

<p>FY 2026 Budget Performance Review</p> <p>020-Oklahoma Accountancy Board</p>		<p>Date submitted 9/30/2024</p>
<p>Version</p> <p>Lead Administrator: Ashley Plyushko</p>	<p>Original</p>	<p>Lead Financial Officer: Rebekah Flanagan</p>

9/30/2024

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.

<p><i>Note: Please define any acronyms used in program descriptions.</i></p>	
<p>Division or Program Number and Name</p>	
<p>Licensing and Regulation of the Accounting Industry</p>	

Dept. #	Department Name	Appropriations	Federal	Revolving	Local ¹	Other ²	Total
1000001	General Administration			\$1,400,014			\$1,400,014
8800010	ISD Data Processing			\$175,300			\$175,300
Total		\$0	\$0	\$1,575,314	\$0	\$0	\$1,575,314

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:

3-digit Class Fund #	Class Fund Name	GA Bill # and Section #	Fiscal Year of Original Appropriation	Original Appropriation Amount (\$)	Total Expended Amount as of 8/31/2024 (\$)	Balance as of 8/31/2024 (\$)
						\$0
						\$0
						\$0
						\$0
						\$0
Total remaining prior year appropriation balance:						\$0
Report appropriations that have existing balances from all prior fiscal years at the 3-digit class fund number (i.e. 193, 194). Do not report carryover class funds separately. Include appropriations located in disbursing funds. Report PREP, but not ARPA/SRF, appropriations.						

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 of the services provided are at a higher cost to the user.
3.) What services are still provided but with a slower response rate?	None of the services provided are at a slower response rate.
4.) Did the agency provide any pay raises that were not legislatively/statutorily required?	Yes, the agency provided performance based raises in FY25.

	Appropriation Increases			Expenditures	
	(Additional to Agency Base Appropriation)				
Appropriation Increase Purpose	FY 2023	FY 2024	Total Amount Received FY 2023-2024	Total Expenditure of Increase as of 6/30/2024	If funds have not been spent, please explain why.
N/A			\$0 \$0 \$0 \$0 \$0 \$0 \$0		
Total:	\$0	\$0	\$0	\$0	

List appropriation increases that the agency has received in the prior two years. List amounts received in each year. Include PREP, but not ARPA/SRF, appropriations.

Dept. #	Department Name	Appropriations	Federal	Revolving	Other ¹	Total	% Change
1000001	General Administration	\$0	\$0	\$1,415,640	\$0	\$1,415,640	1.12%
8800010	ISD Data Processing	\$0	\$0	\$352,300	\$0	\$352,300	100.97%
Total		\$0	\$0	\$1,767,940	\$0	\$1,767,940	12.23%

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

Request by Priority		Request Description	Is this a Supplemental Request? (Yes/No)	Timeframe (One-Time or Recurring)	Appropriation Request Increase Amount (\$)
Request 1:		N/A			
Request 2:					
Request 3:					
Request 4:					
Request 5:					
Top Five Request Subtotal:					\$0
Total Increase above FY-25 Budget (including all requests)					
Difference between Top Five requests and total requests:					\$0

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Description of requested increase in order of priority		Needed State Funding for Project (\$)	Submitted to LRCPC or OCAMP? (Yes/No)
Priority 1	N/A		
Priority 2			
Priority 3			

List any requests for new construction from the Legacy Capital Fund			
Description of requested increase in order of priority		Needed State Funding for Project (\$)	Submitted to LRCPC? (Yes/No)
Priority 1	N/A		
Priority 2			
Priority 3			

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 '26 as was received in FY '25? (Flat/ 0% change)	
N/A	

How would the agency handle a 2% appropriation reduction in FY '26?	
N/A	

Is the agency seeking any fee increases for FY '26?			
Description of requested increase in order of priority		Fee Increase Request (\$)	Statutory change required? (Yes/No)
Increase 1	No.		
Increase 2			
Increase 3			

Federal Funds							
CFDA	Federal Program Name	Agency Dept. #	FY 25 budget (\$)	FY 24 actuals (\$)	FY 23 actuals (\$)	FY 22 actuals (\$)	FY 24 budgeted FTE (#)
	N/A						

Federal Government Impact	
1.) How much federal money received by the agency is tied to a mandate by the Federal Government?	
\$0.00	
2.) Are any of those funds inadequate to pay for the federal mandate?	
N/A	
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?	
N/A	
5.) Has the agency requested any additional federal earmarks or increases?	
N/A	

FY 2025 Budgeted FTE							
Division #	Division Name	Supervisors	Non-Supervisors	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$100K	\$100K+
	1000001 General Administration	1	10		9	1	1
Total		1	10	0	9	1	1

FTE History by Fiscal Year							
Division #	Division Name	FY 2025 Budgeted	FY 2025 YTD	FY 2024	FY 2023	FY 2022	FY 2016
	1000001 General Administration	11.0	11.0	11.0	11.0	11.0	11.0
Total		11.0	11.0	11.0	11.0	11.0	11.0

Performance Measure Review					
Licensing and Regulation of the Accounting Industry	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Enforcement-To pursue an active, fair, timely, effective and efficient Enforcement Program.	31%	N/A	N/A	N/A	N/A
At least 60% of administrative complaints/referrals resolved within six months					
Customer Service-Focus resources to deliver the highest standards of public protection and customer service.					
Maintain at least 90% registrant satisfaction with OAB online registration and candidate services.	78%	N/A	85%	83%	N/A
Outreach-Provide effective and timely outreach to all OAB stakeholders in order to achieve enhanced understanding between the OAB, the regulated community and the public through effective communications, interactions and service.					
Increase the readership of the OAB bulletin.	62%	56%	49%	49%	NA**
Organizational Structure-Develop an organizational structure that delivers responsive, effective, and innovative services.					
Document 100% of critical tasks within the OAB office.	36%	NA**	NA**	NA**	NA**
Candidate Outreach-Increase and improve communication with candidates and ease their journey through the pipeline.					
Increase the percentage of candidates who feel like they can access the necessary information on gaining their license and the requirements as a CPA.	NA**	NA**	NA**	NA**	NA**

Revolving Funds (200 Series Funds)			
	FY'22-24 Avg. Revenues	FY'22-24 Avg. Expenditures	June '24 Balance
Fund Number: 200			

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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.	\$1,525,418	\$1,386,454	\$3,547,545

2025 Current Employee Telework Summary						
List each agency physical location (not division), 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 (headcount), not budgeted or actual FTE.			Full-time and Part-time Employees (#)			
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	Oklahoma City	OK	1	10	0	11
Total Agency Employees						11