

Executive Director: Valerie Elliott

JLBC Analyst: Nick Klingerman

	FY 2004 Actual	FY 2005 Estimate	FY 2006 Approved	FY 2007 Approved
OPERATING BUDGET				
<i>Full Time Equivalent Positions</i>	10.0	10.0	13.0	13.0
Personal Services	409,200	449,000	537,500	528,500
Employee Related Expenditures	106,800	118,000	157,000	140,200
Professional and Outside Services	920,900	1,246,500	1,168,000	1,144,800
Travel - In State	3,300	15,000	15,000	15,000
Travel - Out of State	10,000	15,000	15,000	15,000
Other Operating Expenditures	211,500	270,000	271,700	274,100
Equipment	17,400	37,000	37,000	37,000
AGENCY TOTAL	1,679,100	2,150,500	2,201,200^{1/2/}	2,154,600^{2/}

FUND SOURCES

Other Appropriated Funds

Board of Accountancy Fund	1,679,100	2,150,500	2,201,200	2,154,600
SUBTOTAL - Other Appropriated Funds	1,679,100	2,150,500	2,201,200	2,154,600
SUBTOTAL - Appropriated Funds	1,679,100	2,150,500	2,201,200	2,154,600
TOTAL - ALL SOURCES	1,679,100	2,150,500	2,201,200	2,154,600

AGENCY DESCRIPTION — The board licenses, investigates, and conducts examinations of certified public accountants and public accountants. The board is also responsible for registering and investigating accounting firms owned by certified public accountants.

PERFORMANCE MEASURES

	FY 2003 Actual	FY 2004 Actual	FY 2006 Approved
• Average calendar days to resolve a complaint	180	180	160
• Average calendar days to renew a license	1	1	1
• Customer satisfaction rating (Scale 1-8)	6.4	6.5	7.0

Comments: The average number of calendar days to resolve a complaint remained constant from FY 2003 to FY 2004 due to the complexity of the cases. The average customer satisfaction rating did not change substantially in FY 2004.

Operating Budget

The budget provides \$2,201,200 from the Board of Accountancy Fund for the operating budget in FY 2006 and \$2,154,600 in FY 2007.

The approved amount includes an increase of \$50,700 from the Board of Accountancy Fund in FY 2006 and an increase of \$4,100 in FY 2007 for statewide adjustments. (Please see the Statewide Adjustments section at the end of this Appropriations Report for details.)

FTE Authority

The approved amount includes an increase of 3 FTE Positions in FY 2006 and FY 2007. This approved amount

will add 1 FTE Position to process certified public accountant (CPA) exam applications, 1 FTE Position for the peer review program, and 1 FTE Position to assist with rule making activities. The funding for the 3 additional FTE Positions will come from cost savings in Professional and Outside Services. Monies are available due to a savings in the cost of CPA examinations.

^{1/} 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, 2007. (General Appropriation Act footnote)

^{2/} General Appropriation Act funds are appropriated as a Lump Sum by Agency.