

**FY 2027 Budget Performance Review
020-Accountancy Board**

Version Original
Lead Administrator: Ashley Plyushko, CPA

Date submitted 9/30/2025
Lead Financial Officer: Ashley Plyushko, 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.

1000001-General Adminsitration-Licensing and Regulation of the Accounting Industr

The Accountancy Board prescribes the qualifications, monitors the annual reporting requirements and regulates the professionn conduct of individual registrants in public practice and firms authorized to engage in the practice of public accounting in the state of Oklahoma.

FY'26 Budgeted Department Funding By Source

Dept. #	Department Name	Appropriations	Federal	Revolving	Local ¹	Other ²	Total
1000001	General Administration	\$0	\$0	\$1,419,132	\$0	\$0	\$1,419,132
8800010	ISD Data Processing			\$172,500			\$172,500
Total		\$0	\$0	\$1,591,632	\$0	\$0	\$1,591,632

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:

Balances of Appropriated Funds from Prior Fiscal Years

3-digit Class Fund #	Class Fund Name	GA Bill # and Section #	Fiscal Year of Original Appropriation	Original Appropriation Amount (\$)	Total Expended Amount as of 8/31/2025 (\$)	Balance as of 8/31/2025 (\$)
N/A						\$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. 194, 195). Do not report carryover class funds seperately.

Include appropriations located in disbursing funds. Report PREP, but not ARPA/SRF, appropriations.

What changes did the agency make between FY'25 and FY'26?

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?

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?

Yes.

Appropriation Increase Review

Appropriation Increase Purpose	Appropriation Increases (Additional to Agency Base Appropriation)			Expenditures	
	FY 2024	FY 2025	Total Amount Received FY 2024-2025	Total Expenditure of Increase as of 6/30/2025	If funds have not been spent, please explain why.
N/A			\$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.

FY'27 Requested Funding By Department and Source

Dept. #	Department Name	Appropriations	Federal	Revolving	Other ¹	Total	% Change
1000001	General Administration	\$0	\$0	\$1,467,009	\$0	\$1,467,009	3.37%
8800010	ISD Data Processing	\$0	\$0	\$139,500	\$0	\$139,500	-19.13%
Total		\$0	\$0	\$1,606,509	\$0	\$1,606,509	0.93%

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

FY'27 Top Five Incremental Appropriated Funding Increase Requests

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:				

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Request 4:			
Request 5:			
	Top Five Request Subtotal:		\$0
Total Increase above FY-26 Budget (including all requests)			
Difference between Top Five requests and total requests:			\$0

* Capital requests in the table above should be listed in the next table.

What are the agency's top 2-3 capital or technology (one-time) requests, if applicable?			
Description of requested increase in order of priority	Total Project Cost (\$)	Needed State Funding for Project (\$)	Submitted to LRPC? (Yes/No)
Priority 1 N/A			
Priority 2			
Priority 3			

Does the agency has any costs associated with the Pathfinder retirement system and federal employees? If so, please describe the impact.
No.

* Include the total number of federally funded FTE in the Pathfinder system.

How would the agency be affected by receiving the same appropriation for FY '27 as was received in FY '26? (Flat / 0% change)
N/A

How would the agency handle a 2% appropriation reduction in FY '27?
N/A

Is the agency seeking any fee increases for FY '27?		
Description of requested increase in order of priority	Fee Increase Request (\$)	Statutory change required? (Yes/No)
Increase 1 N/A		
Increase 2		
Increase 3		

Federal Funds							
CFDA	Federal Program Name	Agency Dept. #	FY 26 budget (\$)	FY 25 actuals (\$)	FY 24 actuals (\$)	FY 23 actuals (\$)	FY 25 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?	
N/A	
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 2026 Budgeted FTE							
Division #	Division Name	Supervisors	Non-Supervisors	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$100K	\$100K+
1000001	General Administration	1	9		8	1	1
Total		1	9	0	8	1	1

FTE History by Fiscal Year							
Division #	Division Name	FY 2026 Budgeted	FY 2026 YTD	FY 2025	FY 2024	FY 2023	FY 2017
1000001	General Administration	10.0	10.0	11.0	11.0	11.0	11.0
Total		10.0	10.0	11.0	11.0	11.0	11.0

Performance Measure Review

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Licensing and Regulation of the Accounting Industry	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Enforcement-To pursue an active, fair, timely, effective and efficient Enforcement Program.	10%	31%	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.	83%	83%	N/A	85%	83%
Maintain at least 90% registrant satisfaction with OAB online registration and candidate services.					
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.	61%	62%	56%	49%	49%
Increase the readership of the OAB bulletin.					
Organizational Structure-Develop an organizational structure that delivers responsive, effective, and innovative services.	36%	36%	N/A***	N/A***	N/A***
Document 100% of critical tasks within the OAB office.					
Organizational Structure-Develop an organizational structure that delivers responsive, effective, and innovative services.	64%	N/A***	N/A***	N/A***	N/A***
Increase the percentage of candidates who feel like they can access the necessary information on gaining					

**These are new KPIs, therefore the OAB is creating benchmarks this year in order to have measurements in the future.

Revolving Funds (200 Series Funds)			
	FY'23-25 Avg. Revenues	FY'23-25 Avg. Expenditures	June 2025 Balance
Fund: Fund Number, Fund Name			
<i>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.</i>	\$1,488,292	\$1,377,546	\$3,614,169

FY 2026 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	10			10
Total Agency Employees						10