5	Maintain a level of five percent or less for people whose certificates lapsed after their renewal period	6%	2%	3%	3%
Customer Service-Focus resources to deliver the highest standards of public protection and customer service					
KPM 1	Maintain at least 95% customer satisfaction with OAB online registration services	96%	97%	95%	98%
KPM 2	Maintain 90% customer satisfaction with OAB online candidate services	98%	98%	96%	91%
KPM 3	Retain at least 95% customer satisfaction with OAB new CPA Recognition Ceremony	NA**	NA*	89%	98%
Outreach-Provide effective and timely outreach to all OAB stakeholders in order to achieve enhanced understanding					
KPM 1	Continue to attain at least 30,000 visits to the OAB website	12,734	11,367	9,484	NA
KPM 2	Increase readership by 10% of the OAB bulletin based on FY14's level of 5,845 individuals	6,333	5,405	4,778	4,825
KPM 3	Increase social media participation by at least 20% based from a level of 757 Facebook followers	1,104	1,046	1,034	908

*Due to Covid, OAB did not have CPA Recognition Ceremonies in FY21.
**There was not a ceremony in Nov 2021 due Covid and a survey was not sent after the May 2022 Ceremony.

Organizational Structure-Develop an organizational structure that delivers responsive, effective, and innovative services.					
KPM 1	Number of forms processed systemically is greater than prior year until 95% is reached	93%	90%	90%	88%
KPM 2	100% of OAB processes and procedures documented	88%	57%	100%	100%
Technology-Improve efficiency, information security, and cost-effectiveness through the use of existing and emerging					
KPM 1	100% of OAB services and applications available online	100%	100%	100%	100%
KPM 2	100% of current enforcement disciplinary actions posted online starting from 2010 going forward	0%*	0%*	100%	100%
KPM 3	Eliminate the need for document storage by measuring the number of square feet that is used for storage.	311	311	311	429

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

Revolving Funds (200 Series Funds)			
Please provide fund number, fund name, description and revenue source	FY 20-22 Avg. Revenues	FY 20-22 Avg. Expenditures	June '22 Balance
Fund number, Fund name			
Fund 200 Public Accountancy Fund Licensing and regulating the accounting industry. The Accountancy Board is self funded through fees received so the funds are through a revolving fund.	\$1,665,730	\$1,390,250	\$3,419,579

FY 2023 Current Employee Telework Summary						
List each agency location, then report the number of employees associated with that location in the teleworking categories indicated. Use "No specified location" to account for remote employees not associated with a site. Use actual current employees, not budgeted or actual FTE.			Full-time and Part-time Employees (H)			
Agency Location / Address	City	County	Onsite (5 days onsite, rarely remote)	Hybrid (2-4 days onsite weekly)	Remote (1 day or less weekly onsite)	Total Employees
201 NW 63rd St, Ste 210	OKC	OK	3	8	0	11
Total Agency Employees						11