

The seal of the Oregon Board of Accountancy is a circular emblem. It features an eagle with spread wings at the top, a sun with rays in the center, a ship on the left, a plow and a cow on the right, and a banner at the bottom with the words "THE UNION". The outer ring of the seal contains the text "STATE OF OREGON" at the top and "BOARD OF ACCOUNTANCY" at the bottom, separated by stars.

Oregon Board of Accountancy

Governor Requested Budget

2025-27

Oregon Board of Accountancy
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2025-2027 GOVERNOR REQUESTED BUDGET

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CERTIFICATION

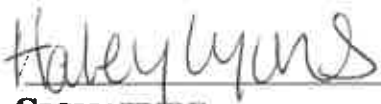
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

BOARD OF ACCOUNTANCY

200 Hawthorne Ave SE, Suite D450, Salem, OR, 97301

AGENCY NAME

AGENCY ADDRESS



Board Chair

SIGNATURE

TITLE

Notice: Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by

Agency Request

Governor's Budget

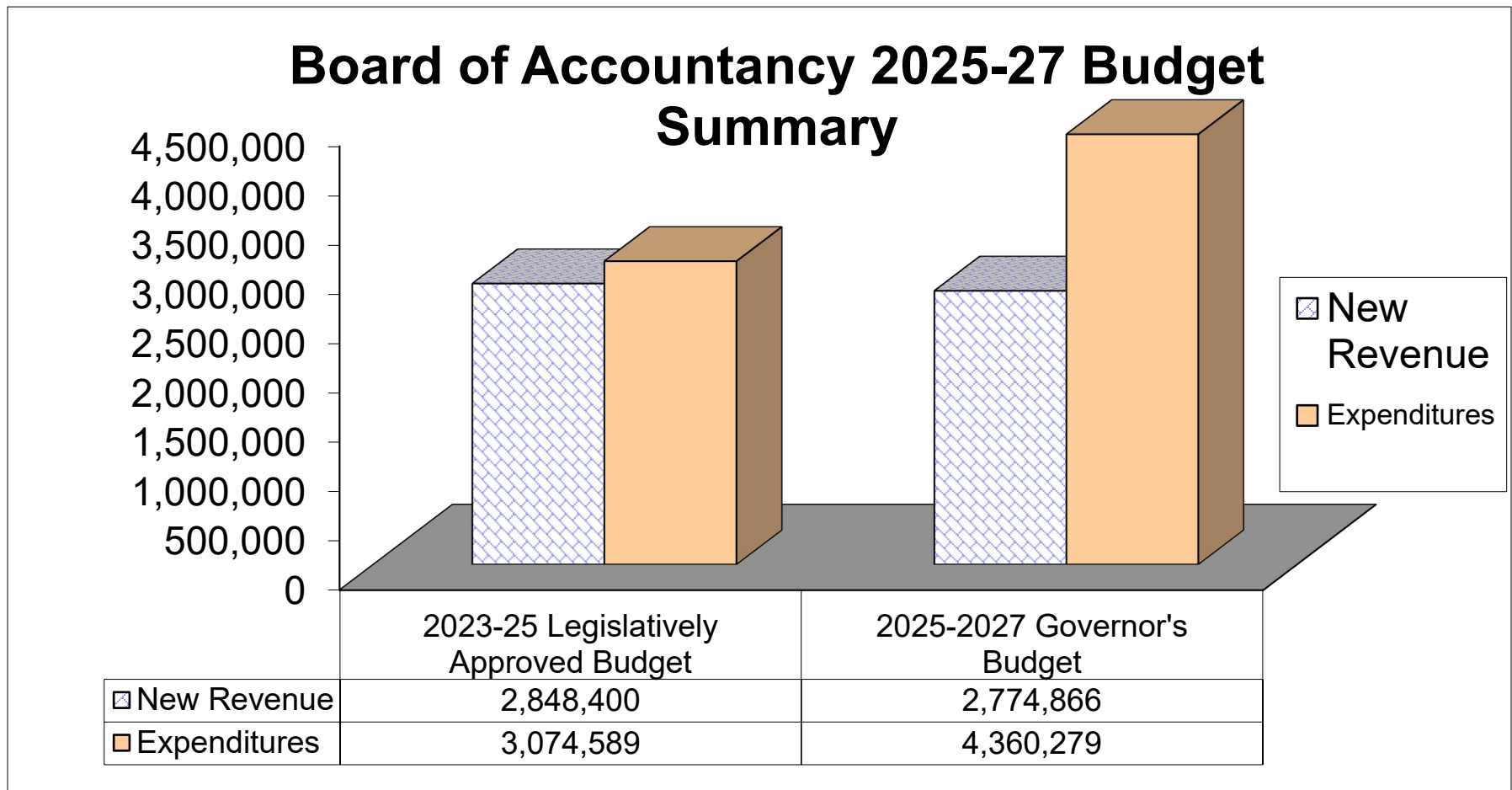
Legislatively Adopted

the agency director or
administrator.

A. Budget Summary Graphics

The budget for the Board of Accountancy (BOA) is a single program unit, Other Funds only, budget. The BOA Governor’s Requested Budget (GRB) for 2025-27 requests a total spending authorization of \$4,360,279. This includes \$3,387,935 at the current service level (CSL), a recurring Policy Option Package 101 for personnel restructuring (\$133,964) with a recurring offsetting analyst adjustment package of the same amount, and a non-recurring Policy Option Package 100 to fund accounting scholarships (\$1,000,000). The latter is requested as a one-time special payment funding authorization which requires passage of SB 796 to execute. SB 796 would authorize BOA expand its spending purpose authority from agency programs to include need-based accounting scholarships.

Program Funding Request:



B. Mission Statement and Statutory Authority

Mission Statement: The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

Agency and Program Overview

BOA was legislatively created in 1913 to protect the public through regulation of individuals and firms that provide public accounting services. The agency's public protection responsibilities are exercised by ensuring qualifications for issuance and renewal of licenses, and by investigation of complaints against licensees and firms.

BOA is a single program unit budget. Therefore this budget narrative will integrate the prescribed elements of the Agency Summary Narrative and the Program Unit narrative into one budget narrative document.

Legal Authority

The Board of Accountancy was established through legislative action in 1913 and is codified in ORS Chapter 673. The Board is also subject to provisions of ORS Chapters 297 and 670. The Board's administrative rules are in OAR Chapter 801.

Program Description

The Board regulates about 8,027 Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as 868 public accounting firms registered with the Board (data as of February 3, 2025). This profession is unique among regulated professions in that over the past two decades the profession has painstakingly built CPA practice mobility across all U.S. jurisdictions, allowing CPAs from all jurisdictions to practice across state lines with ease, and obtain reciprocal licensure in other jurisdictions when required also with relative ease. This is a great service for the public with respect to access to services (across state lines is not an issue). It also means the Oregon Board has jurisdiction over any CPA and CPA firm providing services to Oregon consumers, whether licensed here or not.

Over the past decade, the number of certified public accountant and public accountant licenses has remained remarkably stable. That said, warning signs are already here or on the horizon. For one, CPA firms in Oregon and across the country are suffering from a severe work force shortage and thus struggle to meet the rising demand from the public for services. In addition, the COVID public health emergency disrupted the CPA examination pipeline and for some this meant entirely abandoning their journey toward CPA licensure. College enrollment has dropped across the country for years, and accountancy education is not

immune from that trend. Finally, this profession is also facing a significant demographics challenge with the American Institute of CPAs (AICPA) estimating in 2020 that 75% of CPAs will retire within 15 years.

Against this backdrop, core agency functions include ensuring that:

- Applicants for the CPA examination meet eligibility requirements
- Applicants for issuance and biennial renewal of CPA and PA licenses meet requirements, including continuing professional education when applicable
- CPA/PA firms are registered when required and meet peer review requirements when applicable
- Complaints are investigated fairly and when evidence of violations of Board statutes or rules are found, that a disciplinary outcome is pursued by a negotiated disciplinary resolution or through a hearing / contested case process.
- The Board works hard to resolve cases where violations are found with mutual agreement (Stipulated Final orders that reflect a settlement agreement).

Program Justification

The purpose of the Board is to protect the public from CPA or PA practitioners who may lack competency or act unethically.

Program Performance:

1. Case Resolution and Backlog and Resolution

The Board, with help from the Legislature and DAS, added an investigator position and implemented process efficiencies in Fall 2013 by adding a pre-case inquiry process. The process change resulted in fewer matters needing to be opened as cases requiring consideration by the Board of Accountancy Complaints Committee. In addition, the Board implemented additional processes to resolve reporting inquiries (occurs when firms or licensees report litigation and/or regulatory action). Almost 10 years on, the agency's caseload reflects a completely changed picture with a case backlog largely eliminated. As of February 3, 2025, 11 cases are open at the full investigation stage.

Processing times for inquires and complaints have also improved over time, although we saw significant decrease in that performance during calendar year 2022, impacting FY2022 and FY 2023 results. The reason for this expected performance all decrease is that all agency licensing staff and the Executive Director position vacated over a seven-month time period in calendar year 2022, leaving the agency severely short-staffed right before the start of the summer annual renewal season. This required compliance resources to be diverted to licensing services to ensure continuity of basic service delivery of the agency.

That step while critically necessary impacted performance while the agency rebuilt. As expected, with ongoing stabilization of staffing the performance in this arena improved significantly in FY 2024. Full staffing for the agency however was not reached until November 1, 2024.

2. Transparency and efficiency improvements via low-cost IT and web publication initiatives

The Board has developed and implemented significant improvements in transparency of its licensing and disciplinary data, including through efficient and low-cost IT improvements. Details of existing accomplishments are listed below. However, the Board's most recent (Nov. 1, 2024) hire of a Compliance and Communications Specialist will, still within FY 2025, lead to significant additional improvements with respect to web site content and social media plan implementation.

A) Development and web-publication of disciplinary actions taken by the Board dating back to 2011

This resource is continuously updated and now covers over a decade of disciplinary action data (calendar year 2011 through present). It is web-published in an excel format allowing readers to search and sort cases and is available on the front page of the Board's web site <https://www.oregon.gov/boa/Pages/Home.aspx>. This allows consumers a simple option to review the status of a licensee they are using or are considering to use, as their CPA. If disciplinary action has occurred, information is available to determine the specifics, without the need to contact the Board. If further information is requested, the Board promptly responds to public record requests. For ethics instructors and educators, the chronological version is a great way to update their materials and stay current with practitioner conduct issues that the Board has responded to. This is an essential tool to improve preventive education for licensees.

B) Development of improved licensee look-up on Board web site.

The Board overhauled its licensee look-up (<https://www.oregon.gov/BOA/Pages/Licensee-Lookup.aspx>) to provide additional and more accessible data to consumers, including displaying if a disciplinary record exists on a licensee or firm pulled up in a search query. While the query does not link directly to the description of the disciplinary event, that information is now published and easily accessible as described in item (A) above.

C) The Board uploads nightly current information of licensee and firm, including any disciplinary data to a national database

The Board has partnered with the National Association of State Boards of Accountancy (NASBA) to display licensing and disciplinary data to a national database for CPAs which NASBA administers. This allows the Board and partner Boards of the profession access to Oregon licensing and disciplinary data via the NASBA-run Accountancy Licensing Database (ALD), which also feeds data to another national resource run by NASBA for consumers and public accountancy firms (or other potential employers of CPAs) to verify credentials of CPAs nationally (www.cpaverify.org). For the public, access to national-level data is critical since they can legally receive services from a CPA not credentialed in the state they live in.

D) Current IT projects in progress

Beyond ensuring that the above improvements remain operational, the Board due the significant staff turnover in 2022 has had to put on hold finding a low-cost solution to broader IT needs of the Board, including but not limited to addressing the need for a complete, integrated system of on-line licensure renewal and full integration of the Board's compliance data into the Board's database. With stabilization of staff, the Board has resumed that work under the leadership of Deputy Director Andrew Barlow (position subject to final approval in POP 101) with a primary focus on investing in low-cost solutions building on existing IT capacity and ability to accomplish and implement IT improvements within existing legislative expenditure appropriation authority.

3. Transparency in Rulemaking and Statutory Change Proposals / Laws and Rules Initiative

The Board formed a Laws and Rules Task Force (LRTF) in Fall 2013 which later became a regular committee, the Laws and Rules Committee (LRC) in February 2015. The Board established this process as it's new, more transparent and inclusive practice for development of rule and statutory changes. The LRC was inoperative for much of 2018 to 2022 but was reconstituted at the September 30, 2022, Board meeting.

Since that time, the LRC has been extremely active, guiding the Board through its work and recommendations through multiple rounds of rulemaking to address to eliminate barriers for applicants to sit for the CPA exam, barriers for initial licensure, and barriers for existing licensees. In essence, the Board used every inch of its existing legal authority and staffing resources to update and streamline its rules to address the urgent needs of the profession while staying consistent with the Board's public protection mission. This very deliberative and open approach to developing rules, which also included hosting two town halls, has been very well received by Board stakeholders.

Over time, the work of the LRC also included presence of and consultation with regional and national stakeholders, such as the Boards of Accountancy of Washington and California, a compliance representative from a public accounting firm headquartered in the Midwest with 130 offices around the US including Oregon, and perspectives from private industry locally, in Washington, and at the national level. Language drafts were shared publicly and (in the case of SB 797 language development) shared nationally in a highly public, transparent process.

This highly inclusive approach informed the LRC's (and ultimately the Board's) work on multiple rounds of rulemaking focusing on reducing barriers for those taking the exam, applicants for licensure and practicing CPAs. It also provided the foundation of the LRC's work behind the comprehensive updates to the Oregon Public Accountancy Act proposed in SB 797 (2025). The unified coalition of private industry, higher education and government that the Oregon Board built for its rulemaking work and behind SB 797 is unparalleled in the country.

Examples of accomplished rulemaking by the Board eliminating barriers include:

- a. Implementation of Oregon CPA examination candidate application processing to the National Association of State Boards of Accountancy (NASBA), streamlining the candidate application process significantly, creating a one-stop shop.
- b. Aligning CPA exam window calculation methodology with national practice, eliminating confusion and implementing amore candidate friendly approach.
- c. Adoption of a 30-month *retroactive* exam window, dramatically expanding the amount of time candidates have in which to pass all sections of the CPA exam. This was critical to address the changing nature of the profession which no longer has slow seasons in which studying for the exam is more easily accomplished.
- d. Full and automatic implementation of the nationally proposed Credit Relief Initiative, which restored exam credits that expired during the COVID public health emergency, and without need for any of the affected candidates to go through a Board process. Implementation was entirely handled by Board staff in collaboration with staff at the National Association of State Boards of Accountancy (NASBA).
- e. Implementation of transformative increase in the amount of allowable internship hours on a university transcript (to 12 semester hours) that can be counted toward the 150-semester hour requirement for initial licensure.
- f. Implementation of 120-to-sit legislation (HB2523 – 2023), allowing CPA exam candidates to sit for the CPA exam sooner.
- g. Updating our rules to align with a significantly updated national CPA exam (CPA evolution, in effect as of January 2024).
- h. Adoption of CPE reciprocity rules streamlining licensure renewals for those licensed in multiple states.
- i. Complete overhaul of licensure reinstatement rules, aligning with regional neighbors and their standards.
- j. Updating retired license status to permit work in public accounting firms to the same extent unlicensed staff can.

Significant Proposed Program Changes from 2023-25

The Board of Accountancy is not proposing significant program changes in the Agency's 2025-27 GRB. That said, the personnel restructuring policy option package 101 proposed in the GRB would allow the Board to move toward much better performance within its existing program.

Short term goals for 2025-27

For 2025-27, the Board will focus on implementation of its agency request legislation (SB 796 accounting scholarships and SB 797 updates to the Oregon public accountancy act, if passed) and its policy packages (if approved). This work would be transformative, adding an additional licensure pathway, easing the workforce shortage by allowing inactive-level licensees to work in public accounting firms under certain conditions, and implement one-time funding of need-based scholarships for accounting students to support the pipeline leading toward CPA licensure. In addition, implementation of the personnel restructuring policy option package will allow the Board to become a more proactive regulator, and support CPA pipeline initiatives as well as candidates in the CPA licensure pipeline much more directly. All this planned work is integrated in the agency's strategic and DEI plans.

C. Agency Strategic Plan

Under the leadership of a new Executive Director hired in May 2022 (who had previously served the Board of Accountancy as Executive Director from 2012-2017), the Board developed a new strategic plan between December 2023 with final approval in February 2024.

VISION STATEMENT

Become a proactive regulator embracing best policy and administrative practices to ensure public protection, responsiveness to changes in CPA practice and sensitivity to pipeline issues facing the profession. To achieve this vision, the Board will deepen its relationship with licensees and candidates for examination through development and implementation of a community engagement plan that will add value for existing licensees and help attract and support a deeper and more diverse pool of candidates pursuing CPA licensure.

STRATEGIC GOALS

Develop a draft community engagement plan by June 30, 2024 and request as necessary resources to support plan implementation in the agency's 2025-27 Agency Request Budget. This work will integrate with the Board's DEI Plan and include a position request for an agency deputy director.

Implementation steps:

- *Request Deputy Director Position in Agency Request Budget for 2025-27*
- *Collaborate with the Department of Administrative Services (DAS) and Legislative Fiscal Office (LFO) to implement if possible and approved Deputy position into the current budget by July 2024*
- *Bring draft Community Engagement Plan (CEP) to the June 6, 2024 Board Meeting*
- *Explore opportunities for collaboration with OSCPA in CEP development*
- *Update the Board's DEI plan and integrate it with strategic plan goals by June 30, 2024 by:*
 - *Integrating specifics of the Community Engagement Plan*

- *Describing Equity Impacts of the Pipeline Committee work and related legislative concept to help fund need-based scholarships through disbursement of excess operating funds*
- *Emphasizing the diversity impact on the CPA candidate pipeline by offering an additional licensure option not reliant on a fifth year of school*

Build pro-active education and outreach into the Board’s licensing and compliance functions.

Implementation steps:

- *Integrate specific outreach on compliance and licensing topic to schools, candidates, licensees and firms into Board operations and the CEP (outreach activity timing dependent on when resourcing and hiring of Deputy Director position occurs)*
- *Make town-hall type outreach with Q&A opportunity a permanent feature of Board operations*

Develop and implement communication structures and resources to support effective regulation and community engagement, in a manner sensitive to the differing needs of practitioners and the next generation of applicants for licensure.

Implementation Steps:

- *Revamp and update the Board’s web site by June 30, 2024*
- *Develop social media capacity and bring social media plan to the December 2024 Board meeting*
- *Increase use of the mass email and targeted capacity already available to increase compliance through additional deadline reminders and push targeted information relevant to specific groups*

Improve operational efficiency in licensing and compliance through technology and process improvements and resource that work as necessary.

Implementation steps:

- *Prioritize work with DAS Procurement, DAS Enterprise Information Systems (EIS), DAS CFO, and as necessary LFO to select and implement a database solution, with pathway clarity prior to 2025-27 Agency Request Budget (ARB) consideration at the June 6 Board or a potential special July 2024 Board meeting dedicated to final ARB review and approval.*
 - *Priority given to solutions achievable within the existing budget authorization*
 - *Align recurring subscription pricing model with recurring budget line item authority*
 - *Ensure if additional resources are necessary to accomplish IT goals that policy package is built into 2025-27 ARB*
- *Build on maturation of staff and NASBA March 2024 Conference training for staff by*
 - *developing and implementing an internal plan for process improvements achievable prior to IT solution deployment*
 - *ensuring staff input on system requirements and improvements for IT solution*
- *Potentially contract with WA Board for IT system and licensing process consultation*

Become a leader in the national discussion on creating more flexible options to achieve CPA licensure, without lowering standards and without endangering the profession's key national accomplishments in the arena of substantial equivalency and mobility.

Implementation steps:

- *Ensure a Board voice / attendance at the NASBA Western Regional and Annual Conferences*
- *Utilize all opportunities for input the NASBA Licensure Task Force provides*
- *Engage with our state, regional and national regulatory and association partners in the continued development of the Board's 2025 legislative concept creating an additional pathway for licensure that positively impacts the workforce pipeline and minimizes disruption to mobility and substantial equivalency.*

D. Criteria for 2025-27 Budget Development

The Board's 2025-27 GRB was developed with a primary focus on achieving the strategic goals of the Board. In combination with the two agency-proposed bills also supporting the Board's strategic plan, 2025-27 could become a transformative period for the Board and the profession. SB 796 proposes ability to fund need based accounting scholarships, utilizing excess operating reserves. The second agency proposed bill, SB 797, proposes changes to the public accountancy act, to include adding authority to develop more candidate-friendly and flexible licensure pathways, without lowering the current standard of competency expected from initial licensees, and without endangering the mobility of CPA practice across state lines. The second concept will also include proposed authority for the Board to change the inactive licensure status of the Board to allow those licensees to serve in public accounting firms, expanding options for those licensees and CPA firms to address the workforce shortage.

In sum, the Board has used its existing resources and legislative authority to the maximum extent possible to support the changing needs of the profession, while protecting the public. For the next steps in that journey, the Board is respectfully requesting support for its agency request budget and aligned legislative proposals.

E. Racial Equity Impact Statements and Diversity, Equity, and Inclusion Plan

The Board has an approved DEI / AA Plan for 2023 – 25 (filed under the Special Reports Tab of this Agency Request Budget), the goals of which align with the Board's Strategic Plan described in this document. The Board has also submitted a draft 2025-27 plan to the Executive Branch for oversight review and editing.

F. State-Owned Buildings and Infrastructure

The Board does not own or operate any state-owned buildings and has a long-term private sector lease. In June 2024 the Board entered into a sublease arrangement providing the little underutilized space it had to the Board of Tax Practitioners. This enabled the Board of Tax Practitioners to revert from a remote-only agency to one with a physical presence at minimal cost. This co-location arrangement is mutually beneficial and fosters cross-collaboration between two sister state

agencies. The effects also include a 100% utilization rate of the leased space, a rarity in today's post-COVID space utilization conditions, regardless of whether private commercial sector or public sector standards for space utilization are applied.

G. IT Strategic Plan

The Board does not have any major IT projects under way that would require a separate IT strategic plan. That said the Board is now focusing on very directed IT investments it can afford to pursue under existing expenditure authority, directed at eliminating process barriers primarily through integration of Board systems that currently have to be coordinated manually in time consuming and thus personnel-cost heavy processes. Current state lack of integration also yields a human factor higher error rate, which these investments are also designed to address.

If the Board were to pursue any full IT system replacement projects in the 2025-27 biennium, it will be confined to a planning and exploration and implementation within existing resources. If and when appropriate and necessary, the Board will request additional expenditure authorization in the 2027-29 budget cycle.

H. IT Project Prioritization Matrix

The Board does not have multiple IT projects that would require prioritization.

Summary of 2025-27 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2025-27 Biennium**

**Governor's Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2023-25 Leg Adopted Budget	7	7.00	2,946,809	-	-	2,946,809	-	-	-
2023-25 Emergency Boards	-	-	127,780	-	-	127,780	-	-	-
2023-25 Leg Approved Budget	7	7.00	3,074,589	-	-	3,074,589	-	-	-
2025-27 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	145,522	-	-	145,522	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2025-27 Base Budget	7	7.00	3,220,111	-	-	3,220,111	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	27,904	-	-	27,904	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	(3,520)	-	-	(3,520)	-	-	-
Subtotal	-	-	24,384	-	-	24,384	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	132,788	-	-	132,788	-	-	-
State Gov't & Services Charges Increase/(Decrease)			10,652	-	-	10,652	-	-	-

Summary of 2025-27 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2025-27 Biennium

Governor's Budget
Cross Reference Number: 12000-000-00-00-00000

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Subtotal	-	-	143,440	-	-	143,440	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2025-27 Current Service Level	7	7.00	3,387,935	-	-	3,387,935	-	-	-

Summary of 2025-27 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2025-27 Biennium

Governor's Budget
Cross Reference Number: 12000-000-00-00-00000

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Subtotal: 2025-27 Current Service Level	7	7.00	3,387,935	-	-	3,387,935	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2025-27 Current Service Level	7	7.00	3,387,935	-	-	3,387,935	-	-	-
080 - E-Boards									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
082 - September 2024 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	(133,964)	-	-	(133,964)	-	-	-
092 - Statewide AG Adjustment	-	-	(35,881)	-	-	(35,881)	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	8,225	-	-	8,225	-	-	-
100 - Accounting Scholarships Funding	-	-	1,000,000	-	-	1,000,000	-	-	-
101 - Agency Staffing Model Change	-	-	133,964	-	-	133,964	-	-	-
Subtotal Policy Packages	-	-	972,344	-	-	972,344	-	-	-
Total 2025-27 Governor's Budget	7	7.00	4,360,279	-	-	4,360,279	-	-	-
Percentage Change From 2023-25 Leg Approved Budget	-	-	41.82%	-	-	41.82%	-	-	-
Percentage Change From 2025-27 Current Service Level	-	-	28.70%	-	-	28.70%	-	-	-

Summary of 2025-27 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2025-27 Biennium**

**Governor's Budget
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
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Administrative Biennialized E-Board, Phase-Out	-	-	145,522	-	-	145,522	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2025-27 Base Budget	7	7.00	3,220,111	-	-	3,220,111	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	27,904	-	-	27,904	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	(3,520)	-	-	(3,520)	-	-	-
Subtotal	-	-	24,384	-	-	24,384	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	132,788	-	-	132,788	-	-	-
State Gov't & Services Charges Increase/(Decrease)			10,652	-	-	10,652	-	-	-

Summary of 2025-27 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2025-27 Biennium

Governor's Budget
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	143,440	-	-	143,440	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2025-27 Current Service Level	7	7.00	3,387,935	-	-	3,387,935	-	-	-

Summary of 2025-27 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2025-27 Biennium

Governor's Budget
Cross Reference Number: 12000-001-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2025-27 Current Service Level	7	7.00	3,387,935	-	-	3,387,935	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2025-27 Current Service Level	7	7.00	3,387,935	-	-	3,387,935	-	-	-
080 - E-Boards									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
082 - September 2024 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	(133,964)	-	-	(133,964)	-	-	-
092 - Statewide AG Adjustment	-	-	(35,881)	-	-	(35,881)	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	8,225	-	-	8,225	-	-	-
100 - Accounting Scholarships Funding	-	-	1,000,000	-	-	1,000,000	-	-	-
101 - Agency Staffing Model Change	-	-	133,964	-	-	133,964	-	-	-
Subtotal Policy Packages	-	-	972,344	-	-	972,344	-	-	-
Total 2025-27 Governor's Budget	7	7.00	4,360,279	-	-	4,360,279	-	-	-
Percentage Change From 2023-25 Leg Approved Budget	-	-	41.82%	-	-	41.82%	-	-	-
Percentage Change From 2025-27 Current Service Level	-	-	28.70%	-	-	28.70%	-	-	-

Accountancy, Board of

Agency Number: 12000

**Agencywide Program Unit Summary
2025-27 Biennium**

Version: Y - 01 - Governor's Budget

Summary Cross Reference Number	Cross Reference Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,264,706	2,946,809	3,074,589	4,521,899	4,360,279	-
TOTAL AGENCY							
	Other Funds	2,264,706	2,946,809	3,074,589	4,521,899	4,360,279	-

PROGRAM PRIORITIZATION FOR 2025-27

Agency Name: Board of Accountancy (SINGLE PROGRAM UNIT BUDGET)																			Agency Number: 12000		
2025-27 Biennium																					
Agency-Wide Priorities for 2025-27 Biennium																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request	
Agcy	Prgm/Div																				
	1		Licensing & Compliance		3			4,360,279				4,360,279	7	7.00	N	N		ORS 673.010 to 673.465			
								4,360,279				4,360,279	7	7.00							

7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requirements exist)
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

Board of Accountancy 2025-27 Budget Request - 10% Reduction Options (ORS 291.216)

Activity or Program	Describe Reduction	Amount and Fund Type									Rank and Justification
(WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	(DESCRIBE THE EFFECTS OF THIS REDUCTION. IDENTIFY REVENUE SOURCE FOR OF, FF. INCLUDE POSITIONS AND FTE FOR 2023-25 AND 2025-27)	GF	LF	OF	NL-OF	FF	NL-FF	Total Funds	Pos.	FTE	(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
Out of State Travel	Adjusts permanently to actual travel expenditure for out of state travel, which has been lower than projected			\$ 15,000				\$ 15,000	-	-	This will impact travel by board members and staff for conferences and training only to the degree that this critical activity could not increase above FY 2024 levels.
In state Travel	Adjusts permanently to post-COVID use of more technology to connect with stakeholders, which has reduced in-state costs in particular since 2022			\$ 15,000				\$ 15,000	-	-	Connecting the board with the community it serves is a priority. That said this cut maintains current actual spending levels and still allows for some increase in that activity to fund community engagement plans for 2025-27.
Telecommunications	Adjusts permanently to lower costs achieved in FY 2024			\$ 30,000				\$ 30,000			Little impact is anticipated from this reduction as it maintains spending at lower FY 2024 levels
Data Processing	Adjusts permanently to lower actual costs in data processing			\$ 20,000				\$ 20,000			No significant impact to operations is expected as it adjusts funding with current actuals
Professional Services	This will bring spending authority more closely in line with historical spending in that line item with little impact on agency operations if carefully managed			\$ 60,000				\$ 60,000	-	-	Careful management of costs charged to this line item should minimize impact on agency services. With this cut CPE audit services will not be contracted out, ensuring ability to fund outside investigators as needed for compliance cases
AG Services	41% reduction over CSL which would allow \$11,731/month for AG services. That is comparable to current spending activity which is marked by an absence of litigious cases.			\$ 198,794				\$ 198,794	-	-	This cut would only be taken if a greater than 5% cut to the agency budget is required. This cut carries significant risk and thus is assigned the lowest priority. If the agency has a significant increase in complex and litigious cases in 2025-27 this cut is highly unlikely to provide enough spending authority to cover AG expenses in such an event. This which could negatively impact the agency's consumer protection mission.
Total		\$ -	\$ -	\$ 338,794	\$ -	\$ -	\$ -	\$ 338,794	-	-	

ORG CHART 25-27 BASIS (AS APPROVED BY THE 2023 OREGON LEGISLATURE)

BOARD OF ACCOUNTANCY
(5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
Principal Executive/Manager D (MEAH Z7006/1.0 FTE)

Financial Investigator 1
(CPA-level Investigator / 1.0 FTE)

Compliance and Communications
Specialist (Administrative Specialist
2 / 1.0 FTE) Note: operating at AS1
level per DAS CnC decision

Program Analyst 1
(Licensing Program Supervisor / 1.0 FTE)

Administrative Specialist 2
(Licensing Specialist / 1.0 FTE)

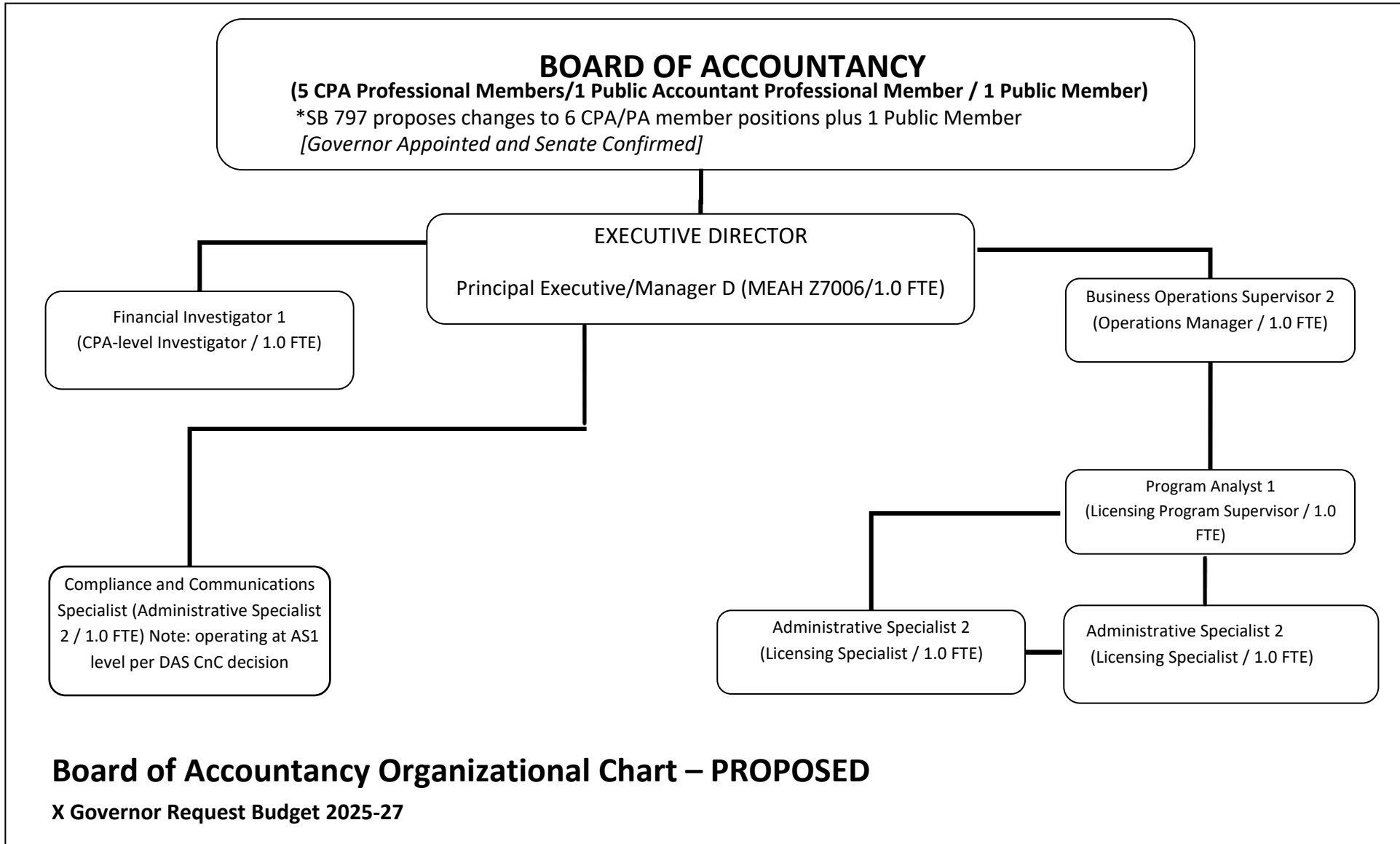
Administrative Specialist 2
(Licensing Specialist 1.0 FTE)

Office Specialist 1
(1.0 FTE)

Board of Accountancy Organizational Chart

X Governor Request Budget 2025-27

ORG CHART 25-27 AS PROPOSED BY STAFF RESTRUCTURING POLICY PACKAGE (NO FTE INCREASE)



BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Revenue Narrative

The Board of Accountancy is a 100% Other Funds Agency whose primary revenue stream is from fees for licensure. The Board projects its revenue conservatively, based on the following assumptions for 2025-27.

- 1) The examination and licensee base of the Board has remained remarkably stable over the past decade. The 2025-27 revenue forecast assumes no growth in the regulated CPA/PA population subject to Board fees, and a drop in the number of regulated firms, in line with the firm consolidation trend manifesting nationwide.
- 2) The Board completed many significant rules initiatives this biennium lowering barriers to applicants for the CPA examination and applicants for initial licensure considerably, while maintaining standards. The substance of this work is described in the agency overview section of this document.

From a revenue standpoint, a reasonable argument could be made that the sheer mass of those Oregon-specific rules initiatives should have a positive impact on licensure growth for this Board down the road. The Board has conservatively chosen not to project any growth in its individual licensee base (and associated primary fee revenue stream) for the 2025-27 budget cycle notwithstanding the positive impact that critical and important work will assuredly have budget side. The reason is that the Board also faces known, but exceptionally difficult to quantify downside risks, shared with the profession nationally.

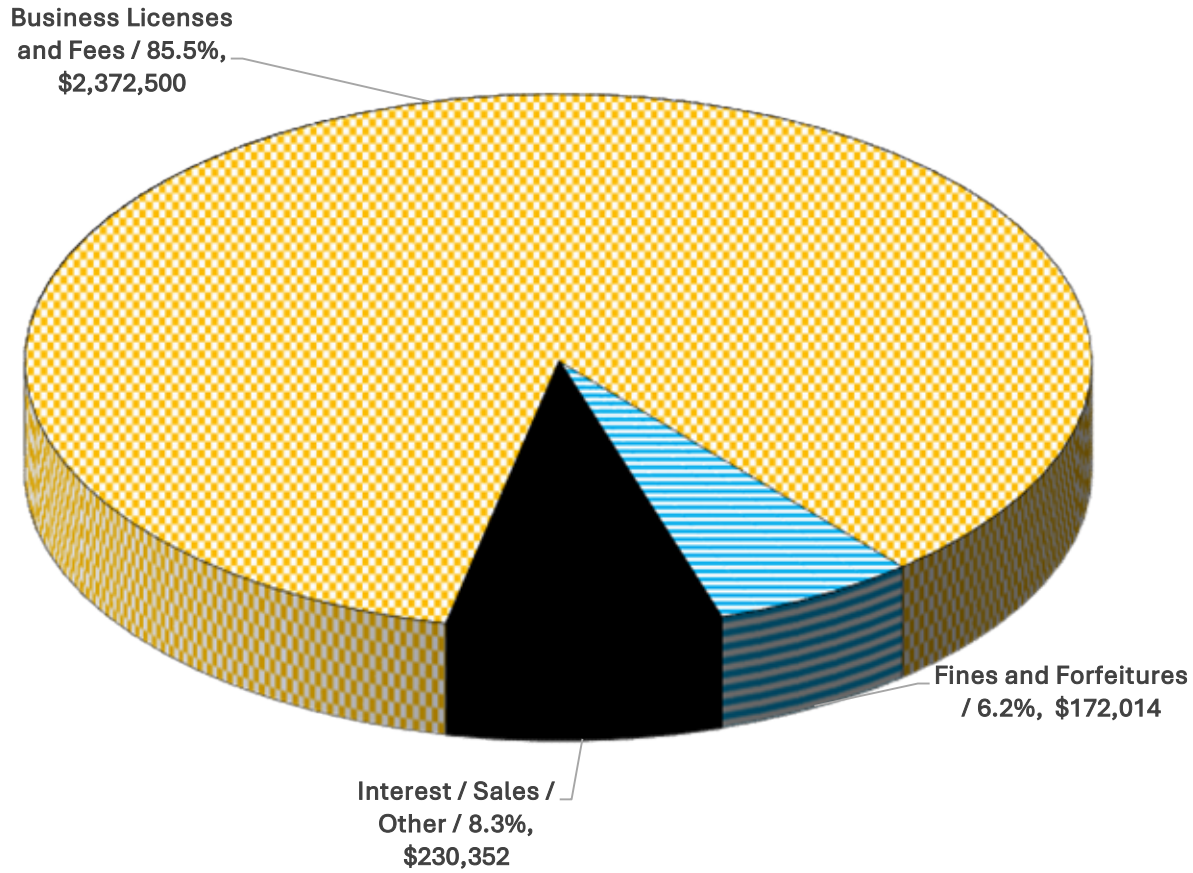
At issue here are retirement demographics. In 2018, the national association for CPAs (AICPA) estimated that 75% of its members would retire over the next 15 years. In Oregon though, we have yet to see any significant decline in our active licensee base. That part we can factually document. But that is not a good enough reason to assume we will not see those impacts beginning to show themselves in 2025-27.

In essence the Board is proposing a revenue budget that assumes that the positive impacts of its rulemaking initiatives will be balanced out by a rising likelihood of retirements that are frankly overdue and we should start seeing some of in 2025-27.

- 3) The Board is not proposing any fee increases for the 2025-27 biennium. (Therefore, no detail Form 107BF08 is attached laying out any fee increases.) The Board last raised fees in 2015, and has excess operating reserves, which are addressed in a separate, exciting policy package proposing to fund need-based scholarships for accounting students.

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Board of Accountancy Funding Sources 2025-27



DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2021- 2023 Actuals	2023-25 Legislatively Adopted	2023-25 Estimated	2025-27		
						Agency Request	Governor's	Legislatively Adopted
Business Lic & Fees	OF	0205	\$2,546,718	\$2,568,600	\$2,440,823	\$2,568,600	\$2,568,600	
Fines & Forfeitures	OF	0205	\$ 110,172	\$ 230,000	\$ 230,476	\$ 172,014	\$ 172,014	
Interest Income	OF	0205	\$ 115,672	\$ 45,000	\$ 280,219	\$ 206,120	\$ 206,120	
Sales Income	OF	0205	\$ 627	\$ 800	\$ 16,196	\$ 17,689	\$ 17,689	
Other Revenues	OF	0205	\$ 3,477	\$ 4,000	\$ 6,285	\$ 6,543	\$ 6,543	
			\$2,776,666	\$2,848,400	\$2,974,000	\$2,774,866	\$2,774,866	

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2025-27 Biennium

Agency Number: 12000

Cross Reference Number: 12000-000-00-00-00000

<i>Source</i>	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	2,546,718	2,568,600	2,568,600	2,372,500	2,372,500	-
Fines and Forfeitures	110,172	230,000	230,000	172,014	172,014	-
Interest Income	115,672	45,000	45,000	206,120	206,120	-
Sales Income	627	800	800	17,689	17,689	-
Other Revenues	3,477	4,000	4,000	6,543	6,543	-
Total Other Funds	\$2,776,666	\$2,848,400	\$2,848,400	\$2,774,866	\$2,774,866	-

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Program Unit Narrative

The Board of Accountancy is a single program unit budget. As such, all required information for program units has been integrated by appropriate headings into the agency summary narrative. Only the ORBITS form BPR 013 (Essential and Policy package Fiscal Impact Summary) follows here under this tab.

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

ESSENTIAL AND POLICY PACKAGE NARRATIVE

Policy Package 100 – Accounting Scholarships Funding

Purpose - Package 100: The primary purpose of this request is to utilize excess operating revenue to address urgent pipeline needs of the profession. More specifically, the Board has accumulated an excessive ending balance (over 30 months at this time) due to a combination of factors: one-time significant savings from nearly complete staff turnover the 21-23 biennium, sustenance from fee increases from the 2015 session combined with careful fiscal management, and a recent lack of expensive litigation. At the same time the profession is experiencing severe workforce pipeline challenges, including with attracting and retaining candidates in the complex and challenging journey to earn a CPA credential.

How Achieved - Package 100: This proposal is modeled after a framework from State of Washington Board of Accountancy to allow the Oregon Board to fund scholarships supporting the CPA candidate pipeline, leveraging private sector infrastructure and avoiding building a costly administrative program at the Board, and in the process also enhance the diversity of the CPA exam candidate pipeline. The Board is proposing SB 796 this session to change its statutes to allow the Board to spend revenues on need-based accounting scholarships. The proposed policy package would permit the Board to leverage the existing scholarship program of the Oregon Society of CPAs (OSCPA) with a \$1 million investment in Fall 2025 without prohibiting the Board to also utilize a much smaller scholarship program run by the Oregon Association of Independent Accountants (OAIA) as a future cycle grant agreement recipient.

In June 2024, the OSCPAs Educational Foundation agreed in principle, should SB 796 and policy package 100 be approved, to restructure its existing scholarship program (currently merit-based) to accommodate a major increase in funding from this proposal that would be strictly need-based, and open to part-time and community college students. These elements are critical to achieve the desired outcome of supporting accounting students that need financial help the most and are most likely to drop out of (or not even enter) the pipeline of potential CPA exam candidates.

Quantifiable Outcomes – Package 100: The Board through its Pipeline Committee in charge of this work (and populated with representatives of higher education) is working on developing a framework for trackable outcomes to hold us accountable, beyond the first step of strictly structuring this program around need.

Revenue Source Packages 100: This policy package is a non-recurring, special payments package requesting one-time funding of \$1 million. The associated legislation would create the authority to fund this type of activity permanently, without requiring any recurring funding at any level. Any future request for funding in later budget cycles would be made through the regular state budget process and would no longer require legislation. The one-time request in this budget is exclusively funded through existing resources of the Board to accomplish the related objective of reducing the Board's ending balance.

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Policy Package 101 – Agency Staffing Model Change

Purpose - Package 101: The Board as an outcome of its strategic planning process wants to resource better engagement with candidates for licensure and the profession through a comprehensive community outreach plan. This is critical to create a more proactive regulatory climate as well as pro-active engagement with potential and actual candidates for licensure. This is critical to help with the profession’s pipeline issues on the regulatory side. The staffing model is designed to free up the Director’s time for that outreach by resourcing an internal operations position.

How achieved - Package 101: This policy option package resources a 1.0 FTE Business and Operations Supervisor 2 management position, so that the Director can focus much more of his time to support community outreach for an improved regulatory climate and to address workforce pipeline issues. POP 100 will also eliminate a 1.0 FTE Office Specialist 1 position, significantly reducing the cost of the package, leveraging permanent process efficiencies from technology and process improvements being undertaken by the Board. The structural staffing changes in this POP thus maintain the BOA at a 7.0 FTE level and will not increase the number of staff.

The Board also received approval from the Governor and DAS CFO to add in other permanent cost offsetting S&S cuts into this budget proposal package. In total, between that analyst recommended S&S reduction package and giving up an OS1 position to create the 1.0 FTE Business and Operations Supervisor position moves this Policy Option Package very close to a “no-cost” restructuring proposal.

Quantifiable Outcomes – Package 101: The specific outcomes funded be development and execution of a community outreach plan, followed by tracking of community outreach events. These are limited now, allowing for simple development a baseline against which quantifiable increases in outreach can measured, thus establishing accountability for the desired outcome.

Revenue Source for Policy Package 101: The Board is a 100% Other Funds, fee driven agency. The cost for this second policy package can be easily funded from existing fee revenue and operating reserves.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Overtime Payments	-	-	179	-	-	-	179
Public Employees' Retire Cont	-	-	38	-	-	-	38
Pension Obligation Bond	-	-	(3,512)	-	-	-	(3,512)
Social Security Taxes	-	-	14	-	-	-	14
Paid Family Medical Leave Insurance	-	-	1	-	-	-	1
Mass Transit Tax	-	-	(240)	-	-	-	(240)
Vacancy Savings	-	-	27,904	-	-	-	27,904
Total Personal Services	-	-	\$24,384	-	-	-	\$24,384
Total Expenditures							
Total Expenditures	-	-	24,384	-	-	-	24,384
Total Expenditures	-	-	\$24,384	-	-	-	\$24,384
Ending Balance							
Ending Balance	-	-	(24,384)	-	-	-	(24,384)
Total Ending Balance	-	-	(\$24,384)	-	-	-	(\$24,384)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Accountancy, Board of
Pkg: 031 - Standard Inflation**

**Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	1,225	-	-	-	1,225
Out of State Travel	-	-	1,190	-	-	-	1,190
Employee Training	-	-	692	-	-	-	692
Office Expenses	-	-	1,648	-	-	-	1,648
Telecommunications	-	-	2,114	-	-	-	2,114
State Gov. Service Charges	-	-	10,652	-	-	-	10,652
Data Processing	-	-	2,973	-	-	-	2,973
Publicity and Publications	-	-	549	-	-	-	549
Professional Services	-	-	12,393	-	-	-	12,393
IT Professional Services	-	-	4,310	-	-	-	4,310
Attorney General	-	-	90,643	-	-	-	90,643
Employee Recruitment and Develop	-	-	41	-	-	-	41
Dues and Subscriptions	-	-	861	-	-	-	861
Facilities Rental and Taxes	-	-	5,739	-	-	-	5,739
Facilities Maintenance	-	-	84	-	-	-	84
Agency Program Related S and S	-	-	777	-	-	-	777
Other Services and Supplies	-	-	6,719	-	-	-	6,719
Expendable Prop 250 - 5000	-	-	215	-	-	-	215
IT Expendable Property	-	-	615	-	-	-	615
Total Services & Supplies	-	-	\$143,440	-	-	-	\$143,440

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	143,440	-	-	-	143,440
Total Expenditures	-	-	\$143,440	-	-	-	\$143,440
Ending Balance							
Ending Balance	-	-	(143,440)	-	-	-	(143,440)
Total Ending Balance	-	-	(\$143,440)	-	-	-	(\$143,440)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Professional Services	-	-	(50,000)	-	-	-	(50,000)
Other Services and Supplies	-	-	50,000	-	-	-	50,000
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(15,504)	-	-	-	(15,504)
Public Employees' Retire Cont	-	-	(3,262)	-	-	-	(3,262)
Social Security Taxes	-	-	(1,186)	-	-	-	(1,186)
Paid Family Medical Leave Insurance	-	-	(62)	-	-	-	(62)
Mass Transit Tax	-	-	(93)	-	-	-	(93)
Total Personal Services	-	-	(\$20,107)	-	-	-	(\$20,107)
Services & Supplies							
Instate Travel	-	-	(10,000)	-	-	-	(10,000)
Out of State Travel	-	-	(12,000)	-	-	-	(12,000)
Telecommunications	-	-	(28,000)	-	-	-	(28,000)
Data Processing	-	-	(18,000)	-	-	-	(18,000)
Professional Services	-	-	(45,857)	-	-	-	(45,857)
Total Services & Supplies	-	-	(\$113,857)	-	-	-	(\$113,857)
Total Expenditures							
Total Expenditures	-	-	(133,964)	-	-	-	(133,964)
Total Expenditures	-	-	(\$133,964)	-	-	-	(\$133,964)
Ending Balance							
Ending Balance	-	-	133,964	-	-	-	133,964
Total Ending Balance	-	-	\$133,964	-	-	-	\$133,964

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	(35,881)	-	-	-	(35,881)
Total Services & Supplies	-	-	(\$35,881)	-	-	-	(\$35,881)
Total Expenditures							
Total Expenditures	-	-	(35,881)	-	-	-	(35,881)
Total Expenditures	-	-	(\$35,881)	-	-	-	(\$35,881)
Ending Balance							
Ending Balance	-	-	35,881	-	-	-	35,881
Total Ending Balance	-	-	\$35,881	-	-	-	\$35,881

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 093 - Statewide Adjustment DAS Chgs

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	(5,373)	-	-	-	(5,373)
Telecommunications	-	-	897	-	-	-	897
State Gov. Service Charges	-	-	1,428	-	-	-	1,428
Data Processing	-	-	(3,352)	-	-	-	(3,352)
Publicity and Publications	-	-	5,205	-	-	-	5,205
Other Services and Supplies	-	-	9,420	-	-	-	9,420
Total Services & Supplies	-	-	\$8,225	-	-	-	\$8,225
Total Expenditures							
Total Expenditures	-	-	8,225	-	-	-	8,225
Total Expenditures	-	-	\$8,225	-	-	-	\$8,225
Ending Balance							
Ending Balance	-	-	(8,225)	-	-	-	(8,225)
Total Ending Balance	-	-	(\$8,225)	-	-	-	(\$8,225)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 100 - Accounting Scholarships Funding

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Special Payments							
Other Special Payments	-	-	1,000,000	-	-	-	1,000,000
Total Special Payments	-	-	\$1,000,000	-	-	-	\$1,000,000
Total Expenditures							
Total Expenditures	-	-	1,000,000	-	-	-	1,000,000
Total Expenditures	-	-	\$1,000,000	-	-	-	\$1,000,000
Ending Balance							
Ending Balance	-	-	(1,000,000)	-	-	-	(1,000,000)
Total Ending Balance	-	-	(\$1,000,000)	-	-	-	(\$1,000,000)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 101 - Agency Staffing Model Change

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	103,296	-	-	-	103,296
Public Employees' Retire Cont	-	-	21,733	-	-	-	21,733
Social Security Taxes	-	-	7,902	-	-	-	7,902
Paid Family Medical Leave Insurance	-	-	413	-	-	-	413
Mass Transit Tax	-	-	620	-	-	-	620
Total Personal Services	-	-	\$133,964	-	-	-	\$133,964
Total Expenditures							
Total Expenditures	-	-	133,964	-	-	-	133,964
Total Expenditures	-	-	\$133,964	-	-	-	\$133,964
Ending Balance							
Ending Balance	-	-	(133,964)	-	-	-	(133,964)
Total Ending Balance	-	-	(\$133,964)	-	-	-	(\$133,964)

The seal of the Oregon Board of Accountancy is a circular emblem. It features an eagle with spread wings at the top, a sunburst in the center, a plow and a sheaf of wheat at the bottom, and a banner with the words "THE UNION". The outer ring of the seal contains the text "STATE OF OREGON" at the top and "BOARD OF ACCOUNTANCY" at the bottom, separated by stars.

Oregon Board of Accountancy

Governor Requested Budget
- SPECIAL REPORTS SECTION

2025-27

Accountancy, Board of

**Summary Cross Reference Listing and Packages
2025-27 Biennium**

Agency Number: 12000

BAM Analyst: Beck, Kendra

Budget Coordinator: Salov, Lyubov - (971)900-9758

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Accountancy, Board of	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
001-00-00-00000	Accountancy, Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Accountancy, Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Accountancy, Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Accountancy, Board of	050	0	Fundshifts	Essential Packages
001-00-00-00000	Accountancy, Board of	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Accountancy, Board of	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Accountancy, Board of	081	0	May 2024 Emergency Board	Policy Packages
001-00-00-00000	Accountancy, Board of	082	0	September 2024 Emergency Board	Policy Packages
001-00-00-00000	Accountancy, Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Accountancy, Board of	093	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Accountancy, Board of	100	0	Accounting Scholarships Funding	Policy Packages
001-00-00-00000	Accountancy, Board of	101	0	Agency Staffing Model Change	Policy Packages

Accountancy, Board of

**Policy Package List by Priority
2025-27 Biennium**

Agency Number: 12000

BAM Analyst: Beck, Kendra

Budget Coordinator: Salov, Lyubov - (971)900-9758

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	070	Revenue Shortfalls	001-00-00-00000	Accountancy, Board of
	081	May 2024 Emergency Board	001-00-00-00000	Accountancy, Board of
	082	September 2024 Emergency Board	001-00-00-00000	Accountancy, Board of
	090	Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	092	Statewide AG Adjustment	001-00-00-00000	Accountancy, Board of
	093	Statewide Adjustment DAS Chgs	001-00-00-00000	Accountancy, Board of
	100	Accounting Scholarships Funding	001-00-00-00000	Accountancy, Board of
	101	Agency Staffing Model Change	001-00-00-00000	Accountancy, Board of

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	2,835,975	1,903,493	1,903,493	3,435,375	3,435,375	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	1,323,521	1,323,521	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	2,835,975	3,227,014	3,227,014	3,435,375	3,435,375	-
TOTAL BEGINNING BALANCE	\$2,835,975	\$3,227,014	\$3,227,014	\$3,435,375	\$3,435,375	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	2,546,718	2,568,600	2,568,600	2,372,500	2,372,500	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	110,172	230,000	230,000	172,014	172,014	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	115,672	45,000	45,000	206,120	206,120	-
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	627	800	800	17,689	17,689	-
OTHER						
0975 Other Revenues						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	3,477	4,000	4,000	6,543	6,543	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	2,776,666	2,848,400	2,848,400	2,774,866	2,774,866	-
TOTAL REVENUE CATEGORIES	\$2,776,666	\$2,848,400	\$2,848,400	\$2,774,866	\$2,774,866	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	5,612,641	6,075,414	6,075,414	6,210,241	6,210,241	-
TOTAL AVAILABLE REVENUES	\$5,612,641	\$6,075,414	\$6,075,414	\$6,210,241	\$6,210,241	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	778,363	1,010,316	1,117,995	1,291,716	1,276,212	-
3115 Board Member Stipend						
3400 Other Funds Ltd	-	9,765	9,765	9,765	9,765	-
3160 Temporary Appointments						
3400 Other Funds Ltd	18,063	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	23,803	4,254	4,254	4,433	4,433	-
3180 Shift Differential						
3400 Other Funds Ltd	4	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	21,198	-	-	-	-	-
SALARIES & WAGES						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2025-27 Biennium

Accountancy, Board of

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	841,431	1,024,335	1,132,014	1,305,914	1,290,410	-
TOTAL SALARIES & WAGES	\$841,431	\$1,024,335	\$1,132,014	\$1,305,914	\$1,290,410	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	272	371	371	504	504	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	149,444	180,877	200,174	271,610	268,348	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	43,631	58,914	50,283	46,771	46,771	-
3230 Social Security Taxes						
3400 Other Funds Ltd	62,630	77,611	85,848	99,152	97,966	-
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	995	4,037	4,468	5,164	5,102	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	228	322	322	294	294	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	4,687	6,689	7,456	7,836	7,743	-
3270 Flexible Benefits						
3400 Other Funds Ltd	211,037	277,200	277,200	296,856	296,856	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	472,924	606,021	626,122	728,187	723,584	-
TOTAL OTHER PAYROLL EXPENSES	\$472,924	\$606,021	\$626,122	\$728,187	\$723,584	-
P.S. BUDGET ADJUSTMENTS						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(27,904)	(27,904)	-	-	-
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(1)	(1)	-	-	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(27,905)	(27,905)	-	-	-
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$27,905)	(\$27,905)	-	-	-
PERSONAL SERVICES						
3400 Other Funds Ltd	1,314,355	1,602,451	1,730,231	2,034,101	2,013,994	-
TOTAL PERSONAL SERVICES	\$1,314,355	\$1,602,451	\$1,730,231	\$2,034,101	\$2,013,994	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	3,570	39,155	39,155	30,380	20,380	-
4125 Out of State Travel						
3400 Other Funds Ltd	4,918	28,322	28,322	29,512	17,512	-
4150 Employee Training						
3400 Other Funds Ltd	20,454	16,484	16,484	17,176	17,176	-
4175 Office Expenses						
3400 Other Funds Ltd	32,354	39,232	39,232	40,880	35,507	-
4200 Telecommunications						
3400 Other Funds Ltd	32,479	50,325	50,325	52,439	25,336	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	124,007	103,301	103,301	113,953	115,381	-

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4250 Data Processing						
3400 Other Funds Ltd	53,165	80,787	80,787	73,760	52,408	-
4275 Publicity and Publications						
3400 Other Funds Ltd	14,969	13,081	13,081	13,630	18,835	-
4300 Professional Services						
3400 Other Funds Ltd	33,914	182,245	182,245	144,638	98,781	-
4315 IT Professional Services						
3400 Other Funds Ltd	756	63,376	63,376	67,686	67,686	-
4325 Attorney General						
3400 Other Funds Ltd	237,479	389,693	389,693	480,336	444,455	-
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	-	965	965	1,006	1,006	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	12,495	20,492	20,492	21,353	21,353	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	129,839	136,639	136,639	142,378	142,378	-
4475 Facilities Maintenance						
3400 Other Funds Ltd	-	-	-	2,084	2,084	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	6,444	18,507	18,507	19,284	19,284	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	215,495	141,979	141,979	216,698	226,118	-
4700 Expendable Prop 250 - 5000						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	1,817	5,125	5,125	5,340	5,340	-
4715 IT Expendable Property						
3400 Other Funds Ltd	26,196	14,650	14,650	15,265	15,265	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	950,351	1,344,358	1,344,358	1,487,798	1,346,285	-
TOTAL SERVICES & SUPPLIES	\$950,351	\$1,344,358	\$1,344,358	\$1,487,798	\$1,346,285	-
SPECIAL PAYMENTS						
6085 Other Special Payments						
3400 Other Funds Ltd	-	-	-	1,000,000	1,000,000	-
EXPENDITURES						
3400 Other Funds Ltd	2,264,706	2,946,809	3,074,589	4,521,899	4,360,279	-
TOTAL EXPENDITURES	\$2,264,706	\$2,946,809	\$3,074,589	\$4,521,899	\$4,360,279	-
ENDING BALANCE						
3400 Other Funds Ltd	3,347,935	3,128,605	3,000,825	1,688,342	1,849,962	-
TOTAL ENDING BALANCE	\$3,347,935	\$3,128,605	\$3,000,825	\$1,688,342	\$1,849,962	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	7	7	7	7	-
TOTAL AUTHORIZED POSITIONS	8	7	7	7	7	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	7.50	7.00	7.00	7.00	7.00	-
TOTAL AUTHORIZED FTE	7.50	7.00	7.00	7.00	7.00	-

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	2,835,975	1,903,493	1,903,493	3,435,375	3,435,375	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	1,323,521	1,323,521	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	2,835,975	3,227,014	3,227,014	3,435,375	3,435,375	-
TOTAL BEGINNING BALANCE	\$2,835,975	\$3,227,014	\$3,227,014	\$3,435,375	\$3,435,375	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	2,546,718	2,568,600	2,568,600	2,372,500	2,372,500	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	110,172	230,000	230,000	172,014	172,014	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	115,672	45,000	45,000	206,120	206,120	-
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	627	800	800	17,689	17,689	-
OTHER						
0975 Other Revenues						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	3,477	4,000	4,000	6,543	6,543	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	2,776,666	2,848,400	2,848,400	2,774,866	2,774,866	-
TOTAL REVENUE CATEGORIES	\$2,776,666	\$2,848,400	\$2,848,400	\$2,774,866	\$2,774,866	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	5,612,641	6,075,414	6,075,414	6,210,241	6,210,241	-
TOTAL AVAILABLE REVENUES	\$5,612,641	\$6,075,414	\$6,075,414	\$6,210,241	\$6,210,241	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	778,363	1,010,316	1,117,995	1,291,716	1,276,212	-
3115 Board Member Stipend						
3400 Other Funds Ltd	-	9,765	9,765	9,765	9,765	-
3160 Temporary Appointments						
3400 Other Funds Ltd	18,063	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	23,803	4,254	4,254	4,433	4,433	-
3180 Shift Differential						
3400 Other Funds Ltd	4	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	21,198	-	-	-	-	-
SALARIES & WAGES						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2025-27 Biennium

Accountancy, Board of

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	841,431	1,024,335	1,132,014	1,305,914	1,290,410	-
TOTAL SALARIES & WAGES	\$841,431	\$1,024,335	\$1,132,014	\$1,305,914	\$1,290,410	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	272	371	371	504	504	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	149,444	180,877	200,174	271,610	268,348	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	43,631	58,914	50,283	46,771	46,771	-
3230 Social Security Taxes						
3400 Other Funds Ltd	62,630	77,611	85,848	99,152	97,966	-
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	995	4,037	4,468	5,164	5,102	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	228	322	322	294	294	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	4,687	6,689	7,456	7,836	7,743	-
3270 Flexible Benefits						
3400 Other Funds Ltd	211,037	277,200	277,200	296,856	296,856	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	472,924	606,021	626,122	728,187	723,584	-
TOTAL OTHER PAYROLL EXPENSES	\$472,924	\$606,021	\$626,122	\$728,187	\$723,584	-
P.S. BUDGET ADJUSTMENTS						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(27,904)	(27,904)	-	-	-
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(1)	(1)	-	-	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(27,905)	(27,905)	-	-	-
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$27,905)	(\$27,905)	-	-	-
PERSONAL SERVICES						
3400 Other Funds Ltd	1,314,355	1,602,451	1,730,231	2,034,101	2,013,994	-
TOTAL PERSONAL SERVICES	\$1,314,355	\$1,602,451	\$1,730,231	\$2,034,101	\$2,013,994	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	3,570	39,155	39,155	30,380	20,380	-
4125 Out of State Travel						
3400 Other Funds Ltd	4,918	28,322	28,322	29,512	17,512	-
4150 Employee Training						
3400 Other Funds Ltd	20,454	16,484	16,484	17,176	17,176	-
4175 Office Expenses						
3400 Other Funds Ltd	32,354	39,232	39,232	40,880	35,507	-
4200 Telecommunications						
3400 Other Funds Ltd	32,479	50,325	50,325	52,439	25,336	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	124,007	103,301	103,301	113,953	115,381	-

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
4250 Data Processing						
3400 Other Funds Ltd	53,165	80,787	80,787	73,760	52,408	-
4275 Publicity and Publications						
3400 Other Funds Ltd	14,969	13,081	13,081	13,630	18,835	-
4300 Professional Services						
3400 Other Funds Ltd	33,914	182,245	182,245	144,638	98,781	-
4315 IT Professional Services						
3400 Other Funds Ltd	756	63,376	63,376	67,686	67,686	-
4325 Attorney General						
3400 Other Funds Ltd	237,479	389,693	389,693	480,336	444,455	-
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	-	965	965	1,006	1,006	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	12,495	20,492	20,492	21,353	21,353	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	129,839	136,639	136,639	142,378	142,378	-
4475 Facilities Maintenance						
3400 Other Funds Ltd	-	-	-	2,084	2,084	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	6,444	18,507	18,507	19,284	19,284	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	215,495	141,979	141,979	216,698	226,118	-
4700 Expendable Prop 250 - 5000						

Description	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
3400 Other Funds Ltd	1,817	5,125	5,125	5,340	5,340	-
4715 IT Expendable Property						
3400 Other Funds Ltd	26,196	14,650	14,650	15,265	15,265	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	950,351	1,344,358	1,344,358	1,487,798	1,346,285	-
TOTAL SERVICES & SUPPLIES	\$950,351	\$1,344,358	\$1,344,358	\$1,487,798	\$1,346,285	-
SPECIAL PAYMENTS						
6085 Other Special Payments						
3400 Other Funds Ltd	-	-	-	1,000,000	1,000,000	-
EXPENDITURES						
3400 Other Funds Ltd	2,264,706	2,946,809	3,074,589	4,521,899	4,360,279	-
TOTAL EXPENDITURES	\$2,264,706	\$2,946,809	\$3,074,589	\$4,521,899	\$4,360,279	-
ENDING BALANCE						
3400 Other Funds Ltd	3,347,935	3,128,605	3,000,825	1,688,342	1,849,962	-
TOTAL ENDING BALANCE	\$3,347,935	\$3,128,605	\$3,000,825	\$1,688,342	\$1,849,962	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	7	7	7	7	-
TOTAL AUTHORIZED POSITIONS	8	7	7	7	7	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	7.50	7.00	7.00	7.00	7.00	-
TOTAL AUTHORIZED FTE	7.50	7.00	7.00	7.00	7.00	-

Description	Agency Request Budget (V-01) 2025-27 Base Budget	Governor's Budget (Y-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	3,435,375	3,435,375	0	-
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	2,372,500	2,372,500	0	-
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	172,014	172,014	0	-
INTEREST EARNINGS				
0605 Interest Income				
3400 Other Funds Ltd	206,120	206,120	0	-
SALES INCOME				
0705 Sales Income				
3400 Other Funds Ltd	17,689	17,689	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	6,543	6,543	0	-
TOTAL REVENUES				
3400 Other Funds Ltd	2,774,866	2,774,866	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	6,210,241	6,210,241	0	-
EXPENDITURES				

Description	Agency Request Budget (V-01) 2025-27 Base Budget	Governor's Budget (Y-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	1,188,420	1,188,420	0	-
3115 Board Member Stipend				
3400 Other Funds Ltd	9,765	9,765	0	-
3170 Overtime Payments				
3400 Other Funds Ltd	4,254	4,254	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	1,202,439	1,202,439	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	504	504	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	249,839	249,839	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	50,283	50,283	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	91,236	91,236	0	-
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	4,750	4,750	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	294	294	0	-
3260 Mass Transit Tax				

Description	Agency Request Budget (V-01) 2025-27 Base Budget	Governor's Budget (Y-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	7,456	7,456	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	296,856	296,856	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	701,218	701,218	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(27,904)	(27,904)	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,875,753	1,875,753	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	29,155	29,155	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	28,322	28,322	0	-
4150 Employee Training				
3400 Other Funds Ltd	16,484	16,484	0	-
4175 Office Expenses				
3400 Other Funds Ltd	39,232	39,232	0	-
4200 Telecommunications				
3400 Other Funds Ltd	50,325	50,325	0	-
4225 State Gov. Service Charges				
3400 Other Funds Ltd	103,301	103,301	0	-
4250 Data Processing				

Description	Agency Request Budget (V-01) 2025-27 Base Budget	Governor's Budget (Y-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	70,787	70,787	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	13,081	13,081	0	-
4300 Professional Services				
3400 Other Funds Ltd	182,245	182,245	0	-
4315 IT Professional Services				
3400 Other Funds Ltd	63,376	63,376	0	-
4325 Attorney General				
3400 Other Funds Ltd	389,693	389,693	0	-
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	965	965	0	-
4400 Dues and Subscriptions				
3400 Other Funds Ltd	20,492	20,492	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	136,639	136,639	0	-
4475 Facilities Maintenance				
3400 Other Funds Ltd	2,000	2,000	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	18,507	18,507	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	159,979	159,979	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	5,125	5,125	0	-
4715 IT Expendable Property				

Description	Agency Request Budget (V-01) 2025-27 Base Budget	Governor's Budget (Y-01) 2025-27 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	14,650	14,650	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,344,358	1,344,358	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	3,220,111	3,220,111	0	-
ENDING BALANCE				
3400 Other Funds Ltd	2,990,130	2,990,130	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	7	7	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	7.00	7.00	0	-

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd	179	179	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	179	179	0	0.00%
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TOTAL SALARIES & WAGES	\$179	\$179	\$0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	38	38	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	(3,512)	(3,512)	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	14	14	0	0.00%
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	1	1	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	(240)	(240)	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(3,699)	(3,699)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$3,699)	(\$3,699)	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	27,904	27,904	0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	24,384	24,384	0	0.00%
TOTAL PERSONAL SERVICES	\$24,384	\$24,384	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	24,384	24,384	0	0.00%
TOTAL EXPENDITURES	\$24,384	\$24,384	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(24,384)	(24,384)	0	0.00%
TOTAL ENDING BALANCE	(\$24,384)	(\$24,384)	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd 1,225 1,225 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 1,190 1,190 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 692 692 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 1,648 1,648 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 2,114 2,114 0 0.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd 10,652 10,652 0 0.00%

4250 Data Processing

3400 Other Funds Ltd 2,973 2,973 0 0.00%

4275 Publicity and Publications

3400 Other Funds Ltd 549 549 0 0.00%

4300 Professional Services

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	12,393	12,393	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	4,310	4,310	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	90,643	90,643	0	0.00%
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	41	41	0	0.00%
4400 Dues and Subscriptions				
3400 Other Funds Ltd	861	861	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	5,739	5,739	0	0.00%
4475 Facilities Maintenance				
3400 Other Funds Ltd	84	84	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	777	777	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	6,719	6,719	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	215	215	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4715 IT Expendable Property				
3400 Other Funds Ltd	615	615	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	143,440	143,440	0	0.00%
TOTAL SERVICES & SUPPLIES	\$143,440	\$143,440	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	143,440	143,440	0	0.00%
TOTAL EXPENDITURES	\$143,440	\$143,440	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(143,440)	(143,440)	0	0.00%
TOTAL ENDING BALANCE	(\$143,440)	(\$143,440)	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4300 Professional Services				
3400 Other Funds Ltd	(50,000)	(50,000)	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	50,000	50,000	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL SERVICES & SUPPLIES	-	-	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL EXPENDITURES	-	-	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	(15,504)	(15,504)	100.00%
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SALARIES & WAGES

3400 Other Funds Ltd	-	(15,504)	(15,504)	100.00%
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TOTAL SALARIES & WAGES	-	(\$15,504)	(\$15,504)	100.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	-	(3,262)	(3,262)	100.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	-	(1,186)	(1,186)	100.00%
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	-	(62)	(62)	100.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	-	(93)	(93)	100.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	-	(4,603)	(4,603)	100.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES	-	(\$4,603)	(\$4,603)	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(20,107)	(20,107)	100.00%
TOTAL PERSONAL SERVICES	-	(\$20,107)	(\$20,107)	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	-	(10,000)	(10,000)	100.00%
4125 Out of State Travel				
3400 Other Funds Ltd	-	(12,000)	(12,000)	100.00%
4200 Telecommunications				
3400 Other Funds Ltd	-	(28,000)	(28,000)	100.00%
4250 Data Processing				
3400 Other Funds Ltd	-	(18,000)	(18,000)	100.00%
4300 Professional Services				
3400 Other Funds Ltd	-	(45,857)	(45,857)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(113,857)	(113,857)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$113,857)	(\$113,857)	100.00%

EXPENDITURES

Accountancy, Board of

Agency Number: 12000

Package Comparison Report - Detail

Cross Reference Number: 12000-001-00-00-00000

2025-27 Biennium

Package: Analyst Adjustments

Accountancy, Board of

Pkg Group: POL Pkg Type: 090 Pkg Number: 090

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(133,964)	(133,964)	100.00%
TOTAL EXPENDITURES	-	(\$133,964)	(\$133,964)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	133,964	133,964	100.00%
TOTAL ENDING BALANCE	-	\$133,964	\$133,964	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	-	(35,881)	(35,881)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(35,881)	(35,881)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$35,881)	(\$35,881)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(35,881)	(35,881)	100.00%
TOTAL EXPENDITURES	-	(\$35,881)	(\$35,881)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	35,881	35,881	100.00%
TOTAL ENDING BALANCE	-	\$35,881	\$35,881	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

3400 Other Funds Ltd - (5,373) (5,373) 100.00%

4200 Telecommunications

3400 Other Funds Ltd - 897 897 100.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd - 1,428 1,428 100.00%

4250 Data Processing

3400 Other Funds Ltd - (3,352) (3,352) 100.00%

4275 Publicity and Publications

3400 Other Funds Ltd - 5,205 5,205 100.00%

4650 Other Services and Supplies

3400 Other Funds Ltd - 9,420 9,420 100.00%

SERVICES & SUPPLIES

3400 Other Funds Ltd - 8,225 8,225 100.00%

TOTAL SERVICES & SUPPLIES

- **\$8,225** **\$8,225** **100.00%**

EXPENDITURES

3400 Other Funds Ltd - 8,225 8,225 100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	-	\$8,225	\$8,225	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	(8,225)	(8,225)	100.00%
TOTAL ENDING BALANCE	-	(\$8,225)	(\$8,225)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SPECIAL PAYMENTS				
6085 Other Special Payments				
3400 Other Funds Ltd	1,000,000	1,000,000	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,000,000	1,000,000	0	0.00%
TOTAL EXPENDITURES	\$1,000,000	\$1,000,000	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(1,000,000)	(1,000,000)	0	0.00%
TOTAL ENDING BALANCE	(\$1,000,000)	(\$1,000,000)	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	103,296	103,296	0	0.00%
SALARIES & WAGES				
3400 Other Funds Ltd	103,296	103,296	0	0.00%
TOTAL SALARIES & WAGES	\$103,296	\$103,296	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	21,733	21,733	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	7,902	7,902	0	0.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	413	413	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	620	620	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	30,668	30,668	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES	\$30,668	\$30,668	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	133,964	133,964	0	0.00%
TOTAL PERSONAL SERVICES	\$133,964	\$133,964	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	133,964	133,964	0	0.00%
TOTAL EXPENDITURES	\$133,964	\$133,964	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(133,964)	(133,964)	0	0.00%
TOTAL ENDING BALANCE	(\$133,964)	(\$133,964)	\$0	0.00%

PIC100 - Position Budget Report

Accountancy, Board of

**2025-27 Biennium
Budget Preparation**

**Cross Reference Number: 12000-000-00-00-00000
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE					
											GF	LF	OF	FF	AF	
Total Salary											-	-	1,276,212	-	1,276,212	
Total OPE											-	-	667,780	-	667,780	
Total Personal Services						7	7.00					-	-	1,943,992	-	1,943,992

PIC100 - Position Budget Report

Accountancy, Board of

**2025-27 Biennium
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0000001	MEAH Z7589 HF	AGENCY HEAD 9	32X	PF	1	1.00	24	10	12342	SAL	-	-	296,208	-	296,208
										OPE	-	-	128,689	-	128,689
0000002	UA C5235 JP	FINANCIAL INVESTIGATOR 1	26	PF	1	1.00	24	10	10042	SAL	-	-	241,008	-	241,008
										OPE	-	-	112,631	-	112,631
0000003	UA C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	10	7200	SAL	-	-	172,800	-	172,800
										OPE	-	-	92,789	-	92,789
0000004	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	5	4294	SAL	-	-	103,056	-	103,056
										OPE	-	-	72,501	-	72,501
0000006	UA C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	7	5413	SAL	-	-	129,912	-	129,912
										OPE	-	-	80,313	-	80,313
0000007	MMS X7086 AP	BUSINESS OPERATIONS SUPERVISOR : 28X		PF	1	1.00	24	7	8254	SAL	-	-	198,096	-	198,096
										OPE	-	-	100,147	-	100,147
0000009	UA C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	7	5413	SAL	-	-	129,912	-	129,912
										OPE	-	-	80,313	-	80,313
0000020	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000021	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000022	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000023	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000024	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000025	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000026	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	720	-	720
										OPE	-	-	55	-	55
Total Salary											-	-	1,276,212	-	1,276,212
Total OPE											-	-	667,780	-	667,780

PIC100 - Position Budget Report

Accountancy, Board of

**2025-27 Biennium
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000
Governors Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE					
											GF	LF	OF	FF	AF	
Total Personal Services						7	7.00					-	-	1,943,992	-	1,943,992

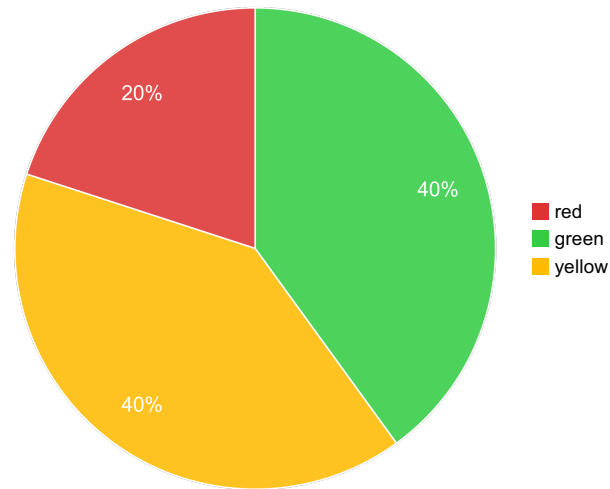
Board of Accountancy

Annual Performance Progress Report

Reporting Year 2024

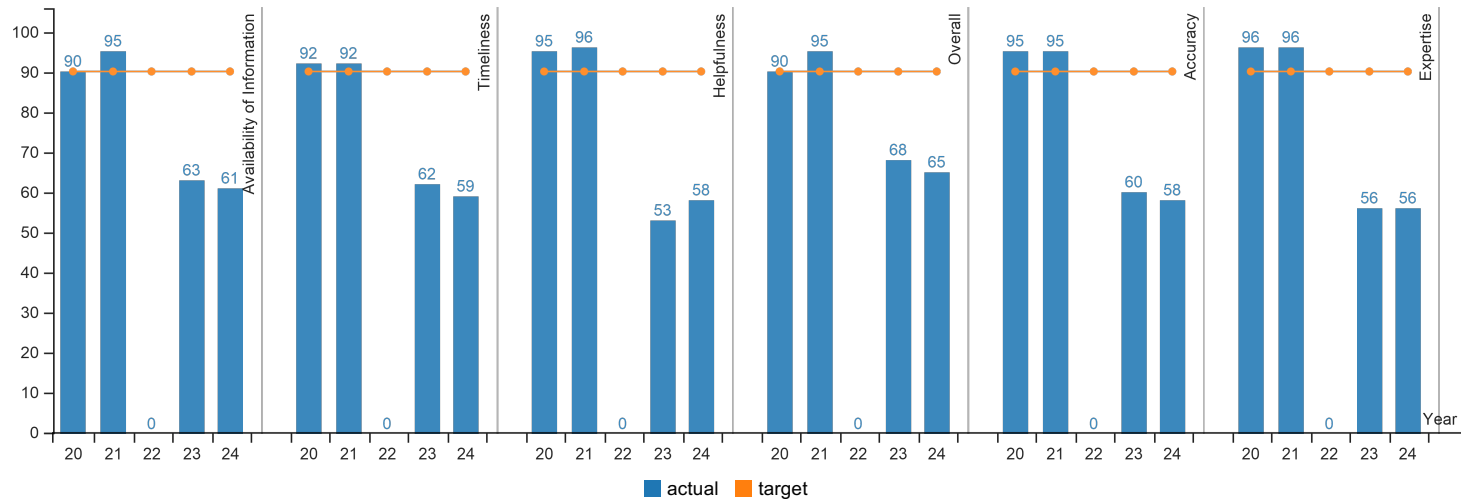
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KPM #	Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	TIMELY COMPLAINT RESPONSE - Percentage of complaints filed wherein letters advising the parties of either an inquiry or investigation will be initiated and a letter advising the parties are mailed within five business days of the receipt of the initial complaint.
3	TIMELY REVIEW OF NEW COMPLAINTS - Number of days from the date of letter advising parties that an inquiry has been opened to completion of an inquiry report and approval from Director.
4	TIMELY INVESTIGATION - Number of days from the date of letter advising parties that an investigation has been opened to completion of investigation report and approval from Director.
5	BEST PRACTICES - Percent of total best practices met by the Board.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	40%	40%	20%

KPM #1 CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
 Data Collection Period: Jul 01 - Jun 30



Report Year	2020	2021	2022	2023	2024
Availability of Information					
Actual	90%	95%		63%	61%
Target	90%	90%	90%	90%	90%
Timeliness					
Actual	92%	92%		62%	59%
Target	90%	90%	90%	90%	90%
Helpfulness					
Actual	95%	96%		53%	58%
Target	90%	90%	90%	90%	90%
Overall					
Actual	90%	95%		68%	65%
Target	90%	90%	90%	90%	90%
Accuracy					
Actual	95%	95%		60%	58%
Target	90%	90%	90%	90%	90%
Expertise					
Actual	96%	96%		56%	56%
Target	90%	90%	90%	90%	90%

How Are We Doing

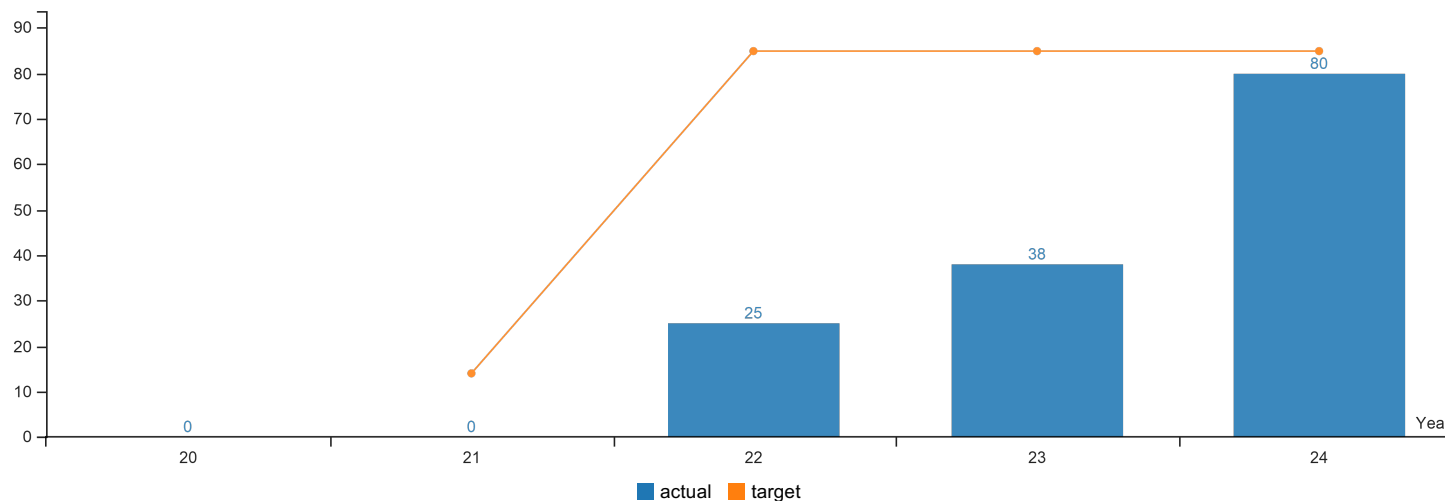
This KPM has not yet shown improvement over FY 2023 results, which were a low for the agency after complete staff turnover in all positions except one in the second half of FY 2022.

Factors Affecting Results

There are three factors impacting this KPM. The first factor is continued recovery from complete staff turnover in 2022 and not being able to achieve benefits of full staffing due to two long term medical absences on a small staff of seven. The second factor is that the staff licensing side is brand new and the loss of historical expertise is still an issue. The third factor is that our IT systems are highly fragmented slowing down business processes and creating far greater opportunities for error in manual data re-entry. Solving all these factors is moving in the right direction and the agency has the resources to do so. Full staffing is expected to be finally achieved by November 2024, and initial IT investments are resourced and under way in FY 2025. Given those developments, continued improvement is expected for FY 2025, and a fuller performance recovery is not expected until FY 2026.

KPM #2	TIMELY COMPLAINT RESPONSE - Percentage of complaints filed wherein letters advising the parties of either an inquiry or investigation will be initiated and a letter advising the parties are mailed within five business days of the receipt of the initial complaint.
	Data Collection Period: Jun 30 - Jul 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
TIMELY COMPLAINT RESPONSE					
Actual		0%	25%	38%	80%
Target		14%	85%	85%	85%

How Are We Doing

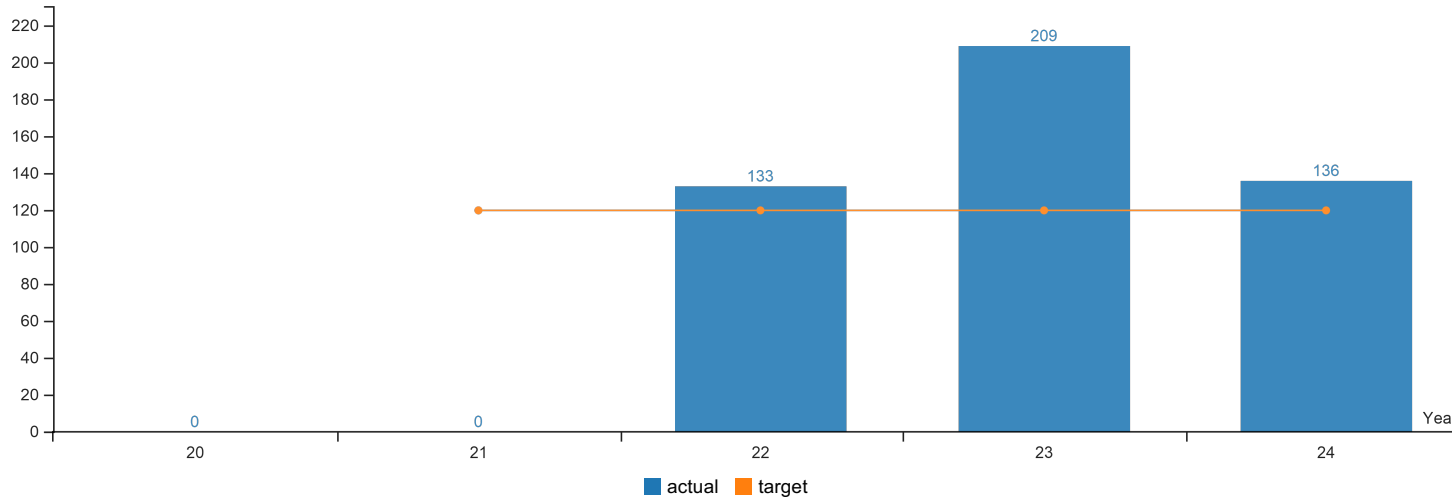
Even though it is slightly below target, this represents a dramatic improvement from FY 2023 (38%).

Factors Affecting Results

The primary factor impacting this result is return of the CPA investigator to compliance duties in FY 2024. The investigator was assigned to licensing duties during large portions of FY 2023 to help the agency maintain basic services during a complete staff turnover in its licensing staff.

KPM #3	TIMELY REVIEW OF NEW COMPLAINTS - Number of days from the date of letter advising parties that an inquiry has been opened to completion of an inquiry report and approval from Director.
	Data Collection Period: Jun 30 - Jul 01

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
TIMELY REVIEW OF NEW COMPLAINTS					
Actual		0	133	209	136
Target		120	120	120	120

How Are We Doing

This represents a dramatic improvement over FY 2023 results (209 days).

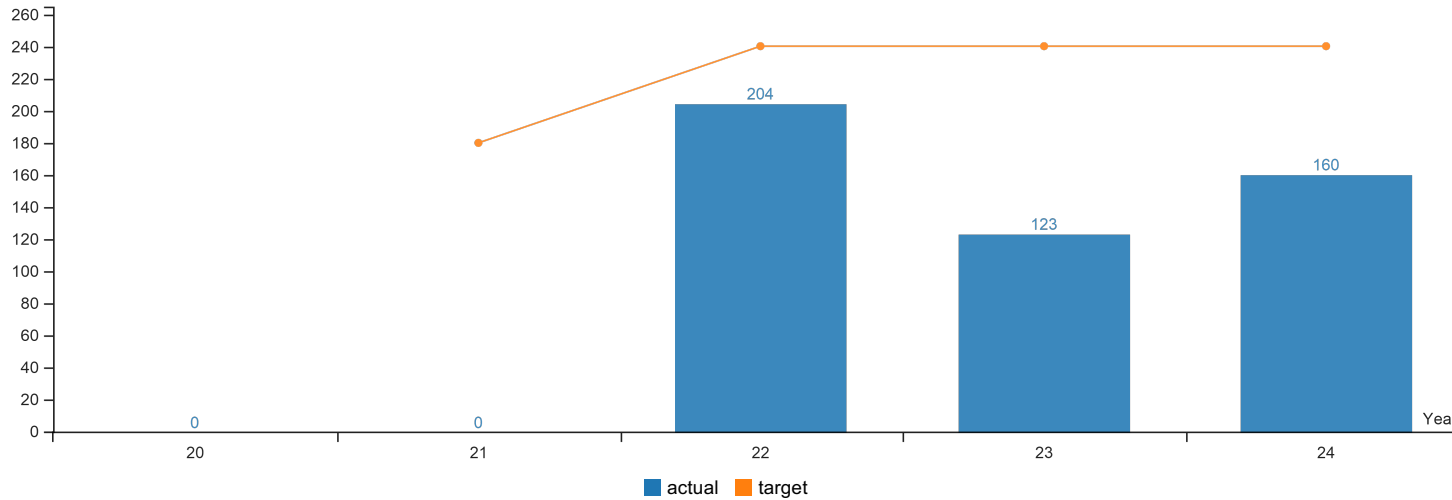
Factors Affecting Results

The primary factor impacting this result is return of the CPA investigator to compliance duties in FY 2024. The investigator was assigned to licensing duties during large portions of FY 2023 to help the agency maintain basic services during a complete staff turnover in its licensing staff.

KPM #4 TIMELY INVESTIGATION - Number of days from the date of letter advising parties that an investigation has been opened to completion of investigation report and approval from Director.

Data Collection Period: Jan 01 - Jan 01

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
TIMELY INVESTIGATION					
Actual		0	204	123	160
Target		180	240	240	240

How Are We Doing

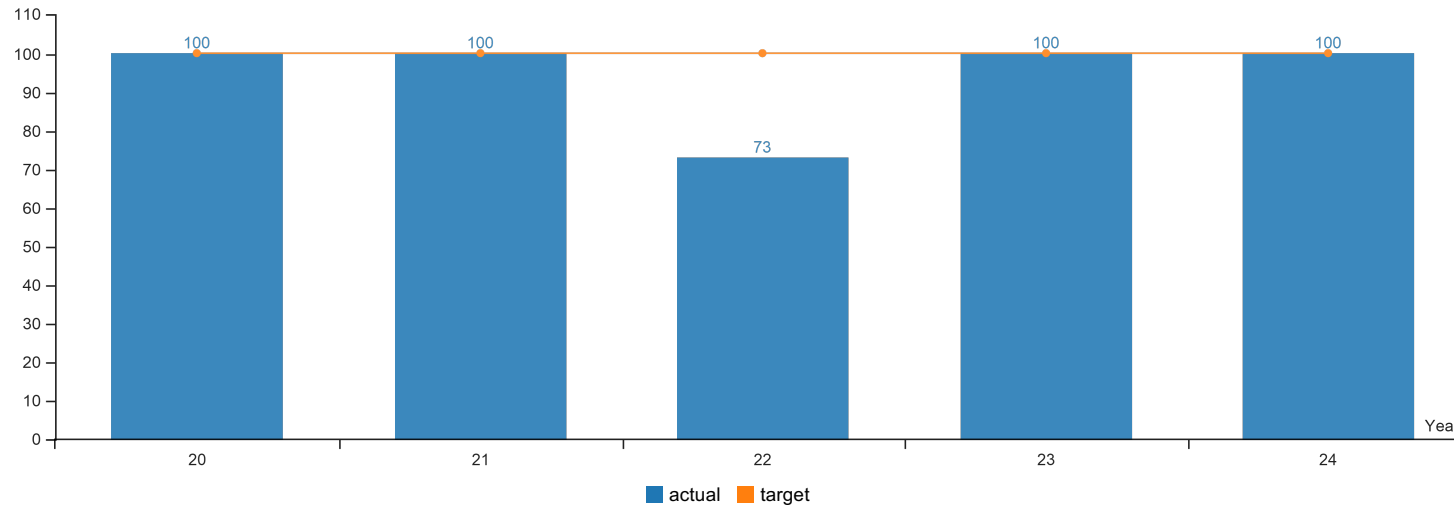
The agency is continuing to exceed targets in this KPM significantly. The agency is proposing to reduce targets to 180 days for future fiscal years to bring actual performance more in line with the targets the agency can clearly achieve,

Factors Affecting Results

The primary factor impacting this result is return of the CPA investigator to compliance duties in FY 2024. The investigator was assigned to licensing duties during large portions of FY 2023 to help the agency maintain basic services during a complete staff turnover in its licensing staff.

KPM #5	BEST PRACTICES - Percent of total best practices met by the Board.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Metric Value					
Actual	100	100	73	100	100
Target	100	100	100	100	100

How Are We Doing

Factors Affecting Results

OREGON BOARD OF ACCOUNTANCY



September 29, 2024

Diversity & Inclusion /Affirmative Action Plan – Cover Memorandum

Martin Pittioni
Executive Director
200 Hawthorne Ave SE, Suite D450
Salem, OR 97301-5289
Ph.: 503-378-2280

2025-2027 (Proposed)

A. Who benefits from agency programs, both directly and indirectly?

The most direct beneficiaries of the Oregon Board of Accountancy (Board) programs are currently licensed Oregon certified public accountants (CPAs) and registered public accounting firms, Oregon candidates for the CPA exam, and initial applicants for CPA licensure. More indirectly, due to the nature of cross-border mobility of CPA practice privileges, CPAs and CPA firms in other states benefit as well.

Most indirectly, but also most importantly, the public seeking and receiving services from CPAs and CPA firms benefit from the Board's programs. The Board's mission is to protect consumers by ensuring only qualified persons receive a CPA license, and that those CPAs are being held accountable to professional standards.

B. Who will be burdened by agency programs?

Technically, the burdens of this Board should only fall on the licensees by means of paying fees for licensure that form the backbone of the agency's budget. That said, the Board takes great care to limit the burden of the agency in the following ways:

- a) The Board has not increased fees since an association-sponsored fee bill passed the Oregon Legislature in 2015. The Board is also not proposing fee increases in its 2025-27 Agency Request Budget, and no such requests are planned for the 2027-29 budget cycle either.
- b) The Board has worked extremely hard through extensive rulemaking to decrease regulatory burdens for CPA exam candidates, candidates for initial licensure, and the profession.
- c) The Board is maintaining a strong compliance program and exercises solid oversight of the peer review process. Failure to do so would burden the public by failing to enforce professional standards.

C. How does the agency increase or decrease racial equity? Do proposed new programs have potential unintended/racial equity consequences? What benefits may result from the program?

The Board has worked intensely in the 2023-25 cycle to focus on equity and diversity implications of its work. Specifically, it:

- a) Fully integrated its Strategic Plan with its DEI/AA plan and equity/diversity related resource requests in its 2025-27 Agency Request Budget.
- b) Finished barrier removals in rule; for candidates in the pipeline in particular there are strong equity impacts (Credit Relief Initiative restored passed CPA exam section credits lost during the declared COVID public health emergency, major internship hours increase in allowable education credits to meet licensure requirements, major extension CPA exam study window)

c) Built on the February 2024 published M.I.T Sloan School of Business study that laid out the equity and diversity basis for the Board's 2025 proposed public accountancy act changes by adding more flexible licensure pathways. The study shows the profession switch from 120 to 150 semester hours of education:

- (1) Did not improve the quality of CPAs;
- (2) Led to a 14% overall decline in CPAs entering the field; and that
- (3) The decline was highly disproportional for minorities (26%)

Hence the Board is proposing adding an additional licensure pathway the returns to the original education standard and original 2-year experience requirement.

d) The Board's 2025-27 Agency Request Budget also has strong equity lens:

- (1) Board is proposing a \$1 million Policy Option Package for need-based accounting scholarships which is open also to part-time and community college students, while leveraging existing private sector resources to administer the program. Most current private scholarships for accounting students are merit-based, and not available to part-time or community college students.
- (2) Staffing Restructure Policy Option Package will also allow far more agency resources to be devoted to pipeline and candidate support work

D. Whose voices and perspectives are not at the table? Why? What does the agency do to ensure multiple perspectives are part of our decision-making process?

The agency has worked extremely hard to include all stakeholders and dramatically expanded public outreach through mass emails seeking comment on proposed rules and held not one but two town halls last year alone accessible for all licensees. In addition, the Board has broadened its membership and guest invitations for its laws and rules development process by including out of state voices, especially regional voices from Idaho, Washington, and California, and national voices. This was critical as the profession is really integrated through national mobility of practice. Protecting cross-border mobility is essential for both the service-seeking public and the profession. It is also an especially critical issue for provision of services to rural clients.

That said, that does not mean we are doing as well as we could with having everyone at the table. A good part of that is simply a resourcing issue – our Board's staffing structure is not built for that type of outreach and engagement. That is why the Board in its strategic plan asked for resourcing of an internal management position that would allow the Executive Director to spend more of his time working on community engagement, outreach as part of its work on workforce pipeline issues. DAS has been exceptionally supportive of allowing a temporary version of that revised staffing plan to be put in place, while the agency seeks legislative approval in its 2025-27 ARB.

OREGON BOARD OF ACCOUNTANCY



September 29, 2024

Diversity & Inclusion /Affirmative Action Plan

Martin Pittioni
Executive Director
200 Hawthorne Ave SE, Suite D450
Salem, OR 97301-5289
Ph.: 503-378-2280

2025-2027 (Proposed)

DESCRIPTION OF AGENCY

A. Mission and Objectives

The mission of the Oregon Board of Accountancy (Board) is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules. The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Oregon.

The Board ensures that approximately 9,000 CPAs, PAs, municipal auditors and public accounting firms registered to practice in Oregon demonstrate and maintain professional competency to serve the needs of their clients and other users of their services. The Board is authorized by ORS chapter 673 to establish and enforce standards and regulations and license qualified applicants to practice public accountancy in Oregon.

B. Name of Agency Director/Administrator

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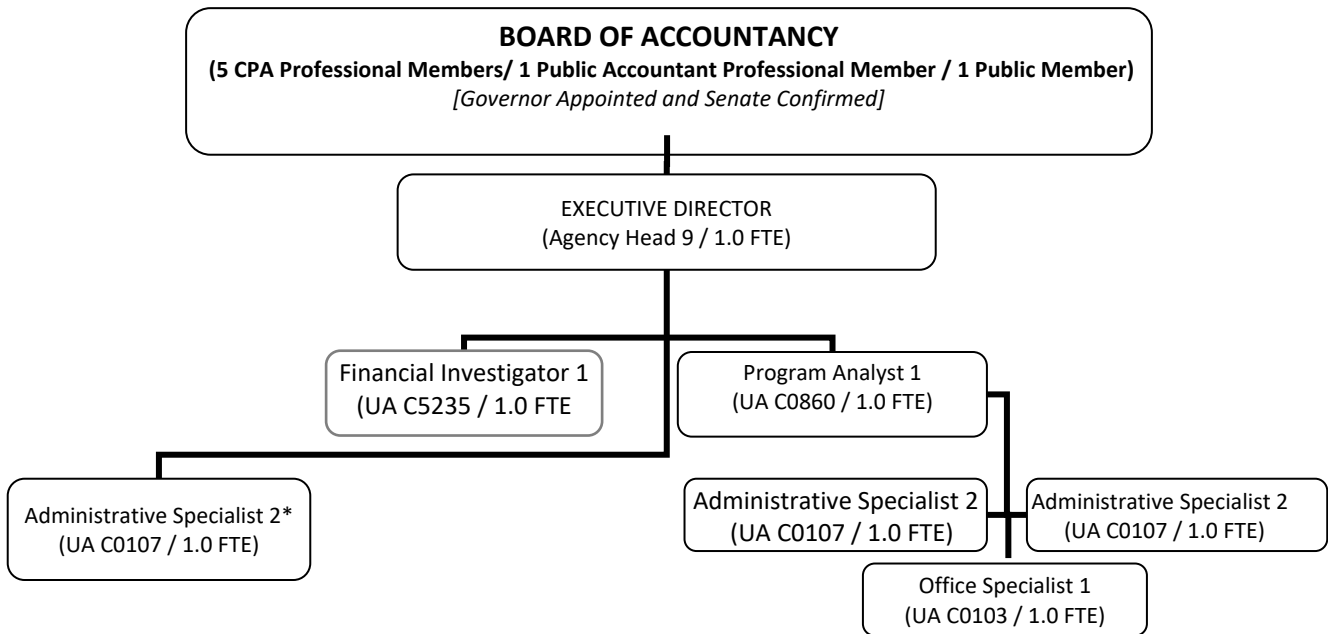
C. Name of Governor's Policy Advisor

Vince Porter
Economic Development and Workforce Policy Advisor
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E-mail: vince.porter@oregon.gov

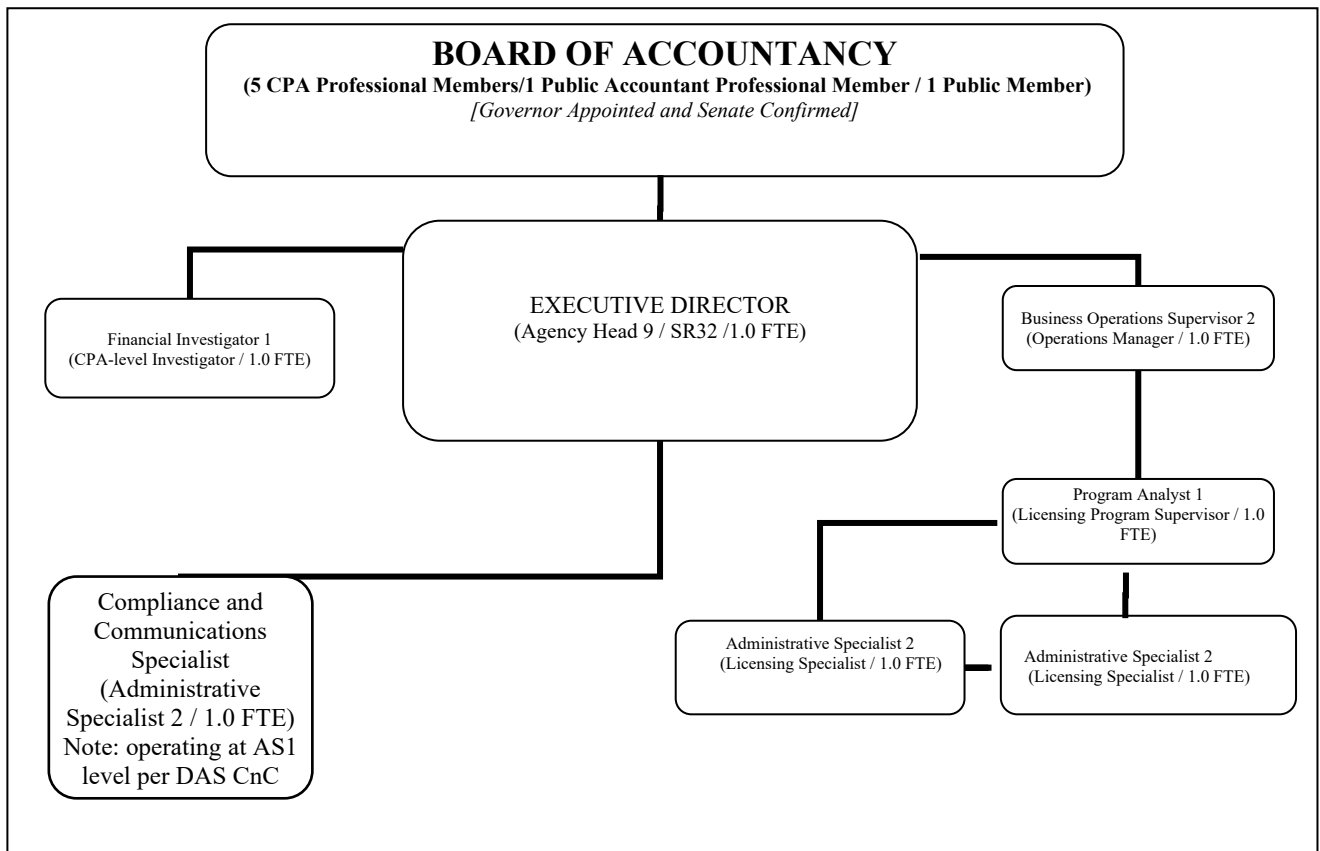
D. Name of DEI and Affirmative Action Representative

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ORGANIZATIONAL CHART – CURRENTLY AUTHORIZED (7.0 FTE)



ORGANIZATIONAL CHART PROPOSED FOR 2025-27 (7.0 FTE)



The rationale for the proposed changes in the organizational structure of the staff is directly related to workforce and equity initiatives of the Board of Accountancy, as discussed further in the DEI/AA plan objectives section below.

AFFIRMATIVE ACTION POLICY

It is the policy of the State of Oregon that employment without discrimination is recognized as and declared to be a civil right. The State of Oregon is committed to achieving a workforce that represents the diversity of Oregon community and is a leader in providing its citizens fair and equal employment opportunity.

Accordingly, the Oregon Board of Accountancy shall:

1. Maintain a policy of equal treatment and equality of opportunity in employment for all applicants and employees in its employment decisions.
2. Apply all terms, conditions, benefits, and privileges of employment with the agency to all applicants and employees regardless of race, color, religion, age, sex, sexual orientation, gender identity, marital status, national origin, political affiliation, FMLA/OFLA leave status, military leave status, disability, or any other reason prohibited by the law or policy of the state or federal government.
3. Engage in efforts improve the workforce pipeline and diversity of the profession, including through collaboration with agency partners.

AGENCY AFFIRMATIVE ACTION POLICY STATEMENT

The Board of Accountancy is committed to achieving a work force that represents the diversity of Oregon's population and to providing fair and equal employment opportunities. The Board is committed to an affirmative action program that provides equal opportunities for all persons regardless of race, color, religion, sex, sexual orientation, national origin, marital status, age or disability. The Board provides an environment for each employee, applicant for employment, and every licensee or applicant for licensure, that is free from sexual harassment, as well as harassment and intimidation on account of an individual's race, color, religion, gender, sexual orientation, national origin, age, and marital status or disability. The Board's employment practices are consistent with the State's Affirmative Action Plan Guidelines and with state and federal laws, which preclude discrimination.

The Executive Director will communicate the plan to every employee on email and at an all staff meeting. The Director will further work through the agency's DEI / Affirmative Action Representative to review hiring and promotion patterns and job descriptions with our HR Business Partner in the Department of Administrative Services Chief Human Resources Office (DAS CHRO) with a goal of identifying and removing any barriers to equal employment opportunities. This partnership will also ensure that the agency's Affirmative Action Policy Statement and Affirmative Action Plan are posted on the agency's website and is effectively communicated to the Board's employees.

DIVERSITY AND INCLUSION STATEMENT

The Board of Accountancy is committed to establishing, monitoring, and maintaining a work environment where all employees are given opportunities to develop, treated with respect and integrity and feel part of the Board's goals and mission. This is accomplished by promoting a diverse staff where everyone feels supported and valued. The Board is an equal-opportunity employer that is committed to a pro-active role in recruitment and selection process. The Board recognizes that given the small size of its staff, the greatest DEI impact it can have is by identifying and resourcing community engagement with its partners to help achieve the profession's goals for accountancy workforce development and in the process. Therefore, the Board's DEI and Affirmative Action Plan will from this point forward emphasize the Board's community engagement efforts to improve the accountancy workforce pipeline and its diversity, while still addressing the Board's own work force.

HUMAN RESOURCE SERVICES

The Oregon Board of Accountancy's Human Resource Services are provided by the Department of Administrative Services, Chief Human Resource Office (CHRO). The Board of Accountancy works closely with CHRO on all recruitments, promotions, and personnel issues that arise.

TRAINING, EDUCATION AND PROFESSIONAL DEVELOPMENT

The Board of Accountancy recognizes that its employees are its greatest resource. Investing in employee development and enhancing employee knowledge, skills and abilities is one of the agency's highest priorities.

Continued professional development and training opportunities ensures that employees are provided with the skills needed to excel in their work, and therefore be retained in the agency. The Oregon Board of Accountancy uses a variety of approaches to establish a climate that supports continuous learning and development through the following:

- Establish clear paths for acquiring the skills, knowledge and experience that employees need for their continuing learning and career development.
- Establish developmental opportunities for employees, such as detail assignments and leadership training to give everyone interested in a chance to participate in assignments that prepare them for high-level positions.
- Use a variety of ways to provide training and developmental experience for employees such as:
 - Webinars and other interactive online training
 - Internal and external training courses
 - Establish individual needs and training requests and make those a standard part of the conversation during the quarterly check-ins with employees.

Investing in training opportunities for all employees reflects the value and support the Board places on our employees.

DIVERSITY AND INCLUSION / AFFIRMATIVE ACTION PLAN PREVIOUS OBJECTIVES:

In the prior biennium, the Board of Accountancy had to completely re-build of its staff and operations, with all positions except one investigator position vacating between January and August 2022. The agency rebuilding of its staff in 2023-25 was extremely well supported by DAS and yet still not without its challenges simply due to the gravity of losing almost all organizational memory and expertise on the licensing and administrative side, combined with some long-term illnesses by staff. These challenges have been largely overcome, with two recruitments for full capacity under way.

The new Executive Director joined the Board in May 2022 and re-imagined this aspect of the Board's work, with a new emphasis on community engagement (this part was an original 2023-25 plan goal), and directly integrating DEI work with the Board's Strategic Plan and resourcing that work in the Board's 2025-27 Budget proposal. The integration of DEI/AA directly into Strategic Planning and budget development happened organically under the leadership of the Executive Director and was fully aligned with the agency expectations of Governor Kotek's administration.

Prior to 2023-25, the DEI/AA plan objectives of the Board were exclusively focused on staff and board composition and accomplishing diversity objectives in that arena. The agency changed this approach starting with the 2023-25 plan, by adding a significant emphasis on community engagement to the plan with a goal of contributing to workforce expansion and diversity in the accountancy profession.

With respect to Board and staff current state, impacted by one current permanent vacancy on the staff and a vacancy on the Board from the passing of a Board member, the following reflects the current composition of the Board and its staff at the time of this writing:

Current State as of 9/9/2024 – Staff/Board member diversity:

Board Members	Race	Staff	Race
Board Members	Race	Staff	Race
7 members		6 staff	
4 males – 66%	5 White – 84%	4 males – 66%	5 White – 84%
2 females – 33%	1 Hispanic – 16 %	2 females – 33%	1 Hispanic – 16%
1 vacant		1 vacancy	

DEI / AFFIRMATIVE ACTION PLAN 2023-25 OBJECTIVES AND ACCOMPLISHMENTS:

The Board's primary DEI/AA goal for 2023-25 was to expand its plan objectives to contribute directly to improving the size and diversity of the professions' pipeline, focusing on community engagement plan development and implementation. That objective was intended to maximize the equity and diversity impact of a Board with a small staff and budget. Pursuing that objective developed in exciting, organic ways during the biennium. Most fundamentally the Board pivoted from a narrow focus on community engagement plan to getting the foundation right. That meant integrating and aligning its strategic plan with its workforce pipeline improvement plans and associated equity and diversity goals, and further aligning that with resourcing requests in its 2025-27 Agency Request Budget. As such the Board accomplished far more than its initial goal. Specific highlights are:

1. The Board conducted a strategic planning process in Fall and Winter of 2023/24, with final plan adoption in February 2024 (Appendix D). That organically evolved inclusion of workforce pipeline goals with significant equity and diversity impacts.

2. The Board and its Laws and Rules Committee undertook (and completed!) a massive amount of rulemaking to address workforce and pipeline issues, many of which involved significant equity impacts. Examples of direct equity impact accomplishments include:
 - a. Major increase in allowable internship hours (from 6 quarter hours) to the maximum allowed for graduation requirements in Oregon public universities (18 quarter hours) to ease the financial burden of meeting licensure education requirements (partial learn while you earn approach).

 - b. Complete reform of CPA exam score validity framework through:
 - i. one time restoration of exam credits lost during the COVID public health emergency; and

 - ii. one-time extension of any test scores valid on January 1, 2024 to June 30, 2025 to allow for adaption to the updated CPA exam (CPA evolution) introduced in January 2024; and

 - iii. permanent (and retroactive!) major expansion of the exam score validity window from 18 months to 30 months; and

 - iv. not starting the exam score validity window count until the score release date of the first passed CPA extension (effectively further lengthening the exam validity window compared to the earlier date sat for the first passed section); and

 - v. implementing the ability to sit for the exam CPA exam sooner than completion of all education requirements (implementation of HB 2523 – 2023).

3. In addition, the Board has worked diligently to develop reform of its licensure framework legislatively, with an agency request concept for the 2025 Oregon legislative session that includes adding back a version of the 120-semester hour plus two years of supervised experience pathway to licensure.

This is especially impactful from a DEI perspective as a MIT Sloan School of Business longitudinal study published in February 2024 (Appendix B) demonstrated that the national move changing the profession (in all states not just Oregon) from a 120-semester hour requirement to adding in effect a fifth year of schooling (150 semester hours) decreased the flow in the CPA pipeline by 14%, with a far greater impact on minorities (26% reduction of minorities in the pipeline). Due to the national integration of the profession, and its complex interworking of licensure standards with the ability to easily practice across state lines, this work is taking place in a very challenging national environment, although Oregon stakeholders are completely unified. This critical work is consuming significant resources.

4. The Board has also worked in 2023-25 to pursue a legislative and budgetary initiative for the 2025 Oregon Legislative Session to utilize \$1 million of excess operating reserves to fund need-based accounting scholarships for accounting students, including part-time and community college students, to increase the funnel of accounting students in the potential CPA-producing pipeline. If approved this would directly benefit economically challenged accounting students most at risk of not entering, or not completing, the CPA pipeline. Costs are minimized through leveraging existing private sector (association-based) accounting scholarship programs thus avoiding creating administrative work and overhead at the Board of Accountancy.
5. The Board also worked to pursue a staff reorganization within its existing resources, that is currently in place temporarily pending approval in the 2025 legislative session budget process. That package (without adding staff) would create a Deputy Director position overseeing and handling primarily operational matters, to free up the Director's time with more external, pipeline focused work. Based on current experience, that time primarily benefits students that need help navigating the complexities of the CPA pipeline.

All of this tremendous work in 2023-25 was, at the time of submission of the 2023-25 DEI/AA plan, just barely coming into focus. The fact the Board has already achieved as much as it has, and has neatly aligned its strategic planning goals, equity work and budget plans, is something the Board is very proud of. The motivation to continue this work into the 2025-27 biennium is exceptionally high.

DEI / AFFIRMATIVE ACTION PLAN 2025-27 OBJECTIVES:

Effectively, the major DEI initiatives commenced in 2023-25 and detailed above lay out the work ahead. Key objectives For 2025-27 thus include:

1. Implement and leverage the Deputy Director position if approved, including using those resources to formalize, plan and execute community outreach.
2. Implement the accountings scholarship program if approved in FY 2026 – this has very specific and urgent deadlines in order to ensure that scholarships could be awarded by March 2026 already.
3. Implement the Board's legislative concept proposing a more flexible and equity freidmly pathway to licensure, if approved.
4. Continue to implement and apply the Board's new equity friendly rules impacting the CPA pipeline, ensuring the rules are used and communicated well to maximum benefit.
5. Continue to align its strategic, budgetary and DEI/AA framework.

Signature
Martin Pittioni, Executive Director

Date

If you have any questions regarding the agency's DEI and Affirmative Action Plan please contact the Affirmative Action Representative listed below.

Martin Pittioni
DEI and Affirmative Action Representative
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Appendix A – Background on demographics

The Journal of Accountancy's reporting on the April 2022 release of AICPA's 2021 Trends Report sets forth the following key background data highlighting at the national level the accountancy profession pipeline challenge and current state of efforts to improve diversity:

Difficulties maintaining the supply of potential CPAs in the pipeline mirror challenges experienced throughout the educational sector since the start of the COVID-19 pandemic. Overall, educational enrollment is down as some young people have reevaluated their aspirations and their ability to pay for college amid the pandemic.

Total undergraduate enrollment declined 6.6% from the fall of 2019 through the fall of 2021, representing a deficit of 1,025,569 students, according to the National Student Clearinghouse Research Center.

Accounting postsecondary programs also have seen a decline, although its start began before the pandemic. The combined number of bachelor's and master's degree graduates in accounting has dropped steadily since reaching a high of 79,854 in 2015–2016. Between 2018–2019 and 2019–2020, that number fell 4% to 72,923.

On the other hand, the number of new CPA Exam participants is expected to rise in the upcoming years after an increase from 30,385 in 2020 to 32,186 in 2021. Historical trends have shown that overall candidate volumes tend to increase prior to the launch of a new exam format. With the CPA Evolution-aligned exam debuting in January 2024, more exam-takers are expected in 2022 and 2023.

The profession's efforts to encourage diversity, equity, and inclusion delivered progress with a rise of almost 5 percentage points (a change from 30.1% in 2018 to 34.7% in 2020) in the portion of new accounting graduate hires at CPA firms who are ethnically diverse. This occurred despite an ethnic diversity trend in bachelor's degrees that has been almost completely flat dating back to 2013–2014.

Meanwhile, the portion of ethnically diverse partners in accounting/finance functions at CPA firms doubled over a two-year period from 9% to 18%. These included gains with partners identifying as Asian/Pacific Islander (from 4% to 10%), Hispanic/Latino (from 2% to 5%), and Black/African American (from 1% to 2%).

APPENDIX B - M.I.T STUDY ON DIVERSITY IMPACT OF CPA LICENSURE STANDARS CHANGE
(ATTACHED AS PDF)

APPENDIX C - AGENCY REQUEST LEGISLATION 2025-27 LC 0298 FOR ACCOUNTING
SCHOLARSHIPS
(ATTACHED AS PDF)

APPENDIX D – AGENCY STRATEGIC PLAN WITH IMPLEMENTATION STEPS / FEBRUARY 2024
(ATTACHED AS PDF)



'150-hour rule' for CPA certification causes a 26% drop in minority entrants

by Betsy Vereckey | Feb 5, 2024

Why It Matters

Additional educational requirements for CPAs have dampened interest from new applicants, especially minority candidates, new research shows.

Professional occupations and entrepreneurial ventures are important to economic mobility and growth. But onerous occupational licensing requirements can make it harder for low-income individuals to participate, according to MIT Sloan associate professor of accounting Andrew Sutherland.

Sutherland, a co-author of new research entitled "Occupational Licensing and Minority Participation in Professional Labor Markets," said roughly one quarter of U.S. workers require a license to do their job.

"For occupations like medicine, one can understand the rationale," Sutherland said. But in many states, it's also florists, hair braiders, shampooers, and auctioneers who face these requirements. "There is growing concern that some licensing requirements are arbitrary and disproportionately affect lower-income workers," he said.

In the field of accounting, some observers argue that the current logjam in talent can be traced back to a four-decades-old rule that was implemented by the American Institute of Certified Public Accountants: To

obtain a CPA license, accountants must complete 150 credit hours (five years) of university study rather than 120 hours (four years).

At the time the rule was implemented, the AICPA said that students needed the additional hours of study to keep up with new tax laws and more sophisticated approaches to auditing.

State Boards of Accountancy had discretion over when to enact the 150-hour rule. By 2015, all states and territories had adopted it, but most didn't impose any requirements on what courses students must take to satisfy the rule. That means students can fulfill the requirement by taking humanities or other non-business-related classes.

Now, new research by Sutherland, Mattias Uckert, and Felix W. Vetter shows that the 150-hour rule didn't measurably improve CPA service quality but did create additional barriers to entry for minority candidates.

"Tuition in professional fields like accounting is expensive, and forgoing a year of income to complete a fifth year of college entails a sacrifice," Sutherland said. "Naturally, the burden of such requirements tends to fall on those least able to afford the additional year."

The research quantifies the impact of the 150-hour rule: It has dampened new entry into the field — particularly among minorities.

A stark decline in minority entrants

Relying on publicly available CPA license data, the authors looked at how many CPAs earned their license each year from 1986 to 2019. The authors recorded a 14% overall decline in new CPAs entering the field following a given state's 150-hour rule enactment. But the results were starkest for Black and Hispanic populations: Following the rule's enactment, entry among minorities dropped by 26% compared with nonminorities.

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Notably, the additional requirements didn't appear to improve CPA service quality. In fact, there was a decrease in the share of candidates passing the notoriously grueling CPA exam on the first attempt. Moreover, the decrease was greatest for students from universities with more minorities and less financial aid. Sutherland said he suspects that the rule deterred many of the best candidates from entering accounting.

The authors also collected comprehensive data on disciplinary actions involving CPAs and examined the frequency of professional violations, tax fraud, and other misconduct over a 30-year period. They found no indication that the additional year of education reduced CPA involvement in these incidents.

Finally, the authors studied whether employers valued the additional year, by examining the education requirements detailed in a large dataset of job postings. Once again, they found no evidence that the 150-hour rule moved the needle.

"You might say, 'Well, maybe there's some benefit of requiring the extra year; perhaps candidates get better training, and then that translates into improved service quality for consumers of CPA services.' But that doesn't seem to be the case," Sutherland said. "We had a hard time finding any redeeming quality that would justify the entry distortions we see."

Having fewer minorities in accounting can have a ripple effect

"Several of the Big Four — the largest professional accounting firms — are saying that if it weren't for this rule, they'd be able to attract more and better candidates," Sutherland said.

Having fewer minorities in the field could also have a ripple effect by reducing mentoring and recruiting opportunities and making it harder for businesses to find the services they need in order to access financial markets and grow.

Accounting work is often relationship-based, and CPAs commonly work in the communities they grew up in, Sutherland said. The rule could be “taking away service providers that are important to that community,” he said.

Sutherland plans to further research the impacts of the 150-hour rule by collecting data on financing outcomes and business formation across communities.

“When licensing bodies do this, it doesn’t affect everyone equally,” Sutherland said. “It’s an unintended consequence of the regulation.”

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D R A F T

SUMMARY

Digest: The Act allows the OBA to create a grant program for people to become CPAs. (Flesch Readability Score: 84.4).

Allows the Oregon Board of Accountancy to create a grant program to provide scholarships for students seeking accounting degrees in college or individuals who wish to become certified public accountants in Oregon.

Declares an emergency, takes effect July 1, 2025.

A BILL FOR AN ACT

1
2 Relating to Oregon Board of Accountancy scholarships; creating new pro-
3 visions; amending ORS 673.425; and declaring an emergency.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part**
6 **of ORS 673.010 to 673.465.**

7 **SECTION 2. (1) As used in this section, “Post-secondary education**
8 **institution” means:**

9 **(a) A public university listed in ORS 352.002;**

10 **(b) A community college operated under ORS chapter 341;**

11 **(c) A school or division of the Oregon Health and Science Univer-**
12 **sity; or**

13 **(d) An Oregon-based, generally accredited, not-for-profit private**
14 **institution of higher education.**

15 **(2) The Oregon Board of Accountancy may establish a program for**
16 **awarding grants to organizations to fund need-based scholarships for**
17 **students seeking higher education in accounting at a post-secondary**
18 **education institution that is accredited by a regional accrediting as-**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 **sociation or by another accrediting body that is recognized by the**
2 **board.**

3 **(3) The board may by rule establish the eligibility criteria for the**
4 **grant program.**

5 **SECTION 3.** ORS 673.425 is amended to read:

6 673.425. The Oregon Board of Accountancy Fund is established in the
7 State Treasury, separate and distinct from the General Fund. All moneys
8 collected or received by the Oregon Board of Accountancy shall be deposited
9 in the fund. Interest earned on moneys in the fund shall be credited to the
10 fund. Moneys in the fund are continuously appropriated to the board **to**
11 **provide grants under section 2 of this 2025 Act and** for the administration
12 and enforcement of ORS 673.010 to 673.465.

13 **SECTION 4.** **This 2025 Act being necessary for the immediate pres-**
14 **ervation of the public peace, health and safety, an emergency is de-**
15 **clared to exist, and this 2025 Act takes effect July 1, 2025.**

16