

- Biennial appropriations include \$2,066,161 for Operating Expenses and \$419,020 for CPA Education Assistance
- Investigative work continues to rise

Accountancy Board of Ohio

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ROLE

The mission of the Accountancy Board of Ohio is to assure that the services received by Ohioans from Public Accountants (PAs) and Certified Public Accountants (CPAs) will be performed in an ethical, competent, and professional manner and in accordance with all appropriate laws and standards. The Board determines the level of knowledge of all applicants through means of an examination. Those who pass the examination are then licensed and regulated by the Board. The Board mandates a program of continuing education for its licensees.

Agency In Brief					
Number of Employees*	Total Appropriations-All Funds		GRF Appropriations		Appropriation Bill(s)
	2004	2005	2004	2005	
20	\$1.2 million	\$1.3 million	0	0	Am. Sub. H. B. 95

*Employee head count obtained from the Department of Administrative Services (DAS) payroll reports as of June 28, 2003.

OVERVIEW

In FY 2002 the Board handled the administrative work for 29,367 public accountant and certified public accountant licenses. The Accountancy Board is one of two occupational licensing boards that operate on a triennial renewal cycle. The Board operates from two state funds, the 4K9 Fund and the 4J8 Fund.

The Accountancy Board's operating expenses are taken from the GSF 4K9 Fund, the rotary fund to which the Board contributes. The largest increases in expenditures are expected from the increases in travel expenses and the continuation of increased investigations. Other increases are expected from the conversion of the CPA examination format from paper to computer-based format beginning in 2004.

The Educational Assistance program operates from the GSF 4J8 Fund. Surcharges on license renewals are deposited into Fund 4K9 and money is transferred quarterly into Fund 4J8 to fund the educational assistance program. The education assistance program was established as a scholarship program to reduce the financial burden of the increased educational requirements and to benefit low-income students seeking to become CPAs.

The Board's investigative work of individuals practicing as CPAs continues to rise due to the Board's requirements in S.B. 200 of 1998, but is managed through the use of laptop computers, the cooperation of the Security and Exchange Commission, and referrals from other federal and state agencies such as Housing and Urban Development and the Auditor of State. 

FY 2004 - 2005 Final Appropriation Amounts

All Fund Group

<i>Line Item Detail by Agency</i>			<i>FY 2001:</i>	<i>FY 2002:</i>	<i>FY 2003:</i>	<i>FY 2004 Appropriations:</i>	<i>% Change 2003 to 2004:</i>	<i>FY 2005 Appropriations:</i>	<i>% Change 2004 to 2005:</i>
Report For: Main Operating Appropriations Bill			Version: Enacted						
ACC Accountancy Board of Ohio									
4J8	889-601	CPA Education Assistance	\$ 104,938	\$ 157,246	\$103,945	\$ 209,510	101.56%	\$ 209,510	0.00%
4K9	889-609	Operating Expenses	\$ 812,167	\$ 880,929	\$902,454	\$ 1,010,583	11.98%	\$ 1,055,578	4.45%
General Services Fund Group Total			\$ 917,105	\$ 1,038,175	\$ 1,006,399	\$ 1,220,093	21.23%	\$ 1,265,088	3.69%
Accountancy Board of Ohio Total			\$ 917,105	\$ 1,038,175	\$ 1,006,399	\$ 1,220,093	21.23%	\$ 1,265,088	3.69%