

*The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.*

2007-09 KPM#	PROPOSED 2007-09 Key Performance Measures (KPMs)	Change from 2005-07	Page #
1	Percent of customers rating satisfaction with agency services as "good" or "excellent"; overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information	No change	2
2	Percent of complaints processed within six months from date of receipt	No change	3
3	Percent of complaints that result in disciplinary action	New measure	3
4	Percent of contested cases resolved by consent agreement prior to formal hearing	New measure	4

2005-07 KPM#	PROPOSED DELETIONS of 2005-07 Key Performance Measures (KPMs)	Page #
	None	

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**#1** Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information

Relates to 2005-07 KPMS 2 and 3

Goal(s): To provide customer service that is timely, accurate, appropriate in a courteous and helpful manner		Measure since: 2005									
HLO(s): Excellent Customer Service		"X" any changes: <sup>1</sup>									
Strategy: Conduct customer service surveys, review ratings and discuss changes that will enhance service delivery		X New wording									
Source: Data delivered from survey services		New data									
Owner: Carol Rives, Administrator 503-378-4181		New measure									
Overall:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Data Cycle:
Actual				83	90	95					OR FY
Target				80	90	95	85	85	90	90	
<b>Timeliness</b>											
Actual				85	81	95					
Target						90	90	91	92	93	
<b>Accuracy</b>											
Actual				90	88	96					
Target						90	90	91	92	93	
<b>Helpfulness</b>											
Actual						94					
Target						90	90	91	92	93	
<b>Expertise</b>											
Actual						98					
Target						90	90	91	92	93	
<b>Availability of Information</b>											
Actual						94					
Target						90	90	91	92	93	

**Oregon Board of Accountancy**

**JLAC PROPOSED 2007-09 KPMS changes**

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**#2 Percent of complaints processed within six months from date of receipt**

Relates to 2005-07 KPM # 1

**Goal(s):** Protect public from unethical or substandard public accounting services through efficient and fair exercise of Board regulatory authority

**HLO(s):** Public Protection

**Strategy:** Use available Board resources to best advantage to maximize efficient investigation of complaints

**Source:** Board records and database

**Owner:** Carol Rives, Administrator 503-378-4181

DATA:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Data Cycle:
Actual	57	52	55	68	27	50	58				OR FY
Target			27	55	89	100	71	72	75	75	

**Measure since 2002**

“X” any changes:<sup>2</sup>

New wording

New data

New measure

**#3 Percent of complaints that result in disciplinary actions**

**NEW**

**Goal(s):** Enhance public protection and decrease the number of licensee violations through the use of disciplinary sanctions that encourage licensee rehabilitation and also by utilizing available Board resources to inform licensee population regarding conduct that violates Board statutes and rules.

**HLO(s):** Public Protection

**Strategy:** Increase licensee and public awareness of conduct that violates Board statutes and rules by publishing information about disciplinary actions in newsletters and website articles. Enhance licensee awareness of wrongful conduct through continuing education ethics requirements.

**Source:** Board records

**Owner:** Carol Rives, Administrator 503-378-4181

DATA:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Data Cycle:
Actual					31	37	54				OR FY
Target							new	50	47	43	

**Measure since: 2006**

“X” any changes:<sup>3</sup>

New wording

New data

**x New measure**

Data Cycle:

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<b>#4 Percent of contested cases resolved by consent agreement prior to formal hearing</b>										<b>NEW</b>	
<b>Goal(s):</b> Minimize cost of disciplinary actions to licensees and to Board through use of consent agreements so long as public protection is preserved										<b>Measure since: 2006</b>	
<b>HLO(s):</b> Public Protection										<b>"X" any changes:</b> <sup>4</sup>	
Strategy: Encourage use of consent agreements to resolve complaints when resolution provides appropriate corrective measures and public protection										New wording	
Source: Board records										New data	
Owner: Carol Rives, Administrator 503-378-4181										<b>X New measure</b>	
<b>DATA:</b>	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Data Cycle:
<b>Actual</b>					30	64	54				
<b>Target</b>							new	60	60	60	<b>OR FY</b>

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2005-07		NONE									Measure since	
<b>Goal(s):</b>												Please see endnote for rationale to delete this measure. <sup>5</sup>
<b>HLO(s):</b>												
<b>Strategy:</b>												
<b>Source:</b>												
<b>Owner:</b>												
<b>DATA:</b>	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		Data Cycle:
<b>Actual</b>												
<b>Target</b>												

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The 2005 Joint Ways and Means Committee directed the Board to develop two or three new key performance measures to replace three 2003-2005 performance measures that were deleted by the Committee.

**PROPOSED KPM #3 - PERCENT OF COMPLAINTS THAT RESULT IN DISCIPLINARY ACTION**

This is a new performance measure. The Board's regulatory authority includes a variety of disciplinary sanctions for violations of the statutes and rules for the practice of public accountancy. The Board investigates complaints received from the public, licensees and stakeholders, and imposes disciplinary sanctions when alleged violations of public accountancy statutes and rules are supported by relevant and credible evidence.

The Board exercises its disciplinary authority to achieve public protection, sanctions that are appropriate to the violation and rehabilitation of the wrongdoer. Disciplinary actions taken by the Board affect future professional conduct of the licensee involved and also raise awareness of the total licensee population of the consequences of wrongful conduct. It is anticipated that the number of complaints resulting from lack of knowledge and misconduct can be reduced through licensee education. To this end, the Board uses a variety of tools to increase licensee knowledge of wrongful conduct. First, continuing education and peer review requirements are frequently included in penalties imposed, which contribute to rehabilitation of the wrongdoer. Second, publication of violations and disciplinary sanctions in the Board newsletter and on the website raises awareness of all licensees. Finally, case studies describing common violations are required components of the Ethics requirement that licensees must complete every four years.

**PROPOSED KPM #4 - PERCENT OF CONTESTED CASES RESOLVED BY CONSENT AGREEMENT PRIOR TO FORMAL HEARING**

This is a new performance measure. Both the Board and licensees benefit from fair and efficient resolution of disciplinary actions. The administrative hearing process is expensive and is disruptive to the normal delivery of business services. The Board encourages licensees who receive notice of a violation to consider an agreed settlement of the issues prior to hearing.

The Board approves offers of settlement based on public protection, the likelihood of continued violations by the licensee, corrective actions taken by the licensee, and consistency with discipline imposed for similar violations.