

State Board of Accountancy

JLBC: Bethany Nicholas
 OSPB: Theresa Garcia

Subcommittee: Health & Welfare

DESCRIPTION	FY 2002 ACTUAL	FY 2003 ESTIMATE	FY 2004		FY 2005	
			OSPB	JLBC	OSPB	JLBC
PROGRAM BUDGET						
State Board of Accountancy	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000
AGENCY TOTAL	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000

OPERATING BUDGET

<i>Full Time Equivalent Positions</i>	10.0	10.0	10.0	10.0	10.0	10.0
Personal Services	306,800	345,500	371,800	345,500	371,800	345,500
Employee Related Expenditures	65,500	93,300	88,400	85,600	88,400	85,600
Professional and Outside Services	989,800	1,369,700	1,339,000	1,372,400	1,339,000	1,372,400
Travel - In State	6,900	20,400	20,400	20,400	20,400	20,400
Travel - Out of State	8,500	6,300	6,300	6,300	6,300	6,300
Other Operating Expenditures	224,900	264,800	266,400	266,400	268,300	268,300
Equipment	43,300	14,500	14,500	14,500	14,500	14,500
AGENCY TOTAL	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000

FUND SOURCES

Other Appropriated Funds

Board of Accountancy Fund	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000
SUBTOTAL - Other Appropriated Funds	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000
SUBTOTAL - Appropriated Funds	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000
TOTAL - ALL SOURCES	1,645,700	2,114,500	2,106,800	2,111,100	2,108,700	2,113,000

CHANGE IN FUNDING SUMMARY

	FY 2003 to FY 2004 JLBC		FY 2003 to FY 2005 JLBC		Biennial
	\$ Change	% Change	\$ Change	% Change	\$ Change
Other Appropriated Funds	(3,400)	(0.2%)	(1,500)	(0.1%)	(4,900)

AGENCY DESCRIPTION — *The board licenses, investigates, and conducts examinations of certified public accountants and public accountants.*

PERFORMANCE MEASURES	FY 2002	FY 2002	FY 2003	FY 2004
	Appropriation	Actual	Appropriation	Recommend.
• Number of licensees (new and existing)	11,250	11,306	11,250	--
• Number of complaints received about licensees	1,000	287	1,000	--
• Average calendar days to resolve a complaint	180	180	180	100
• Number of investigations of licensees	500	380	500	--
• Average calendar days to renew a license (from receipt of application to issuance)	1	1	1	1
• Administration as a % of total cost	0.7	3.0	0.7	3.0
• Customer satisfaction rating (Scale 1-8)	6.0	6.8	6.0	7.0

RECOMMENDED CHANGES FROM FY 2003

Standard Changes	OF	FY 2004 \$(6,100)	FY 2005 \$(4,200)
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Legal Services

Cost Allocation OF 2,700 2,700

The JLBC recommends a Board of Accountancy Fund increase to cover higher Attorney General legal services due to the cost allocation of the Attorney General's Risk Management charge to client agencies.

JLBC RECOMMENDED FORMAT — Lump Sum by Agency

Deleted Footnotes

The JLBC recommends deleting the footnote concerning the one-time report on the Board's plan to bring agency expenditures in line with revenues.

JLBC RECOMMENDED FOOTNOTES

Standard Footnotes

This appropriation is available for use pursuant to the provisions of A.R.S. § 35-143.01C and is exempt from the provisions of A.R.S. § 35-190, relating to lapsing of appropriations until June 30, 2005.

SUMMARY OF FUNDS	FY 2002 Actual	FY 2003 Estimate
Board of Accountancy (ABA2001/A.R.S. § 32-705)		Appropriated
Source of Revenue: Monies collected by the board from the examination and licensing of public accountants. The board retains 90% of these monies and deposits 10% in the General Fund.		
Purpose of Fund: To examine, license, investigate, and regulate certified public accountants and public accountants, and for board administration.		
Funds Expended	1,645,700	2,114,400
Year-End Fund Balance	2,206,200	1,622,100

[Click here to return to the Table of Contents](#)