

Oregon Board of Accountancy

Agency Request Budget
2027 -29



Oregon Board of Accountancy
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2027-2029 AGENCY REQUEST 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

AGENCY NAME

200 Hawthorne Ave SE Ste D450 Salem OR 97301

AGENCY ADDRESS

A handwritten signature in black ink, appearing to read "Haley", is written over a horizontal line.

SIGNATURE

Board Chair

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 the agency director or administrator.

☒ Agency Request

☐ Governor's Budget

☐ Legislatively Adopted

120 - Board of Accountancy

Agency Contact: Martin Pittioni

Date Submitted: July 31, 2026

CFO Analyst: Adison Rowe

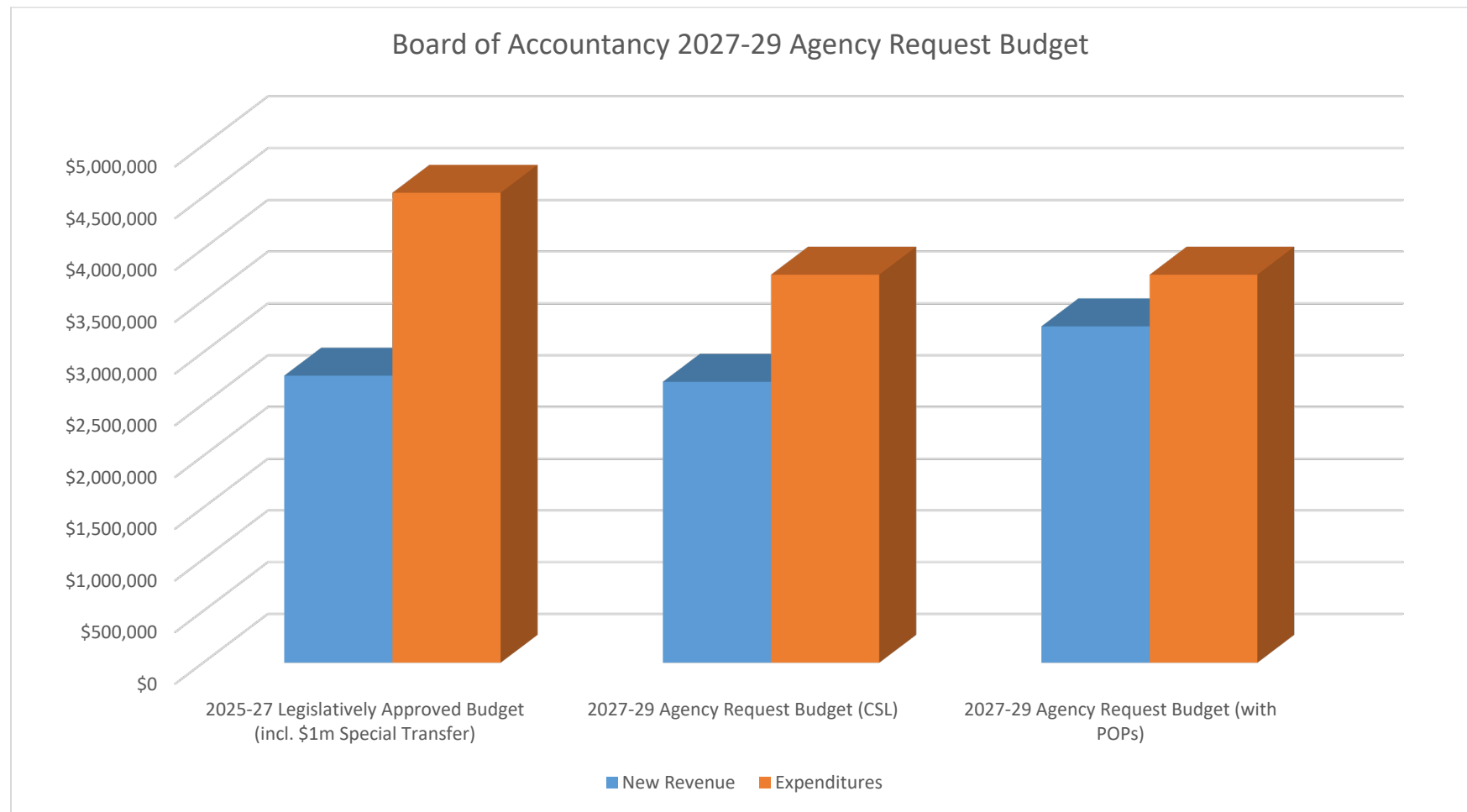
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AGENCY SUMMARIES TAB

A. Budget Summary Graphics

The budget for the Board of Accountancy (BOA) is a single program unit, Other Funds only, budget. The BOA Agency Request Budget for 2027-29 requests a spending authorization of \$3,750,241 at the current service level (CSL). Including the two policy option packages (POP) for private equity ownership of CPA firms (POP 100) and the agency's first fee increase in 14 years (POP 101). The proposed fee increase has a late in the biennium effective date (March 1, 2029) and does not impact the level of spending authorization sought in this budget request but would impact projected revenues by an additional \$535,978.

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 protects the public through regulation of individuals and firms that provide public accounting services. More specifically, 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 8,000 Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as about 800 public accounting firms registered with the Board. This profession is unique amongst 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, there are warning signs. 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, there are shorter-term fluctuations. The COVID public health emergency disrupted the CPA examination pipeline and for some this meant entirely abandoning their journey toward CPA licensure. Overall college enrollment dropped across the country for years, and accountancy education was not immune from that trend. However, more recently that trend has reversed with rising enrollment numbers for accounting students.

More important than the shorter-term trends are the longer-term dynamics and how they are impacting the Board. One such

dynamic is a significant demographics challenge. The American Institute of CPAs (AICPA) estimating in 2018 that 75% of CPAs will retire within 15 years. Another part is that the profession, nationally, by moving toward adding a 5th year of education to its licensing requirements, experienced a 13% contraction in its CPA pipeline with no evidence of better-quality outcomes.

Against this backdrop, the agency beginning in 2022, under the leadership of its then-new Director, took the following steps:

1. Under its existing rules authority, the agency engaged in a concerted, multi-year rulemaking effort to reduce barriers to applicants for licensure and practicing CPAs wherever possible without comprising public safety. Examples of accomplished rulemaking 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 a more 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.
2. The agency approached the 2025 Legislature to request (SB797) for modified pathways for CPA licensure, to include elimination of the required fifth year of schooling in exchange for an additional year of supervised experience (learn while you earn).
3. The Board approached the 2025 Legislature for authority to establish a grant program for need-based accounting scholarships (SB796) and added a policy option funding request in its budget bill (HB 5001) of \$1 million to kick off the program.
4. All legislative proposals and related budget requests were approved either unanimously or near-unanimously and implemented by the Board in record time. The new licensure pathways were put in place by February 2026, and the first 84 need-based

accounting scholarships were awarded by the Board's grantee, OSCPFA Educational Foundation, in March 2026. The Legislature through LFO has requested a separate briefing on this topic during the 2027 Ways and Means process.

The decisive actions by the Board described above do not mean that our regular program activity stopped. These actions were taken on top of the regular core agency programmatic functions that include ensuring that:

- Applicants for the CPA examination meet eligibility requirements (the National Association of State Boards of Accountancy – NASBA - processes those applicants under Board direction and in conformity with Board rules)
- 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:

A decade ago, the Board, with help from the Legislature and DAS, added resources and implemented significant process improvements due to a major case backlog. These reforms included adding a pre-case inquiry process which resulted in fewer matters needing a full investigation, as well as submitting cases to a newly created Board of Accountancy Complaints Committee. The reforms worked, and the agency's caseload reflects a completely changed picture with a case backlog that is largely eliminated and improvements in processing times for inquiries and complaints. There were decreases in that performance during calendar year 2022, impacting FY2022 and FY 2023 results that the agency has been recovering from. The reason for the temporary dip in performance is that all agency licensing staff and the Executive Director position vacated over a seven-month 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. That step while critically necessary impacted performance while the agency rebuilt. As expected, with stabilization of staffing the performance in this area improved again beginning in FY 2024.

Transparency and efficiency improvements

The Board has developed and implemented significant improvements in transparency of its licensing and disciplinary data,

including through efficient and low-cost IT improvements. These accomplishments include:

A) Development and web-publication of disciplinary actions

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 using, 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 to its initial focus achieving its critical policy objectives in rules and statutes outlined above, and its operational focus on recovery from the significant staff turnover in 2022, put on hold finding a low-cost solution to broader IT needs of the Board. That included but was 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 and major accomplishments in its policy work under its belt, and a Deputy Director with an operational focus hired, the Board has resumed that work with a primary focus on investing in low-cost solutions building

on existing IT capacity, stabilizing its systems, and ensuring the agency's ability to accomplish its program objectives.

The Board is fully committed to investing in IT improvements within its existing expenditure authority while ensuring full coordination with and awareness of DAS EIS of its IT activities.

The current primary option for a broad systems improvement under investigation is the potential implementation of an IT solution built by the Board's own national association (NASBA) for boards of accountancy nationwide using NASBA resources that could become available for implementation late in the 2025-27 biennium, with one-time transition costs that can be covered within existing spending authorization. The NASBA system option offers not just a unique opportunity for major leveraging of private sector resources to achieve Board IT and programmatic objectives. NASBA also offers options for broad systems integration and associated efficiencies only available through NASBA. One key example is the appeal of integrating a licensing system with NASBA's existing national database of applicants for the CPA Exam, which ultimately become applicants for licensure in the 55 U.S. jurisdictions, including Oregon. Another is NASBA's already developed and highly successful mobile app for CPA exam candidates, which NASBA is now preparing to roll out to applicants for licensure. Finally, NASBA will also offer support for the more unique profession needs, such as tracking of peer review results and integrating that function into its licensing solution.

The Board is also participating in the DAS-led RFP for a broad licensing solution for all licensing agencies. This option is far less mature than the NASBA option and on a much later timeline. If this ultimately were to become an available option approved by DAS, it will likely have a significant and ongoing budgetary impact and is unlikely to offer the same integration potential as NASBA's option, but could represent an improvement over the Board's current un-integrated and server-based systems.

Significant Proposed Program Changes from 2025-27

The Board of Accountancy is not proposing any significant program changes in the Agency's 2027-29 Budget Request.

Short term goals for 2027-29

For 2027-29, the Board will focus on continued implementation of the agency requested and approved 2025 legislation, new licensure pathways, and will work with its contractor OSCPA on the next phases of the need-based accounting scholarship program. The Board's top policy and programmatic priorities are reflected in its proposal to respond to the increase in private equity ownership of public accounting firms (details reflected in POP 100) and the long-term fiscal health of the agency (the Board's first fee increase in over a decade, reflected in POP 101).

While the proposal to respond to private equity (PE) ownership of public accounting firms is detailed in the POP 100 narrative, it is appropriate to mention here that the development and pursuit of this policy response (as well as other PE related policy work not requiring legislative action) has not been a light undertaking for either the Board or its Director, and reflects the Board's willingness to take a leading role in the profession nationally.

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 and final approval in February 2024. That plan integrates the Board's strategic, IT and DEI goals into one document, and remains the key guiding document for the Board to date.

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 AND IMPLEMENTATION

Goal: 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.

- Requested Deputy Director Position in Agency Request Budget for 2025-27, approved, Deputy Director hired in August 2025.
- Agency Director pivoted to more external-facing role, including taking on national leadership role (detailed separately below)
- Established Pipeline Committee to develop and implement SB 796 (accounting scholarships) to fund need-based scholarships through disbursement of excess operating funds, supporting the CPA pipeline.
- Formal Community Engagement Plan development was delayed in favor of focusing on onboarding the new Deputy Director, scholarship bill implementation, new licensure pathway implementation, and accommodating the opportunity presented by the national leadership role of the Agency Director.

Goal: Build pro-active education and outreach into the Board's licensing and compliance functions.

- Integrated specific outreach on compliance and licensing topic to schools, candidates, licensees and firms into Board operations, leveraging the hiring of Deputy Director in August 2025.
- Integrated town-halls with Q&A opportunity, licensing webinars, and participation in industry events more firmly into operations.

Goal: 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.

- The Board's web site has been significantly updated and brought into compliance with federal accessibility standards.
- Social media plan was developed and implemented (no significant social media presence existed prior to the 2025-27 biennium).
- Significantly increased use of mass email and social media strategies to create more proactive compliance through additional deadline reminders and pushing out of targeted information relevant to specific groups.
- Started a quarterly newsletter.

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

- Ongoing Coordination with DAS Procurement, DAS Enterprise Information Systems (EIS), DAS CFO to support current systems.
- Participation in the DAS led RFP project for a broad licensing system solution for licensing agencies. This project is too early in its development for any agency commitments to have occurred that would trigger any budgetary asks in the 2027-29 ARB.
- Exploration of a highly integrated industry-specific and low-cost licensing solution available by September 2026 through the National Association of State Boards of Accountancy (NASBA), with involvement of DAS EIS to ensure adherence to Oregon standards. This potential solution is being given priority as it is achievable within existing budget authorization for the agency. It represents the only option that represents a unique private-public partnership by leveraging multi-million-dollar resources provided by NASBA specifically for investment in board of accountancy member boards and is the only solution that allows for a high-level of integration with existing national industry databases and communication infrastructure (including mobile app).

Goal: 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.

- The Board significantly increased its involvement with NASBA and its national voice. The current Board Chair is a NASBA Regional Director and NASBA Board member, another Board member serves of NASBA's key Nominating Committee, and the Board's Director has taken on the leadership role of the NASBA Executive Director Committee. In that role, the agency's Director represents all 55-jurisdiction Board Executive Directors on NASBA's Board.
- The Board took on a leadership role in the national licensure pathways update discussion and worked with the Oregon Legislature and its local industry partners to ensure passage of Oregon's CPA licensure pathway update (SB 797-2025).

D. Criteria for 2027-29 Budget Development

The Board's 2027-29 Agency Request Budget was developed with a primary focus on continued support of the strategic goals of the Board described above, and long-term stabilization of the Board's revenue stream. In essence, as hoped the 2025-27 budget period became transformative for the Board, with its increased national profile and successful advocacy for, and implementation of pathways legislation and legislation authorizing and funding need-based scholarships. This means the Board can now pivot to the difficult policy issues presented by the increase in private-equity ownership of public accounting firms. As critical as that work is for the profession and policy wise, it does not have a significant budgetary impact.

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

The Board has developed a Racial Equity Impact Statement which is provided separately in this 2027-29 ARB. The Board's approved DEI / AA Plan (filed under the Appendix Tab of this ARB), aligns and integrates with the Board's Strategic Plan. The Board will be submitting a new 2027-29 plan to DAS by June 1, 2027.

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. This also triggers 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 a separate IT strategic plan beyond the IT goals referred to in the agency plan above. More detailed IT planning does occur in collaboration with DAS EIS, under the leadership of the agency's Deputy Director.

H. IT Project Prioritization Matrix

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

RACIAL EQUITY IMPACT STATEMENT (REIS) WORKSHEET: AGENCY QUESTIONS

Executive leadership: Please answer the following questions regarding your agency's strategic mission, goals and programs. To fill out this worksheet, download a copy and type your answers under each question.

1. Who is completing this agency REIS?

Shelley Ostrem, Deputy Director, Oregon Board of Accountancy

2. Does your agency have a DEIB practitioner? (Yes or No)

No – this 7.0 FTE total agency is far too small to have a separate DEIB practitioner position.

- a. If yes, describe how you collaborated with them on this REIS.
- b. If you did not collaborate with them, why not?

3. How do the agency's mission, goals and programs impact racial equity?

There are two primary ways in which the programs of this agency touch racial equity issues. Most prominently, the agency updated its licensure pathways to address a CPA pipeline issue that was also a racial equity issue, bringing more flexibility in options to achieve a CPA license without relaxing standards. The national push to update CPA pathways, in which Oregon took a leadership role, added an option to substitute a year of required schooling beyond the bachelor's degree for an additional year of supervised experience toward licensure. The research underneath this change from a peer-reviewed published 2024 study by the MIT Sloan School of Business demonstrated that after the profession added the fifth year of schooling, the CPA pipeline contracted by 13%, but the diverse portion of the pipeline collapsed by nearly double that margin. As such rectifying that impact was not just an issue of addressing an overall shortage of CPAs, it was also an issue of correcting a racial equity matter. The licensure pathways option was fully

implemented by February 2, 2026, after passage of the agency-led SB 797 (2025).

The agency also received approval via SB796 (2025) to establish a grant program to fund need-based accounting scholarships, and a second approval in its budget bill to fund a one-time \$1 million accounting scholarship grant for such needs-based scholarship for students wishing to acquire an accounting degree. Up until this point, the profession had very few options to offer for need-based scholarships. This was a public-private partnership with private industry. The agency engaged in record-speed rule-writing for the grant program and simultaneously negotiated its first grant agreement with the Oregon Society for CPA's (OSCPA) Educational Foundation, which operates a merit-based scholarship program. By contracting with OSCP, and leveraging their existing program and expertise, the agency could ensure that most of the money for the additional need-based scholarship program would reach students. Need-based scholarships tend to disproportionately benefit students of color. In the first round of scholarship awards in March 2026, 84 students were awarded \$3,000 or \$5,000 depending on their financial needs.

4. What barriers exist in your agency's mission, goals, and programs that could hinder the advancement of racial equity?

Any cost of education, cost of the CPA exam process and cost of licensure could ultimately be perceived as a barrier. This is why the efforts of the agency to reduce those barriers while still protecting standards were, and are an appropriate, balanced response.

5. What opportunities exist in your agency's mission, goals, and programs that could help advance racial equity?

The two primary opportunities we have within scope of this small agency, i.e. addressing the equity issues in our licensure pathways and building a need-based scholarship grant program, have been achieved and will be maintained in the future. Beyond that, the Board of Accountancy provides equal opportunities for participation and engagement within all programs regardless of race, color, national origin, disability, veteran status, marital or familial status, sexual orientation or any other protected class.

6. How is community voice included in your assessments of progress, equity, and racial disparities?

The agency runs highly inclusive public meetings with outreach to the CPA community locally, regionally, and nationally.

7. What measures are you using to track equity changes over time?

Due to the small size of this agency, we do not have internal tracking measures. Externally focused, we are tracking data regarding the usage of our updated licensure pathway options, and we are via our partner OSCP tracking the data pertaining to the need-based scholarship program, number of awards, and related demographics.

8. Describe any racial disparities or trends you are noticing across your agency, programs, and data.

None beyond what are described in answers 1 through 7 above.

PROGRAM PRIORITIZATION FOR 2027-29

Agency Name: Board of Accountancy																				
(SINGLE PROGRAM UNIT BUDGET)																				
2027-29 Biennium																	Agency Number:		12000	
Agency-Wide Priorities for 2027-29 Biennium																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
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	
Agcy	Prgm/ Div																			
	1			CPA Licensing & Compliance		3			3,750,241				\$ 3,750,241	7	7.00	N	N		ORS 673.010 to 673.465	
									</											

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 apply)
- 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:

[illegible]

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)
Overtime budget allocation	Removes budgetary allocation for OT funds			\$ 4,650				\$ 4,650	-		The Board does have cyclical workflows where a firm allocation of funds for temporary staff would be helpful. With this cut the agency will have to utilize any vacancy savings that may occur for that purpose.
Agency Related Services & Supplies	This cut would leave a budgetary allocation equivalent to 2025-27 actual spending			\$ 4,000				\$ 4,000			If the budget is carefully managed then impact of this small further reduction on the agency will be minimal.
Office Expenses	Cuts to office expense expenditure level from 2025-27 actuals			\$ 9,000				\$ 9,000	-	-	This will require very careful sparsing of office expenditures to ensure the agency does not spend more in 2027-29 than it did in 2025-27 in this category.
Professional Services	This will reduce spending authority below historical actual spending in that line item eliminating most flexibility of the agency to hire outside professional services			\$ 95,350				\$ 95,350	-	-	This effectively takes off the table any significant option for hiring an outside investigator should an unexpected rise in complex case load occur
AG Services for 5% cut scenario	This cut would only be started at a cut level above 3%. At a 5% cut level, the agency would propose a cut of \$74,512.			\$ 74,512				\$ 74,512	-	-	At a 5% cut level the proposed \$74,512 reduction still leaves some room above current spending levels to accommodate an increase in litigation cost and cost of advice services occur.
AG Services for 10% cut scenario	This cut would only be started at a cut level above 5%. At that level, the agency would propose a cut beyond the \$74,512 at the 5% level and add an additional \$187,512 cut, which would reduce the line item to current actual spending levels only.			\$ 187,512				\$ 187,512	-	-	At a 10% cut level the agency is proposing a total of \$262,024 reduction in AG. This means the agency will will not be able to afford litigation costs higher than current levels, which raises the risk the agency may have to seek an expenditure authorization increase should an increase in litigation and legal advice services occur. The alternative to seeking such an expenditure level increase would be failure to prosecute serious violations which would significantly undermine the credibility and public protection mission of the agency.
Total		\$ -	\$ -	\$ 375,024	\$ -	\$ -	\$ -	\$ 375,024	-	-	

Summary of 2027-29 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2027-29 Biennium

Agency Request 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>
2025-27 Leg Adopted Budget	7	7.00	4,448,690	-	-	4,448,690	-	-	-
2025-27 Emergency Boards	-	-	92,725	-	-	92,725	-	-	-
2025-27 Leg Approved Budget	7	7.00	4,541,415	-	-	4,541,415	-	-	-
2027-29 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	103,106	-	-	103,106	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2027-29 Base Budget	7	7.00	4,644,521	-	-	4,644,521	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	1,039	-	-	1,039	-	-	-
Subtotal	-	-	1,039	-	-	1,039	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(1,000,000)	-	-	(1,000,000)	-	-	-
Subtotal	-	-	(1,000,000)	-	-	(1,000,000)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	95,060	-	-	95,060	-	-	-
State Gov't & Services Charges Increase/(Decrease)			9,621	-	-	9,621	-	-	-
Subtotal	-	-	104,681	-	-	104,681	-	-	-

Summary of 2027-29 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2027-29 Biennium

Agency Request 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>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2027-29 Current Service Level	7	7.00	3,750,241	-	-	3,750,241	-	-	-

Summary of 2027-29 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2027-29 Biennium

Agency Request 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>
Subtotal: 2027-29 Current Service Level	7	7.00	3,750,241	-	-	3,750,241	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2027-29 Current Service Level	7	7.00	3,750,241	-	-	3,750,241	-	-	-
080 - E-Boards									
081 - June 2026 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
100 - Alternative Practice Structure Regulation	-	-	-	-	-	-	-	-	-
101 - Fee Increase	-	-	-	-	-	-	-	-	-
102 - Personnel Restructure	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2027-29 Agency Request Budget	7	7.00	3,750,241	-	-	3,750,241	-	-	-
Percentage Change From 2025-27 Leg Approved Budget	-	-	-17.42%	-	-	-17.42%	-	-	-
Percentage Change From 2027-29 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2027-29 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2027-29 Biennium

Agency Request 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>
2025-27 Leg Adopted Budget	7	7.00	4,448,690	-	-	4,448,690	-	-	-
2025-27 Emergency Boards	-	-	92,725	-	-	92,725	-	-	-
2025-27 Leg Approved Budget	7	7.00	4,541,415	-	-	4,541,415	-	-	-
2027-29 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	103,106	-	-	103,106	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2027-29 Base Budget	7	7.00	4,644,521	-	-	4,644,521	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	1,039	-	-	1,039	-	-	-
Subtotal	-	-	1,039	-	-	1,039	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(1,000,000)	-	-	(1,000,000)	-	-	-
Subtotal	-	-	(1,000,000)	-	-	(1,000,000)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	95,060	-	-	95,060	-	-	-
State Gov't & Services Charges Increase/(Decrease)			9,621	-	-	9,621	-	-	-
Subtotal	-	-	104,681	-	-	104,681	-	-	-

Summary of 2027-29 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2027-29 Biennium

Agency Request 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>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2027-29 Current Service Level	7	7.00	3,750,241	-	-	3,750,241	-	-	-

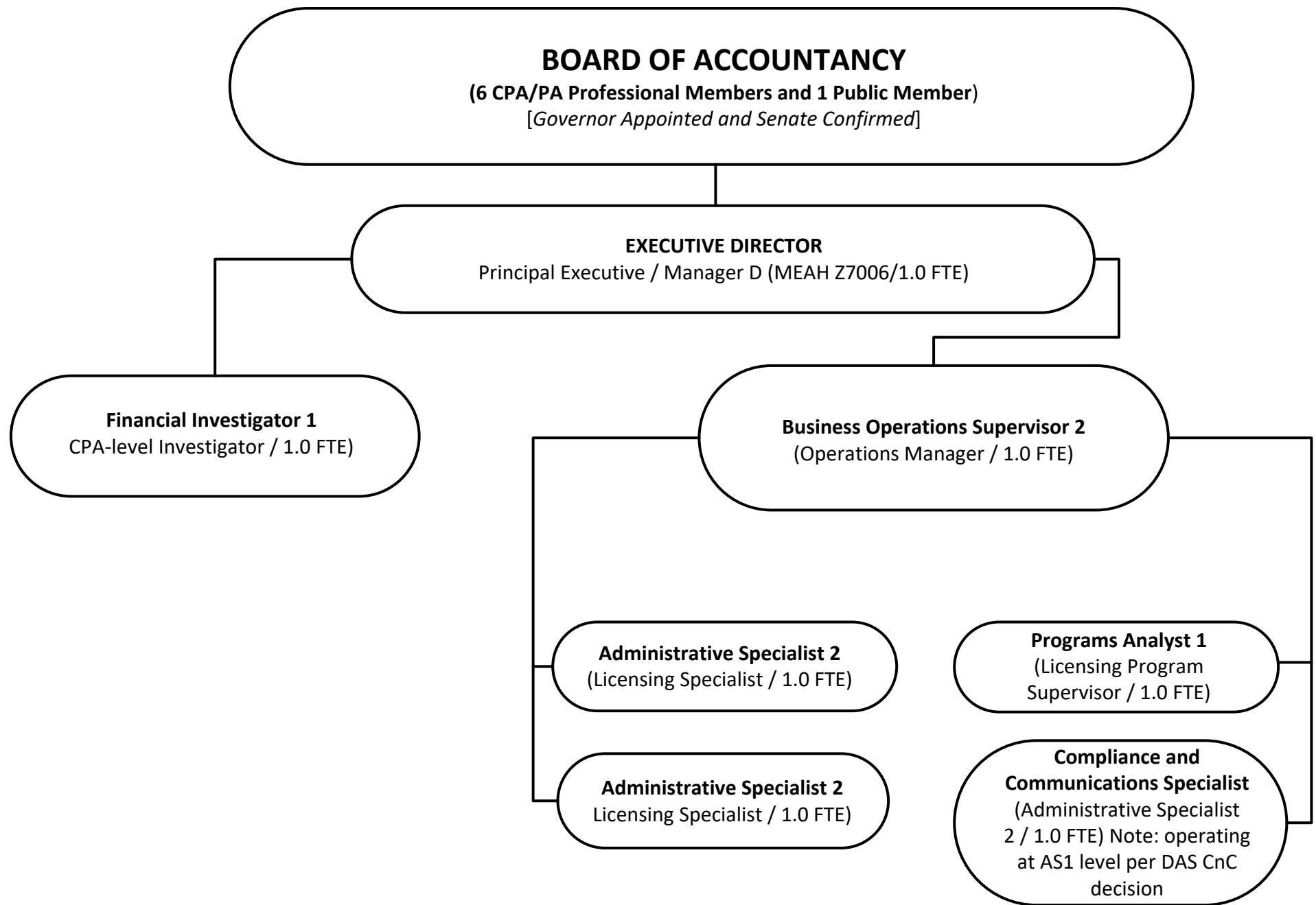
Summary of 2027-29 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2027-29 Biennium

Agency Request 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: 2027-29 Current Service Level	7	7.00	3,750,241	-	-	3,750,241	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2027-29 Current Service Level	7	7.00	3,750,241	-	-	3,750,241	-	-	-
080 - E-Boards									
081 - June 2026 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
100 - Alternative Practice Structure Regulation	-	-	-	-	-	-	-	-	-
101 - Fee Increase	-	-	-	-	-	-	-	-	-
102 - Personnel Restructure	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2027-29 Agency Request Budget	7	7.00	3,750,241	-	-	3,750,241	-	-	-
Percentage Change From 2025-27 Leg Approved Budget	-	-	-17.42%	-	-	-17.42%	-	-	-
Percentage Change From 2027-29 Current Service Level	-	-	-	-	-	-	-	-	-

Summary Cross Reference Number	Cross Reference Description	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Leg Approved Budget	2027-29 Agency Request Budget	2027-29 Governor's Budget	2027-29 Leg. Adopted Budget
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,849,062	4,448,690	4,541,415	3,750,241	-	-
TOTAL AGENCY							
	Other Funds	2,849,062	4,448,690	4,541,415	3,750,241	-	-



Board of Accountancy Organizational Chart 2025-27
Agency Request Budget 2027-29

REVENUES TAB

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Revenue Narrative

The Board of Accountancy's (Board) main source of income are fees set in statute (active CPA renewal and firm renewal) and remaining fees set in rule. The Board has had a remarkably stable but flat licensee base for almost 15 years now, which means that the core challenge of the Board is managing flat revenue against constantly rising costs. This is especially pronounced when one considers the Board's last fee increase occurred in 2015 and was led by the Oregon Society of CPAs (OSCPA) through an OSCPAs requested bill supported by it and our other industry association, the Oregon Association of Independent Accountants (OAIA). For the 2027-29 biennium, the Board will have barely enough reserves to get through the biennium without a fee increase to provide for continued service level of its existing program. A fee increase is proposed in a separate policy package 101 with a proposed effective date of March 1, 2029. The fee revenue projected in this revenue forecast does not include the revenue from fees proposed to be raised through policy package 101. Please note that based on an action taken on June 30, 2026, by OSCPAs Board of Directors, the Board of Accountancy expects that industry will again introduce its own bill to raise the Board's fees, with the exact same statutory fee increase amounts as reflected in POP 101. The Board is exceptionally proud to be in a position where industry is not just supporting but leading the ask for a fee increase, and for the second time in a row. This is reflective of the exceptional fiscal management by the agency, and the trust built by making the last fee increase last for 14 years.

The Board projects its revenue conservatively. Specifically, the revenue forecast was built on the following key assumptions for the July 1, 2027, to June 30, 2029, budget cycle:

1. The examination and licensee base of the Board has remained remarkably stable over the past decade and a half. The 2027-29 revenue forecast assumes no growth in the regulated CPA/PA population subject to Board fees.
2. The forecast assumes a slight drop in the number of regulated firms, in line with the firm consolidation trend manifesting nationwide and increasing private equity ownership which triggers firm formations that are operating in the tax and advisory space that no longer must register as a firm with the Board. A separate legislative proposal to address private equity ownership of public accounting firms, reflected in policy option package 100, may counteract that adverse registration impact to some degree. An accordingly small positive revenue impact of POP 100 is reflected in POP 100 and is not included here in the core revenue assumptions for the 2027-29 biennium.
3. The Board has completed many significant rule initiatives in the past two biennia lowering barriers to applicants for the CPA examination and applicants for initial licensure considerably, while maintaining standards. In addition, the Oregon Legislature in 2025 passed the Board's key legislative request to update its licensure pathways (SB 797), implementation of which was completed in February 2026.

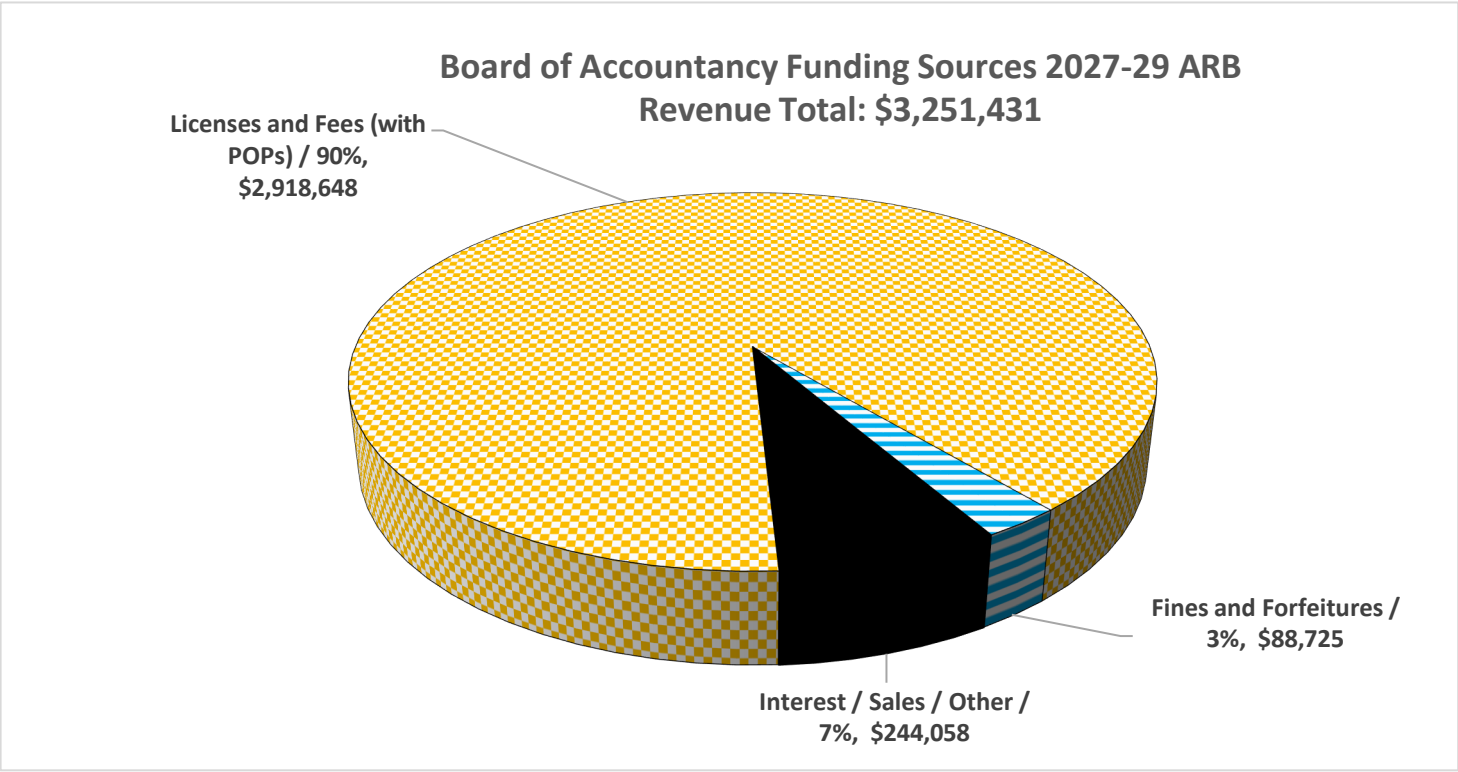
BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

From a revenue projection standpoint, a reasonable argument could be made that those rules and legislative initiatives, all of which are implemented now, should over time have a positive impact on licensure growth for this Board down the road. This is especially true as numbers of applicants to sit for the CPA exam are up nationally, enrollment numbers for accounting students have been rising for years, and we can confirm that Oregon is benefiting from these trends as well. In addition, the change in licensing pathways, now fully implemented, includes a more economic option that substitutes a 5th year of (expensive) university education with a requirement for an additional year of supervised experience (which permits earning a living while completing licensure requirements). This more economic option should reduce the number of students that drop out of pipeline pursuing CPA licensure.

Nevertheless, the Board has conservatively chosen not to project any growth in its individual licensee base (and associated primary fee revenue stream) for the 2027-29 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, risks that could pull licensing numbers in the opposite direction. This is a national issue pertaining to CPA retirement demographics. In 2018, AICPA estimated that 75% of its members would retire over the next 15 years. In Oregon though, we have yet to see that materialize into any significant decline in our overall active licensee base. To date, our retirements have been able to be replaced with equal numbers entering the profession or becoming licensed in Oregon. That part we can factually document. In essence the Board is proposing a revenue budget that conservatively assumes that the positive impacts of its rulemaking and legislative initiatives will be balanced out by rising retirements that are overdue.

Funding Stream - Board of Accountancy

<u>Source</u>		<u>Amount</u>	<u>Percent</u>
Fines and Forfeitures / 3%	\$	88,725	2.7%
Interest / Sales / Other / 7%	\$	244,058	7.5%
Licenses and Fees (with POPs) / 90%	\$	2,918,648	89.8%
TOTAL	\$	3,251,431	100.00%



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

Accountancy, Board of
2027-29 Biennium

Agency Number: 12000

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

<i>Source</i>	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Leg Approved Budget	2027-29 Agency Request Budget	2027-29 Governor's Budget	2027-29 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	2,461,865	2,372,500	2,372,500	2,918,648	-	-
Fines and Forfeitures	223,094	172,014	172,014	88,725	-	-
Interest Income	305,205	206,120	206,120	236,817	-	-
Sales Income	16,228	17,689	17,689	600	-	-
Other Revenues	6,037	6,543	6,543	6,641	-	-
Total Other Funds	\$3,012,429	\$2,774,866	\$2,774,866	\$3,251,431	-	-

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

Accountancy, Board of
2027-29 Biennium

Agency Number: 12000

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

<i>Source</i>	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Leg Approved Budget	2027-29 Agency Request Budget	2027-29 Governor's Budget	2027-29 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	2,461,865	2,372,500	2,372,500	2,918,648	-	-
Fines and Forfeitures	223,094	172,014	172,014	88,725	-	-
Interest Income	305,205	206,120	206,120	236,817	-	-
Sales Income	16,228	17,689	17,689	600	-	-
Other Revenues	6,037	6,543	6,543	6,641	-	-
Total Other Funds	\$3,012,429	\$2,774,866	\$2,774,866	\$3,251,431	-	-

PROGRAM UNIT TAB

ESSENTIAL AND POLICY PACKAGE NARRATIVES

Policy Option Package 100 – ALTERNATIVE PRACTICE STRUCTURE REGULATION

Purpose:

The Board of Accountancy (Board) broadly regulates CPA firms that provide assurance, tax, wealth management and other advisory/consultancy services. The advent of private equity (PE) deals involving CPA firms is undermining the Board's current ability to protect the public by ensuring accountability to professional standards at the firm level. Specifically, the PE deals generally involve utilizing an Alternative Practice Structure (APS) approach where the CPA firm (majority owned by CPAs as required by law) is split into two or more entities connected through an Administrative Services Agreement (ASA), where only one entity (that in most cases has no staff) and provides audit and assurance services remains majority owned controlled by CPAs and registered with the Board.

The policy purpose in this context is to maintain a level playing field where CPA firms in the non-assurance space are subject to same level of accountability and public protection whether they utilize a PE/APS structure or not. What organizational form a CPA firm chooses to adopt, and whether (or not) a CPA firm makes a business decision on whether to accept private equity investment, should not impact the level of public protection.

Most of these APS/PE structures for CPA firms also bring with them a hollowing out of the attest firm that remains regulated and majority-CPA owned where audit and attestation services are performed. Generally, an APS/PE structure means all staff are removed from that entity (except for one CPA responsible for the audit entity work), moved to the PE-owned entity (or a separate entity – also PE controlled - the sole job of which is to hold all personnel for the entities) and then leased back to the audit and attest firm when work needs to be performed. This presents fundamental challenges to the critical issue of trust in the audit and attest function by maintaining independence of that function notwithstanding the level of control and influence retained by the PE-owned sister entity. It also significantly strengthens the case that maintaining regulatory oversight of the entity that actually controls the staff performing audit and attest services is a fundamental solid policy objective consistent with the historical approach to regulating CPA firms in Oregon.

How Achieved:

This measure would require any entities providing public accountancy services while tied to a registered CPA firm through an ASA to register with the Board. This reflects a deliberate policy choice by the Board to take a very narrow approach. A CPA firm can still choose to take PE investment – it just means the regulatory oversight of the resulting now multiple entities does not cease. At the same time, this proposal also avoids drawing in firms into the Board's regulatory oversight that are not CPA firms but happen to employ multiple CPAs. This proposal only impacts firms that employ multiple CPAs and are tied to a Board-regulated attest firm through an ASA. This proposal would authorize the Board to create a new firm-level license that would not require majority-CPA ownership but create a mechanism for continued accountability and oversight by the Board at the firm level for what in the Board's view very much still is a firm of CPAs providing services to the public. The Board believes the public receiving services from the very same CPAs as the day before the APS/PE transaction are just as entitled to the same level of public protection as the day after the APS/PE transaction.

The proposed construct would not permit registered PE owned entities to provide any assurance services subject to peer review; those services would continue to have to be provided by a majority CPA owned firm with a conventional CPA firm license.

Quantifiable Outcomes:

It is difficult to predict how many firms will choose an APS/PE structure. Based on historical data the Board anticipates about 20 firms per year falling into this category. Key here though is not the quantity. Instead, the key here is maintaining a consistent regulatory framework that consistently protects the public regardless of what operational and investment structure is chosen by the CPA firm.

Revenue Source:

The Board is a 100% Other Funds, fee-driven agency. This is a no cost POP with a small revenue impact as adoption would mean slowing the decrease in the firm-related license / registration revenue.

Policy Option Package 101 – FEE INCREASE

Purpose:

The Board regulates CPA firms that provide assurance, tax, and other advisory/consultancy services. The Board last raised fees in the 2015 legislative session and subsequent rulemaking, after fee increase legislation introduced and supported by industry associations (OSCPA and OAIA) passed the Legislature. The Board has been exceptionally careful with its fiscal management. Nevertheless, the Board will need a fee increase late during the 2027-29 biennium solely to maintain current service levels and proper cash flow reserves.

As of June 30, 2026, the Board is aware that its main industry association, OSCP, will again take a leadership role and independently approach the 2027 Legislature with a fee increase request bill that mirrors the agency request in this ARB. Due to the timing overlap involved between agency budget development and the OSCP Board meeting on June 30, 2026, both an agency request POP and an industry-led fee increase package are currently moving side-by-side. The Board will continue conversation with DAS and the Governor's Office about maintaining the dual approach. On June 4, 2026, the Board proposed a fee increase date of March 1, 2029.

How achieved:

The Board's main income is from fees, and within that, most of its fee income is driven by two fees set in statute, not rule. That statutory element, and the size of it, are key to the timing issue for the fee increase. To be clear, the Board could rely on its remaining cash reserves alone and emerge from the 2027-29 biennium with about a \$1 million ending balance left, just barely enough given the Board's uneven cash flow. But the Board cannot move fast to change that dynamic after the end of 2027-29 biennium. Any significant increase in revenue after June 30, 2029 would require barely-in-time legislative action in the 2029 Oregon legislative session. The Board, industry and DAS CFO agreed that approach is simply too risky and thus not fiscally responsible. Hence the Board and industry agreed that approaching the Legislature in 2027, but with a delayed effective date to March 1, 2029 (which DAS CFO also supports).

The statutorily set fees at issue here are paid by renewals of active level CPA/PA's and renewals of firm registrations. Statutes 673.150 and 673.160 would need to be amended to include new fee amounts, currently \$255 (individual active renewal) and \$265 (firm

registration renewal) respectively. On an inflation-compensation-only approach, these fees would, under the proposal supported by the Board and industry, increase after 14 years on March 1, 2029, to \$390 (individual active renewal) and \$410 (individual firm registration renewal). This statutory portion of the fee increase would raise \$481,950, solely through the individual renewal cycle for renewals due on June 30, 2029, by odd-numbered active level licensees representing about half of the individual active level CPA licensees. The firm registration renewal fee increase would, due to the March 1, 2029 effective date, not impact revenue for the 2027-29 biennium. Instead, that fee increase would impact the first firm registration two-year renewal cycle on December 31, 2029, when all CPA forms in Oregon must renew their registration.

The total impact of the proposal current service level fee increase would further be augmented by commensurate fee increases the Board is planning to propose in rule, with the same March 1, 2029 effective date to maximize alignment and minimize confusion by licensees. The rules-based portion of fee increases would raise (for the four month period from March 1, 2029 to June 30, 2029) an estimated additional \$48,730. (The revenue impact differential of 90% driven by statute and 10% driven by rule is typical for this Board.) This POP package seeks formal legislative ratification of the rule based fee increases planned for March 1, 2029, by the Board.

Quantifiable Outcomes – Package 101:

The statutory fee for an individual active level CPA license two-year renewal would increase after 14 years on March 1, 2029, from \$255 to \$390 (equivalent of \$195/year), and raise \$481,950 during the renewal cycle for odd-numbered licensees that must renew on June 30, 2029. Similarly, the statutory fee for a firm registration two-year renewal would increase from \$265 to \$410 (equivalent of \$205/year), and raise no new revenue in 2027-29 as firms are not due to renew until December 31, 2029. With respect to rules-based increases, the proposal would increase the following fees on March 1, 2029, also for the first time in 14 years from the last fee increase:

LICENSE TYPE	Current	Proposed
Municipal Initial License Application	150	230
Muni Renewal	50	70
CPA Reinstatement Application Fee	255	390
Initial CPA or PA license	255	390
Firm Reinstatement	265	410
Initial Firm Registration	265	410
Inactive CPA/PA	50	70
Retired	50	70
Reciprocity	225	340

The proposed rule-based fee increases above would raise an estimated \$48,730 in new revenue during the 2027-29 biennium.

Revenue Source for Policy Package 101: The Board is a 100% Other Funds, fee driven agency.

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							
Board Member Stipend	-	-	478	-	-	-	478
Overtime Payments	-	-	217	-	-	-	217
Public Employees' Retire Cont	-	-	54	-	-	-	54
Social Security Taxes	-	-	17	-	-	-	17
Paid Family Medical Leave Insurance	-	-	1	-	-	-	1
Mass Transit Tax	-	-	272	-	-	-	272
Total Personal Services	-	-	\$1,039	-	-	-	\$1,039
Total Expenditures							
Total Expenditures	-	-	1,039	-	-	-	1,039
Total Expenditures	-	-	\$1,039	-	-	-	\$1,039
Ending Balance							
Ending Balance	-	-	(1,039)	-	-	-	(1,039)
Total Ending Balance	-	-	(\$1,039)	-	-	-	(\$1,039)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 022 - Phase-out Pgm & One-time Costs

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: 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	-	-	509	-	-	-	509
Out of State Travel	-	-	466	-	-	-	466
Employee Training	-	-	2,018	-	-	-	2,018
Office Expenses	-	-	1,711	-	-	-	1,711
Telecommunications	-	-	1,722	-	-	-	1,722
State Gov. Service Charges	-	-	9,621	-	-	-	9,621
Data Processing	-	-	2,809	-	-	-	2,809
Publicity and Publications	-	-	570	-	-	-	570
Professional Services	-	-	9,187	-	-	-	9,187
IT Professional Services	-	-	6,295	-	-	-	6,295
Attorney General	-	-	49,117	-	-	-	49,117
Employee Recruitment and Develop	-	-	49	-	-	-	49
Dues and Subscriptions	-	-	703	-	-	-	703
Facilities Rental and Taxes	-	-	6,977	-	-	-	6,977
Facilities Maintenance	-	-	151	-	-	-	151
Agency Program Related S and S	-	-	504	-	-	-	504
Other Services and Supplies	-	-	11,017	-	-	-	11,017
Expendable Prop 250 - 5000	-	-	262	-	-	-	262
IT Expendable Property	-	-	993	-	-	-	993
Total Services & Supplies	-	-	\$104,681	-	-	-	\$104,681

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	-	-	104,681	-	-	-	104,681
Total Expenditures	-	-	\$104,681	-	-	-	\$104,681
Ending Balance							
Ending Balance	-	-	(104,681)	-	-	-	(104,681)
Total Ending Balance	-	-	(\$104,681)	-	-	-	(\$104,681)

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							
IT Professional Services	-	-	30,000	-	-	-	30,000
Attorney General	-	-	(30,000)	-	-	-	(30,000)
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: 100 - Alternative Practice Structure Regulation

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
Revenues							
Business Lic and Fees	-	-	5,300	-	-	-	5,300
Total Revenues	-	-	\$5,300	-	-	-	\$5,300
Ending Balance							
Ending Balance	-	-	5,300	-	-	-	5,300
Total Ending Balance	-	-	\$5,300	-	-	-	\$5,300

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 101 - Fee Increase

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
Revenues							
Business Lic and Fees	-	-	530,678	-	-	-	530,678
Total Revenues	-	-	\$530,678	-	-	-	\$530,678
Ending Balance							
Ending Balance	-	-	530,678	-	-	-	530,678
Total Ending Balance	-	-	\$530,678	-	-	-	\$530,678

POS116 - Net Package Fiscal Impact Report

2027-29 Biennium

Current Service Level

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: CSL														
General Funds										0	0	0		
Lottery Funds										0	0	0		
Other Funds										0	0	0		
Federal Funds										0	0	0		
Total Funds										0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

2027-29 Biennium

Agency Request Budget

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: ARB														
General Funds										0	0	0		
Lottery Funds										0	0	0		
Other Funds										0	0	0		
Federal Funds										0	0	0		
Total Funds										0	0	0	0	0.00

SPECIAL REPORTS TAB

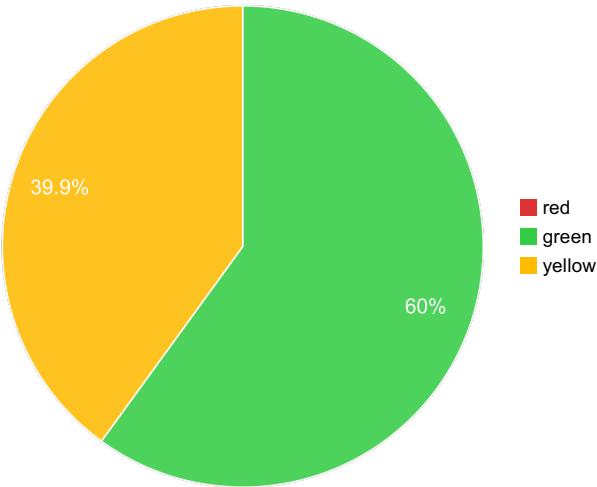
Board of Accountancy

Annual Performance Progress Report

Reporting Year 2025

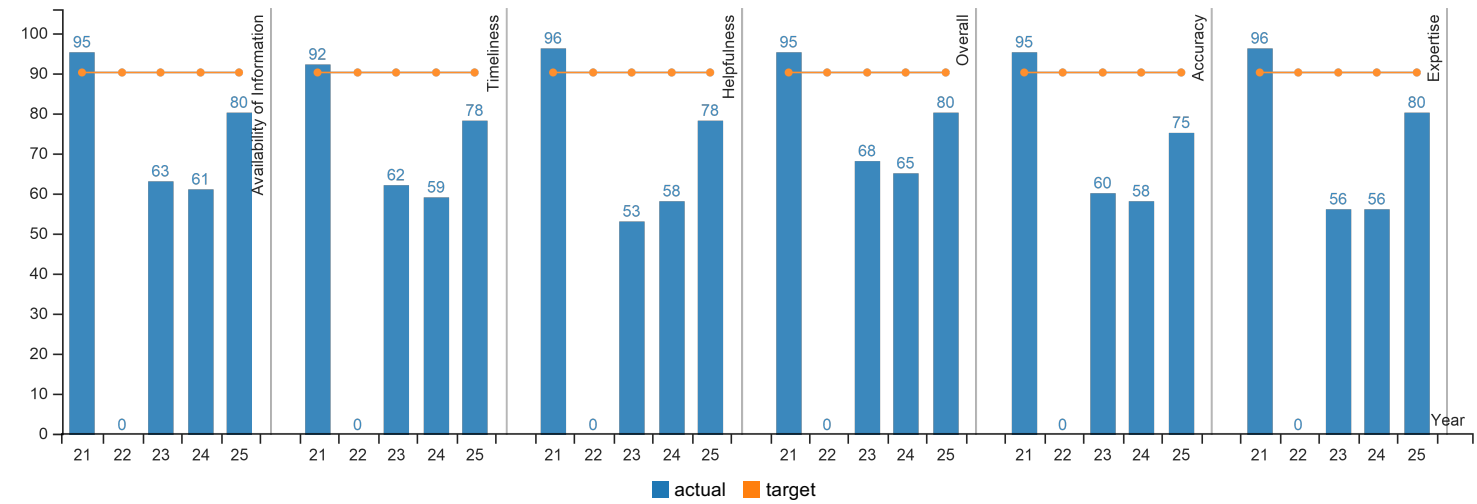
Published: 10/6/2025 11:40:23 AM

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:	60%	40%	0%

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	2021	2022	2023	2024	2025
Availability of Information					
Actual	95%		63%	61%	80%
Target	90%	90%	90%	90%	90%
Timeliness					
Actual	92%		62%	59%	78%
Target	90%	90%	90%	90%	90%
Helpfulness					
Actual	96%		53%	58%	78%
Target	90%	90%	90%	90%	90%
Overall					
Actual	95%		68%	65%	80%
Target	90%	90%	90%	90%	90%
Accuracy					
Actual	95%		60%	58%	75%
Target	90%	90%	90%	90%	90%
Expertise					
Actual	96%		56%	56%	80%
Target	90%	90%	90%	90%	90%

How Are We Doing

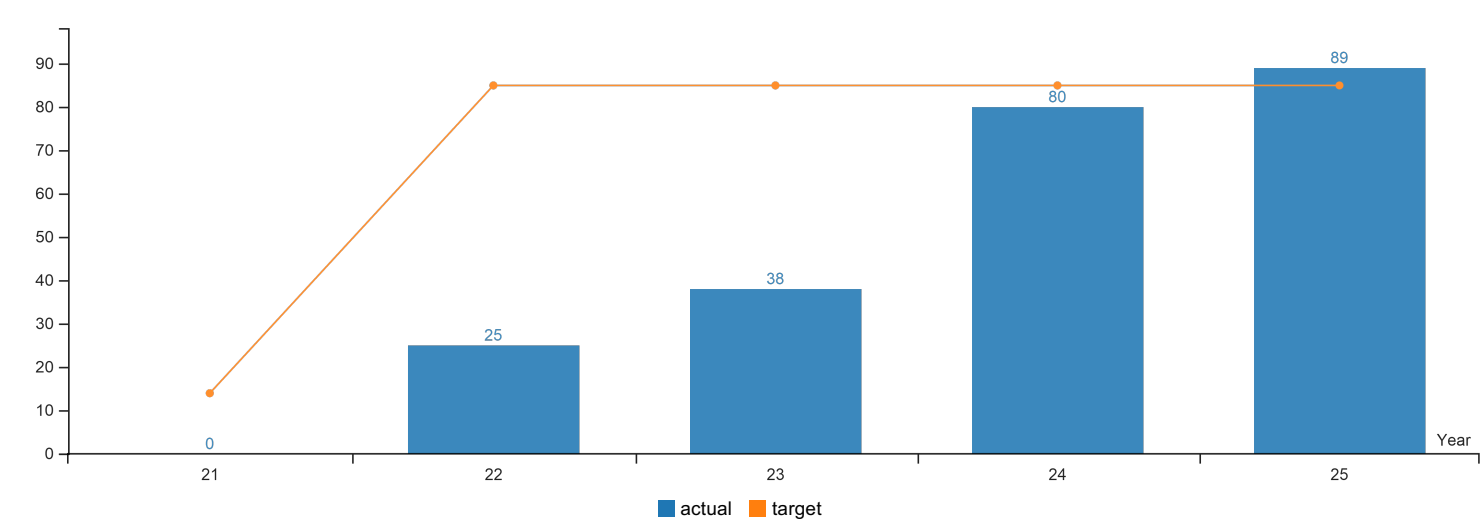
On every measure in this KPM the agency is showing significant improvement over prior two fiscal years by 20% or more.

Factors Affecting Results

Investments in rebuilding, training and maturation of staff since May 2022 are now showing significant impact on performance.

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	2021	2022	2023	2024	2025
TIMELY COMPLAINT RESPONSE					
Actual	0%	25%	38%	80%	89%
Target	14%	85%	85%	85%	85%

How Are We Doing

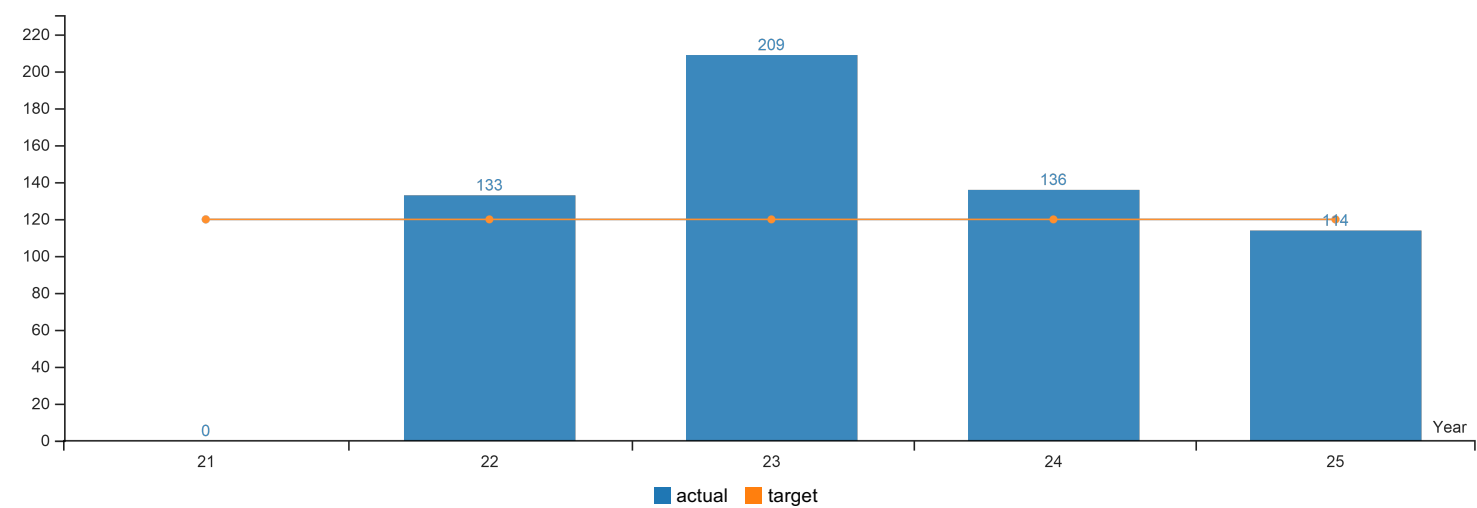
Compliance team has done a superb job responding to complaints in a timely manner.

Factors Affecting Results

Weekly coordination meetings help ensure that new complaints are assessed and taken in quickly.

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	2021	2022	2023	2024	2025
TIMELY REVIEW OF NEW COMPLAINTS					
Actual	0	133	209	136	114
Target	120	120	120	120	120

How Are We Doing

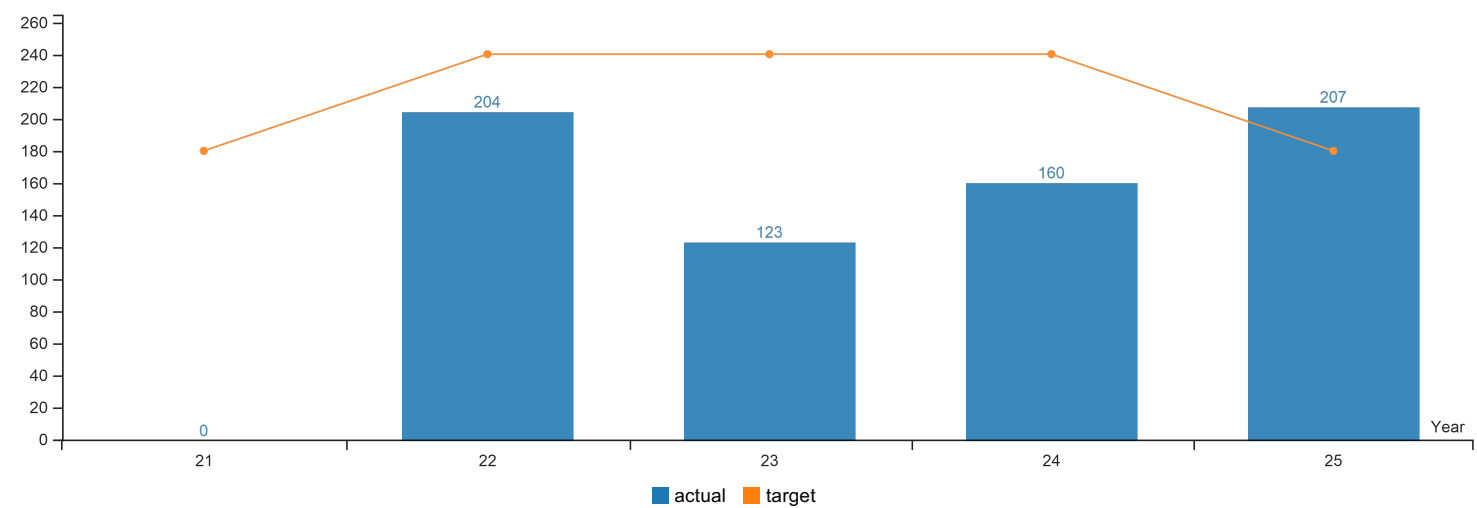
Agency over-performed on this target for the 1st time in the history of this KPM.

Factors Affecting Results

Full staffing of the compliance unit as of Nov 1, 2024, significantly improved performance.

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	2021	2022	2023	2024	2025
TIMELY INVESTIGATION					
Actual	0	204	123	160	207
Target	180	240	240	240	180

How Are We Doing

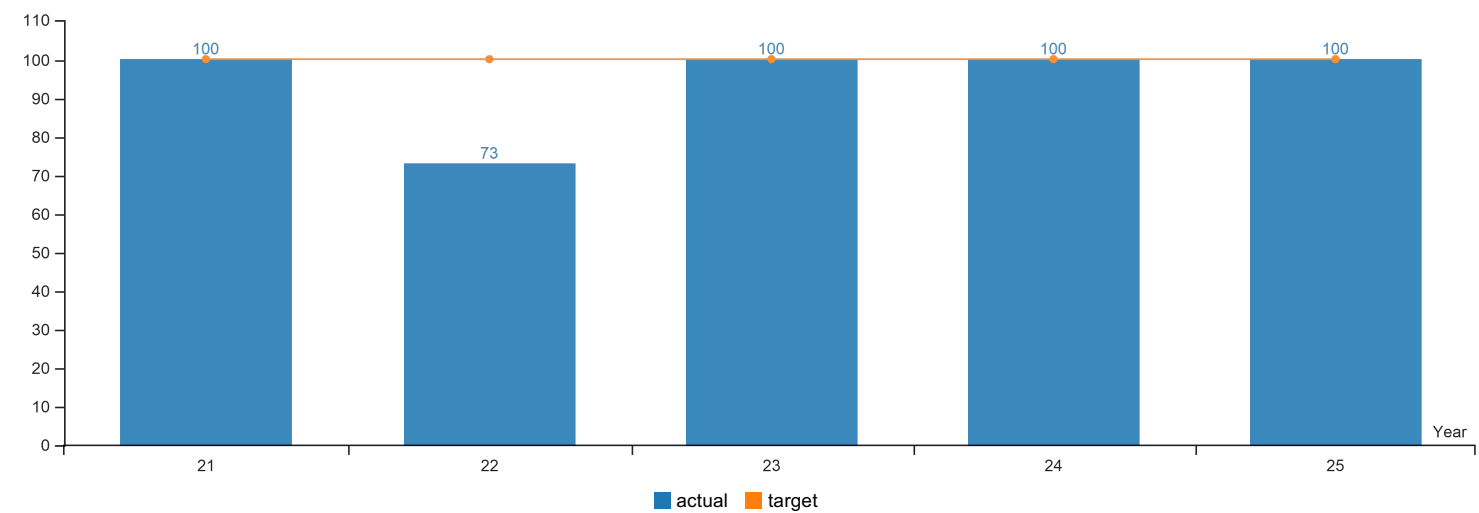
Agency experienced an outlier drop in performance on this measure that is not reflective of the trend.

Factors Affecting Results

An unusually high number of older cases getting resolved resulted in a significant drop in performance. The reasons for this are both clear and unique and thus not expected to recur.

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	2021	2022	2023	2024	2025
BEST PRACTICES					
Actual	100%	73%	100%	100%	100%
Target	100%	100%	100%	100%	100%

How Are We Doing

Agency continues to meet this target.

Factors Affecting Results

BOA is up to full staff and employees are engaged in skills transfer and cross training.

Accountancy, Board of**Summary Cross Reference Listing and Packages
2027-29 Biennium****Agency Number: 12000****BAM Analyst: Rowe, Adison****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	June 2026 Emergency Board	Policy Packages
001-00-00-00000	Accountancy, Board of	100	1	Alternative Practice Structure Regulation	Policy Packages
001-00-00-00000	Accountancy, Board of	101	2	Fee Increase	Policy Packages

Accountancy, Board of

Policy Package List by Priority
2027-29 Biennium

Agency Number: 12000

BAM Analyst: Rowe, Adison

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

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	070	Revenue Shortfalls	001-00-00-00000	Accountancy, Board of
	081	June 2026 Emergency Board	001-00-00-00000	Accountancy, Board of
1	100	Alternative Practice Structure Regulation	001-00-00-00000	Accountancy, Board of
2	101	Fee Increase	001-00-00-00000	Accountancy, Board of

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	3,347,935	3,435,375	-	3,435,375	2,105,812	2,105,812
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	20,069	-	20,069	-	-
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	3,347,935	3,455,444	-	3,455,444	2,105,812	2,105,812
TOTAL BEGINNING BALANCE	\$3,347,935	\$3,455,444	-	\$3,455,444	\$2,105,812	\$2,105,812

REVENUE CATEGORIES**LICENSES AND FEES****0205 Business Lic and Fees**

3400 Other Funds Ltd	2,461,865	2,372,500	-	2,372,500	2,382,670	2,382,670
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FINES, RENTS AND ROYALTIES**0505 Fines and Forfeitures**

3400 Other Funds Ltd	223,094	172,014	-	172,014	88,725	88,725
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INTEREST EARNINGS**0605 Interest Income**

3400 Other Funds Ltd	305,205	206,120	-	206,120	236,817	236,817
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SALES INCOME**0705 Sales Income**

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3400 Other Funds Ltd	16,228	17,689	-	17,689	600	600
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	6,037	6,543	-	6,543	6,641	6,641
REVENUES						
3400 Other Funds Ltd	3,012,429	2,774,866	-	2,774,866	2,715,453	2,715,453
AVAILABLE REVENUES						
3400 Other Funds Ltd	6,360,364	6,230,310	-	6,230,310	4,821,265	4,821,265
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	1,024,490	1,276,212	62,080	1,338,292	1,413,564	1,413,564
3115 Board Member Stipend						
3400 Other Funds Ltd	3,721	9,765	-	9,765	9,765	10,243
3160 Temporary Appointments						
3400 Other Funds Ltd	30,780	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	22,545	4,433	-	4,433	4,433	4,650
3180 Shift Differential						
3400 Other Funds Ltd	483	-	-	-	-	-

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3190 All Other Differential						
3400 Other Funds Ltd	33,860	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	1,115,879	1,290,410	62,080	1,352,490	1,427,762	1,428,457
TOTAL SALARIES & WAGES	\$1,115,879	\$1,290,410	\$62,080	\$1,352,490	\$1,427,762	\$1,428,457
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	303	504	-	504	553	553
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	199,580	268,348	13,062	281,410	349,237	349,291
3221 Pension Obligation Bond						
3400 Other Funds Ltd	50,013	46,771	549	47,320	-	-
3230 Social Security Taxes						
3400 Other Funds Ltd	83,644	97,966	4,749	102,715	108,474	108,491
3240 Unemployment Assessments						
3400 Other Funds Ltd	7,890	-	-	-	-	-
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	4,356	5,102	248	5,350	5,651	5,652
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	242	294	-	294	266	266

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3260 Mass Transit Tax						
3400 Other Funds Ltd	6,606	7,743	556	8,299	8,299	8,571
3270 Flexible Benefits						
3400 Other Funds Ltd	343,936	296,856	11,018	307,874	309,120	309,120
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	696,570	723,584	30,182	753,766	781,600	781,944
TOTAL OTHER PAYROLL EXPENSES	\$696,570	\$723,584	\$30,182	\$753,766	\$781,600	\$781,944
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	1,812,449	2,013,994	92,262	2,106,256	2,209,362	2,210,401
TOTAL PERSONAL SERVICES	\$1,812,449	\$2,013,994	\$92,262	\$2,106,256	\$2,209,362	\$2,210,401
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	3,840	20,380	-	20,380	10,380	10,889
4125 Out of State Travel						
3400 Other Funds Ltd	9,901	17,512	-	17,512	9,512	9,978
4150 Employee Training						
3400 Other Funds Ltd	43,098	17,176	-	17,176	41,176	43,194
4175 Office Expenses						
3400 Other Funds Ltd	30,298	44,919	-	44,919	34,919	36,630
4200 Telecommunications						

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3400 Other Funds Ltd	38,618	25,145	-	25,145	35,145	36,867
4225 State Gov. Service Charges						
3400 Other Funds Ltd	102,717	118,920	-	118,920	118,920	128,541
4250 Data Processing						
3400 Other Funds Ltd	62,223	51,325	-	51,325	57,325	60,134
4275 Publicity and Publications						
3400 Other Funds Ltd	5,523	13,630	-	13,630	11,630	12,200
4300 Professional Services						
3400 Other Funds Ltd	35,480	98,781	-	98,781	98,781	107,968
4315 IT Professional Services						
3400 Other Funds Ltd	75,392	67,686	-	67,686	67,686	103,981
4325 Attorney General						
3400 Other Funds Ltd	264,551	528,140	-	528,140	528,140	547,257
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	645	1,006	-	1,006	1,006	1,055
4400 Dues and Subscriptions						
3400 Other Funds Ltd	7,799	21,353	-	21,353	14,353	15,056
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	138,573	142,378	-	142,378	142,378	149,355
4475 Facilities Maintenance						
3400 Other Funds Ltd	7,574	2,084	-	2,084	3,084	3,235

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
4575 Agency Program Related S and S						
3400 Other Funds Ltd	5,855	19,284	-	19,284	10,284	10,788
4650 Other Services and Supplies						
3400 Other Funds Ltd	186,703	224,372	463	224,835	224,835	235,852
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	2,343	5,340	-	5,340	5,340	5,602
4715 IT Expendable Property						
3400 Other Funds Ltd	15,480	15,265	-	15,265	20,265	21,258
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	1,036,613	1,434,696	463	1,435,159	1,435,159	1,539,840
TOTAL SERVICES & SUPPLIES	\$1,036,613	\$1,434,696	\$463	\$1,435,159	\$1,435,159	\$1,539,840
SPECIAL PAYMENTS						
6085 Other Special Payments						
3400 Other Funds Ltd	-	1,000,000	-	1,000,000	1,000,000	-
EXPENDITURES						
3400 Other Funds Ltd	2,849,062	4,448,690	92,725	4,541,415	4,644,521	3,750,241
ENDING BALANCE						
3400 Other Funds Ltd	3,511,302	1,781,620	(92,725)	1,688,895	176,744	1,071,024
TOTAL ENDING BALANCE	\$3,511,302	\$1,781,620	(\$92,725)	\$1,688,895	\$176,744	\$1,071,024
AUTHORIZED POSITIONS						

DESCRIPTION	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Emergency Boards	2025-27 Leg Approved Budget	2027-29 Base Budget	2027-29 Current Service Level
8150 Class/Unclass Positions	7	7	-	7	7	7
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	7.00	7.00	-	7.00	7.00	7.00

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	3,347,935	3,435,375	-	3,435,375	2,105,812	2,105,812
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	20,069	-	20,069	-	-
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	3,347,935	3,455,444	-	3,455,444	2,105,812	2,105,812
TOTAL BEGINNING BALANCE	\$3,347,935	\$3,455,444	-	\$3,455,444	\$2,105,812	\$2,105,812

REVENUE CATEGORIES**LICENSES AND FEES****0205 Business Lic and Fees**

3400 Other Funds Ltd	2,461,865	2,372,500	-	2,372,500	2,382,670	2,382,670
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FINES, RENTS AND ROYALTIES**0505 Fines and Forfeitures**

3400 Other Funds Ltd	223,094	172,014	-	172,014	88,725	88,725
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INTEREST EARNINGS**0605 Interest Income**

3400 Other Funds Ltd	305,205	206,120	-	206,120	236,817	236,817
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SALES INCOME**0705 Sales Income**

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3400 Other Funds Ltd	16,228	17,689	-	17,689	600	600
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	6,037	6,543	-	6,543	6,641	6,641
REVENUES						
3400 Other Funds Ltd	3,012,429	2,774,866	-	2,774,866	2,715,453	2,715,453
AVAILABLE REVENUES						
3400 Other Funds Ltd	6,360,364	6,230,310	-	6,230,310	4,821,265	4,821,265
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	1,024,490	1,276,212	62,080	1,338,292	1,413,564	1,413,564
3115 Board Member Stipend						
3400 Other Funds Ltd	3,721	9,765	-	9,765	9,765	10,243
3160 Temporary Appointments						
3400 Other Funds Ltd	30,780	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	22,545	4,433	-	4,433	4,433	4,650
3180 Shift Differential						
3400 Other Funds Ltd	483	-	-	-	-	-

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3190 All Other Differential						
3400 Other Funds Ltd	33,860	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	1,115,879	1,290,410	62,080	1,352,490	1,427,762	1,428,457
TOTAL SALARIES & WAGES	\$1,115,879	\$1,290,410	\$62,080	\$1,352,490	\$1,427,762	\$1,428,457
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	303	504	-	504	553	553
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	199,580	268,348	13,062	281,410	349,237	349,291
3221 Pension Obligation Bond						
3400 Other Funds Ltd	50,013	46,771	549	47,320	-	-
3230 Social Security Taxes						
3400 Other Funds Ltd	83,644	97,966	4,749	102,715	108,474	108,491
3240 Unemployment Assessments						
3400 Other Funds Ltd	7,890	-	-	-	-	-
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	4,356	5,102	248	5,350	5,651	5,652
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	242	294	-	294	266	266

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3260 Mass Transit Tax						
3400 Other Funds Ltd	6,606	7,743	556	8,299	8,299	8,571
3270 Flexible Benefits						
3400 Other Funds Ltd	343,936	296,856	11,018	307,874	309,120	309,120
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	696,570	723,584	30,182	753,766	781,600	781,944
TOTAL OTHER PAYROLL EXPENSES	\$696,570	\$723,584	\$30,182	\$753,766	\$781,600	\$781,944
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	1,812,449	2,013,994	92,262	2,106,256	2,209,362	2,210,401
TOTAL PERSONAL SERVICES	\$1,812,449	\$2,013,994	\$92,262	\$2,106,256	\$2,209,362	\$2,210,401
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	3,840	20,380	-	20,380	10,380	10,889
4125 Out of State Travel						
3400 Other Funds Ltd	9,901	17,512	-	17,512	9,512	9,978
4150 Employee Training						
3400 Other Funds Ltd	43,098	17,176	-	17,176	41,176	43,194
4175 Office Expenses						
3400 Other Funds Ltd	30,298	44,919	-	44,919	34,919	36,630
4200 Telecommunications						

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

<i>DESCRIPTION</i>	<i>2023-25 Actuals</i>	<i>2025-27 Leg Adopted Budget</i>	<i>2025-27 Emergency Boards</i>	<i>2025-27 Leg Approved Budget</i>	<i>2027-29 Base Budget</i>	<i>2027-29 Current Service Level</i>
3400 Other Funds Ltd	38,618	25,145	-	25,145	35,145	36,867
4225 State Gov. Service Charges						
3400 Other Funds Ltd	102,717	118,920	-	118,920	118,920	128,541
4250 Data Processing						
3400 Other Funds Ltd	62,223	51,325	-	51,325	57,325	60,134
4275 Publicity and Publications						
3400 Other Funds Ltd	5,523	13,630	-	13,630	11,630	12,200
4300 Professional Services						
3400 Other Funds Ltd	35,480	98,781	-	98,781	98,781	107,968
4315 IT Professional Services						
3400 Other Funds Ltd	75,392	67,686	-	67,686	67,686	103,981
4325 Attorney General						
3400 Other Funds Ltd	264,551	528,140	-	528,140	528,140	547,257
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	645	1,006	-	1,006	1,006	1,055
4400 Dues and Subscriptions						
3400 Other Funds Ltd	7,799	21,353	-	21,353	14,353	15,056
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	138,573	142,378	-	142,378	142,378	149,355
4475 Facilities Maintenance						
3400 Other Funds Ltd	7,574	2,084	-	2,084	3,084	3,235

Accountancy, Board of**Agency Number: 12000****Agency Worksheet - Revenues & Expenditures****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

DESCRIPTION	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Emergency Boards	2025-27 Leg Approved Budget	2027-29 Base Budget	2027-29 Current Service Level
4575 Agency Program Related S and S						
3400 Other Funds Ltd	5,855	19,284	-	19,284	10,284	10,788
4650 Other Services and Supplies						
3400 Other Funds Ltd	186,703	224,372	463	224,835	224,835	235,852
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	2,343	5,340	-	5,340	5,340	5,602
4715 IT Expendable Property						
3400 Other Funds Ltd	15,480	15,265	-	15,265	20,265	21,258
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	1,036,613	1,434,696	463	1,435,159	1,435,159	1,539,840
TOTAL SERVICES & SUPPLIES	\$1,036,613	\$1,434,696	\$463	\$1,435,159	\$1,435,159	\$1,539,840
SPECIAL PAYMENTS						
6085 Other Special Payments						
3400 Other Funds Ltd	-	1,000,000	-	1,000,000	1,000,000	-
EXPENDITURES						
3400 Other Funds Ltd	2,849,062	4,448,690	92,725	4,541,415	4,644,521	3,750,241
ENDING BALANCE						
3400 Other Funds Ltd	3,511,302	1,781,620	(92,725)	1,688,895	176,744	1,071,024
TOTAL ENDING BALANCE	\$3,511,302	\$1,781,620	(\$92,725)	\$1,688,895	\$176,744	\$1,071,024
AUTHORIZED POSITIONS						

DESCRIPTION	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Emergency Boards	2025-27 Leg Approved Budget	2027-29 Base Budget	2027-29 Current Service Level
8150 Class/Unclass Positions	7	7	-	7	7	7
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	7.00	7.00	-	7.00	7.00	7.00

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	2,105,812	-	2,105,812	-	2,105,812
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	2,382,670	-	2,382,670	535,978	2,918,648
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	88,725	-	88,725	-	88,725
INTEREST EARNINGS					
0605 Interest Income					
3400 Other Funds Ltd	236,817	-	236,817	-	236,817
SALES INCOME					
0705 Sales Income					
3400 Other Funds Ltd	600	-	600	-	600
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	6,641	-	6,641	-	6,641
TOTAL REVENUES					
3400 Other Funds Ltd	2,715,453	-	2,715,453	535,978	3,251,431
AVAILABLE REVENUES					
3400 Other Funds Ltd	4,821,265	-	4,821,265	535,978	5,357,243

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

3400 Other Funds Ltd	1,413,564	-	1,413,564	-	1,413,564
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3115 Board Member Stipend

3400 Other Funds Ltd	9,765	478	10,243	-	10,243
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3170 Overtime Payments

3400 Other Funds Ltd	4,433	217	4,650	-	4,650
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TOTAL SALARIES & WAGES

3400 Other Funds Ltd	1,427,762	695	1,428,457	-	1,428,457
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

3400 Other Funds Ltd	553	-	553	-	553
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3220 Public Employees' Retire Cont

3400 Other Funds Ltd	349,237	54	349,291	-	349,291
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3230 Social Security Taxes

3400 Other Funds Ltd	108,474	17	108,491	-	108,491
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	5,651	1	5,652	-	5,652
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3250 Worker's Comp. Assess. (WCD)

3400 Other Funds Ltd	266	-	266	-	266
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3260 Mass Transit Tax

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	8,299	272	8,571	-	8,571
3270 Flexible Benefits					
3400 Other Funds Ltd	309,120	-	309,120	-	309,120
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	781,600	344	781,944	-	781,944
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	2,209,362	1,039	2,210,401	-	2,210,401
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	10,380	509	10,889	-	10,889
4125 Out of State Travel					
3400 Other Funds Ltd	9,512	466	9,978	-	9,978
4150 Employee Training					
3400 Other Funds Ltd	41,176	2,018	43,194	-	43,194
4175 Office Expenses					
3400 Other Funds Ltd	34,919	1,711	36,630	-	36,630
4200 Telecommunications					
3400 Other Funds Ltd	35,145	1,722	36,867	-	36,867
4225 State Gov. Service Charges					
3400 Other Funds Ltd	118,920	9,621	128,541	-	128,541
4250 Data Processing					
3400 Other Funds Ltd	57,325	2,809	60,134	-	60,134
4275 Publicity and Publications					

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget
2027-29 Biennium****Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	11,630	570	12,200	-	12,200
4300 Professional Services					
3400 Other Funds Ltd	98,781	9,187	107,968	-	107,968
4315 IT Professional Services					
3400 Other Funds Ltd	67,686	36,295	103,981	-	103,981
4325 Attorney General					
3400 Other Funds Ltd	528,140	19,117	547,257	-	547,257
4375 Employee Recruitment and Develop					
3400 Other Funds Ltd	1,006	49	1,055	-	1,055
4400 Dues and Subscriptions					
3400 Other Funds Ltd	14,353	703	15,056	-	15,056
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	142,378	6,977	149,355	-	149,355
4475 Facilities Maintenance					
3400 Other Funds Ltd	3,084	151	3,235	-	3,235
4575 Agency Program Related S and S					
3400 Other Funds Ltd	10,284	504	10,788	-	10,788
4650 Other Services and Supplies					
3400 Other Funds Ltd	224,835	11,017	235,852	-	235,852
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	5,340	262	5,602	-	5,602
4715 IT Expendable Property					
3400 Other Funds Ltd	20,265	993	21,258	-	21,258

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-000-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	1,435,159	104,681	1,539,840	-	1,539,840
SPECIAL PAYMENTS					
6085 Other Special Payments					
3400 Other Funds Ltd	1,000,000	(1,000,000)	-	-	-
TOTAL EXPENDITURES					
3400 Other Funds Ltd	4,644,521	(894,280)	3,750,241	-	3,750,241
ENDING BALANCE					
3400 Other Funds Ltd	176,744	894,280	1,071,024	535,978	1,607,002
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	7	-	7	-	7
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	7.00	-	7.00	-	7.00

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	2,105,812	-	2,105,812	-	2,105,812
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	2,382,670	-	2,382,670	535,978	2,918,648
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	88,725	-	88,725	-	88,725
INTEREST EARNINGS					
0605 Interest Income					
3400 Other Funds Ltd	236,817	-	236,817	-	236,817
SALES INCOME					
0705 Sales Income					
3400 Other Funds Ltd	600	-	600	-	600
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	6,641	-	6,641	-	6,641
TOTAL REVENUES					
3400 Other Funds Ltd	2,715,453	-	2,715,453	535,978	3,251,431
AVAILABLE REVENUES					
3400 Other Funds Ltd	4,821,265	-	4,821,265	535,978	5,357,243

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

3400 Other Funds Ltd	1,413,564	-	1,413,564	-	1,413,564
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3115 Board Member Stipend

3400 Other Funds Ltd	9,765	478	10,243	-	10,243
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3170 Overtime Payments

3400 Other Funds Ltd	4,433	217	4,650	-	4,650
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TOTAL SALARIES & WAGES

3400 Other Funds Ltd	1,427,762	695	1,428,457	-	1,428,457
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

3400 Other Funds Ltd	553	-	553	-	553
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3220 Public Employees' Retire Cont

3400 Other Funds Ltd	349,237	54	349,291	-	349,291
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3230 Social Security Taxes

3400 Other Funds Ltd	108,474	17	108,491	-	108,491
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	5,651	1	5,652	-	5,652
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3250 Worker's Comp. Assess. (WCD)

3400 Other Funds Ltd	266	-	266	-	266
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3260 Mass Transit Tax

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget
2027-29 Biennium****Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	8,299	272	8,571	-	8,571
3270 Flexible Benefits					
3400 Other Funds Ltd	309,120	-	309,120	-	309,120
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	781,600	344	781,944	-	781,944
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	2,209,362	1,039	2,210,401	-	2,210,401
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	10,380	509	10,889	-	10,889
4125 Out of State Travel					
3400 Other Funds Ltd	9,512	466	9,978	-	9,978
4150 Employee Training					
3400 Other Funds Ltd	41,176	2,018	43,194	-	43,194
4175 Office Expenses					
3400 Other Funds Ltd	34,919	1,711	36,630	-	36,630
4200 Telecommunications					
3400 Other Funds Ltd	35,145	1,722	36,867	-	36,867
4225 State Gov. Service Charges					
3400 Other Funds Ltd	118,920	9,621	128,541	-	128,541
4250 Data Processing					
3400 Other Funds Ltd	57,325	2,809	60,134	-	60,134
4275 Publicity and Publications					

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget
2027-29 Biennium****Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	11,630	570	12,200	-	12,200
4300 Professional Services					
3400 Other Funds Ltd	98,781	9,187	107,968	-	107,968
4315 IT Professional Services					
3400 Other Funds Ltd	67,686	36,295	103,981	-	103,981
4325 Attorney General					
3400 Other Funds Ltd	528,140	19,117	547,257	-	547,257
4375 Employee Recruitment and Develop					
3400 Other Funds Ltd	1,006	49	1,055	-	1,055
4400 Dues and Subscriptions					
3400 Other Funds Ltd	14,353	703	15,056	-	15,056
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	142,378	6,977	149,355	-	149,355
4475 Facilities Maintenance					
3400 Other Funds Ltd	3,084	151	3,235	-	3,235
4575 Agency Program Related S and S					
3400 Other Funds Ltd	10,284	504	10,788	-	10,788
4650 Other Services and Supplies					
3400 Other Funds Ltd	224,835	11,017	235,852	-	235,852
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	5,340	262	5,602	-	5,602
4715 IT Expendable Property					
3400 Other Funds Ltd	20,265	993	21,258	-	21,258

Accountancy, Board of**Agency Number: 12000****Detail Revenues & Expenditures - Requested Budget****Version: V - 01 - Agency Request Budget****2027-29 Biennium****Cross Reference Number: 12000-001-00-00-00000****Accountancy, Board of**

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	1,435,159	104,681	1,539,840	-	1,539,840
SPECIAL PAYMENTS					
6085 Other Special Payments					
3400 Other Funds Ltd	1,000,000	(1,000,000)	-	-	-
TOTAL EXPENDITURES					
3400 Other Funds Ltd	4,644,521	(894,280)	3,750,241	-	3,750,241
ENDING BALANCE					
3400 Other Funds Ltd	176,744	894,280	1,071,024	535,978	1,607,002
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	7	-	7	-	7
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	7.00	-	7.00	-	7.00

BDV004B

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2027-29 Biennium

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Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3115 Board Member Stipend**

3400 Other Funds Ltd	478	478	-	-	-
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3170 Overtime Payments

3400 Other Funds Ltd	217	217	-	-	-
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SALARIES & WAGES

3400 Other Funds Ltd	695	695	-	-	-
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TOTAL SALARIES & WAGES

\$695	\$695	-	-	-
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OTHER PAYROLL EXPENSES**3220 Public Employees Retire Cont**

3400 Other Funds Ltd	54	54	-	-	-
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3230 Social Security Taxes

3400 Other Funds Ltd	17	17	-	-	-
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	1	1	-	-	-
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3260 Mass Transit Tax

3400 Other Funds Ltd	272	272	-	-	-
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	344	344	-	-	-
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TOTAL OTHER PAYROLL EXPENSES

\$344	\$344	-	-	-
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BDV004B

Version: V - 01 - Agency Request Budget

2027-29 Biennium

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

Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
PERSONAL SERVICES						
3400 Other Funds Ltd	1,039	1,039	-	-	-	
TOTAL PERSONAL SERVICES	\$1,039	\$1,039	-	-	-	
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	509	-	-	509	-	
4125 Out of State Travel						
3400 Other Funds Ltd	466	-	-	466	-	
4150 Employee Training						
3400 Other Funds Ltd	2,018	-	-	2,018	-	
4175 Office Expenses						
3400 Other Funds Ltd	1,711	-	-	1,711	-	
4200 Telecommunications						
3400 Other Funds Ltd	1,722	-	-	1,722	-	
4225 State Gov. Service Charges						
3400 Other Funds Ltd	9,621	-	-	9,621	-	
4250 Data Processing						
3400 Other Funds Ltd	2,809	-	-	2,809	-	
4275 Publicity and Publications						
3400 Other Funds Ltd	570	-	-	570	-	
4300 Professional Services						
3400 Other Funds Ltd	9,187	-	-	9,187	-	
4315 IT Professional Services						

BDV004B

Version: V - 01 - Agency Request Budget

2027-29 Biennium

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

Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
3400 Other Funds Ltd	36,295	-	-	6,295	30,000	
4325 Attorney General						
3400 Other Funds Ltd	19,117	-	-	49,117	(30,000)	
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	49	-	-	49	-	
4400 Dues and Subscriptions						
3400 Other Funds Ltd	703	-	-	703	-	
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	6,977	-	-	6,977	-	
4475 Facilities Maintenance						
3400 Other Funds Ltd	151	-	-	151	-	
4575 Agency Program Related S and S						
3400 Other Funds Ltd	504	-	-	504	-	
4650 Other Services and Supplies						
3400 Other Funds Ltd	11,017	-	-	11,017	-	
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	262	-	-	262	-	
4715 IT Expendable Property						
3400 Other Funds Ltd	993	-	-	993	-	
SERVICES & SUPPLIES						
3400 Other Funds Ltd	104,681	-	-	104,681	-	
TOTAL SERVICES & SUPPLIES	\$104,681	-	-	\$104,681	-	
SPECIAL PAYMENTS						

BDV004B

Version: V - 01 - Agency Request Budget

2027-29 Biennium

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

Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
6085 Other Special Payments						
3400 Other Funds Ltd	(1,000,000)	-	(1,000,000)	-	-	
EXPENDITURES						
3400 Other Funds Ltd	(894,280)	1,039	(1,000,000)	104,681	-	
TOTAL EXPENDITURES	(\$894,280)	\$1,039	(\$1,000,000)	\$104,681	-	
ENDING BALANCE						
3400 Other Funds Ltd	894,280	(1,039)	1,000,000	(104,681)	-	
TOTAL ENDING BALANCE	\$894,280	(\$1,039)	\$1,000,000	(\$104,681)	-	

BDV004B

Version: V - 01 - Agency Request Budget

2027-29 Biennium

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Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3115 Board Member Stipend**

3400 Other Funds Ltd	478	478	-	-	-
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3170 Overtime Payments

3400 Other Funds Ltd	217	217	-	-	-
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SALARIES & WAGES

3400 Other Funds Ltd	695	695	-	-	-
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TOTAL SALARIES & WAGES

\$695	\$695	-	-	-
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OTHER PAYROLL EXPENSES**3220 Public Employees Retire Cont**

3400 Other Funds Ltd	54	54	-	-	-
----------------------	----	----	---	---	---

3230 Social Security Taxes

3400 Other Funds Ltd	17	17	-	-	-
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	1	1	-	-	-
----------------------	---	---	---	---	---

3260 Mass Transit Tax

3400 Other Funds Ltd	272	272	-	-	-
----------------------	-----	-----	---	---	---

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	344	344	-	-	-
----------------------	-----	-----	---	---	---

TOTAL OTHER PAYROLL EXPENSES

\$344	\$344	-	-	-
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BDV004B

Version: V - 01 - Agency Request Budget

2027-29 Biennium

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

Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
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3400 Other Funds Ltd	1,039	1,039	-	-	-	
TOTAL PERSONAL SERVICES	\$1,039	\$1,039	-	-	-	
SERVICES & SUPPLIES						
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3400 Other Funds Ltd	509	-	-	509	-	
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4150 Employee Training						
3400 Other Funds Ltd	2,018	-	-	2,018	-	
4175 Office Expenses						
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4200 Telecommunications						
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4225 State Gov. Service Charges						
3400 Other Funds Ltd	9,621	-	-	9,621	-	
4250 Data Processing						
3400 Other Funds Ltd	2,809	-	-	2,809	-	
4275 Publicity and Publications						
3400 Other Funds Ltd	570	-	-	570	-	
4300 Professional Services						
3400 Other Funds Ltd	9,187	-	-	9,187	-	
4315 IT Professional Services						

BDV004B

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2027-29 Biennium

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

Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
3400 Other Funds Ltd	36,295	-	-	6,295	30,000	
4325 Attorney General						
3400 Other Funds Ltd	19,117	-	-	49,117	(30,000)	
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	49	-	-	49	-	
4400 Dues and Subscriptions						
3400 Other Funds Ltd	703	-	-	703	-	
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	6,977	-	-	6,977	-	
4475 Facilities Maintenance						
3400 Other Funds Ltd	151	-	-	151	-	
4575 Agency Program Related S and S						
3400 Other Funds Ltd	504	-	-	504	-	
4650 Other Services and Supplies						
3400 Other Funds Ltd	11,017	-	-	11,017	-	
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	262	-	-	262	-	
4715 IT Expendable Property						
3400 Other Funds Ltd	993	-	-	993	-	
SERVICES & SUPPLIES						
3400 Other Funds Ltd	104,681	-	-	104,681	-	
TOTAL SERVICES & SUPPLIES	\$104,681	-	-	\$104,681	-	
SPECIAL PAYMENTS						

BDV004B

Version: V - 01 - Agency Request Budget

2027-29 Biennium

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

Accountancy, Board of

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
6085 Other Special Payments						
3400 Other Funds Ltd	(1,000,000)	-	(1,000,000)	-	-	
EXPENDITURES						
3400 Other Funds Ltd	(894,280)	1,039	(1,000,000)	104,681	-	
TOTAL EXPENDITURES	(\$894,280)	\$1,039	(\$1,000,000)	\$104,681	-	
ENDING BALANCE						
3400 Other Funds Ltd	894,280	(1,039)	1,000,000	(104,681)	-	
TOTAL ENDING BALANCE	\$894,280	(\$1,039)	\$1,000,000	(\$104,681)	-	

Description	Total Policy Packages	Pkg: 100 Alternative Practice Structure Regulation Priority: 01	Pkg: 101 Fee Increase Priority: 02			
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	535,978	5,300	530,678			
AVAILABLE REVENUES						
3400 Other Funds Ltd	535,978	5,300	530,678			
TOTAL AVAILABLE REVENUES	\$535,978	\$5,300	\$530,678			
ENDING BALANCE						
3400 Other Funds Ltd	535,978	5,300	530,678			
TOTAL ENDING BALANCE	\$535,978	\$5,300	\$530,678			

Description	Total Policy Packages	Pkg: 100 Alternative Practice Structure Regulation Priority: 01	Pkg: 101 Fee Increase Priority: 02			
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	535,978	5,300	530,678			
AVAILABLE REVENUES						
3400 Other Funds Ltd	535,978	5,300	530,678			
TOTAL AVAILABLE REVENUES	\$535,978	\$5,300	\$530,678			
ENDING BALANCE						
3400 Other Funds Ltd	535,978	5,300	530,678			
TOTAL ENDING BALANCE	\$535,978	\$5,300	\$530,678			

ORPICS REPORTS TAB

PIC100 - Position Budget Report

Accountancy, Board of

2027-29 Biennium
Budget Preparation

Cross Reference Number: 12000-000-00-00-00000
Agency Request 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											-	-	1,413,564	-	1,413,564
Total OPE											-	-	771,848	-	771,848
Total Personal Services					7	7.00	-	-	2,185,412	-	2,185,412				

PIC100 - Position Budget Report

Accountancy, Board of

**2027-29 Biennium
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000
Agency Request 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	11	13817	SAL	-	-	331,608	-	331,608
										OPE	-	-	152,944	-	152,944
0000002	UA C5235 JP	FINANCIAL INVESTIGATOR 1	26	PF	1	1.00	24	11	11219	SAL	-	-	269,256	-	269,256
										OPE	-	-	132,512	-	132,512
0000003	UA C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	5	6065	SAL	-	-	145,560	-	145,560
										OPE	-	-	91,976	-	91,976
0000004	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	4792	SAL	-	-	115,008	-	115,008
										OPE	-	-	81,965	-	81,965
0000006	UA C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5918	SAL	-	-	142,032	-	142,032
										OPE	-	-	90,820	-	90,820
0000007	MMS X7086 AP	BUSINESS OPERATIONS SUPERVISOR : 28X	28X	PF	1	1.00	24	11	10672	SAL	-	-	256,128	-	256,128
										OPE	-	-	128,211	-	128,211
0000009	UA C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	9	6198	SAL	-	-	148,752	-	148,752
										OPE	-	-	93,023	-	93,023
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											-	-	1,413,564	-	1,413,564
Total OPE											-	-	771,848	-	771,848

PIC100 - Position Budget Report

Accountancy, Board of

2027-29 Biennium
Budget Preparation

Cross Reference Number: 12000-001-01-00-00000
Agency Request 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				-	-	2,185,412	-	2,185,412

APPENDIX

Review: DEI Plan Progress Report (2026)

Respondent

81

Anonymous

17:19

Time to complete

This update is on behalf of which agency? *

☐ 100 – *OregonDepartmentofHumanServices(ODHS)*

☐ 104 – *OfficeofthePublicRecordsAdvocate(OPRA)*

☐ 107 - Department of Administrative Services (DAS) ☐ 108 - Mental Health Regulatory Agency (MHRA) ☐ 109 -

Oregon Department of Aviation (ODAV)

☐ 114 - Office of the Long Term Care Ombudsman (OLTCO) ☐ 115 - Employment Relations Board (ERB)

☐ 119 - Oregon Board of Tax Practitioners (OBTP) ☒ 120 - Board of Accountancy (BOA)

☐ 123 - Business Oregon (BIZ)

☐ 124 - Board of Licensed Social Workers (BLSW)

☐ 131 - Oregon Advocacy Commissions Office (OACO) ☐ 141 - Department of State Lands (DSL)

☐ 150 - Department of Revenue (DOR) ☐ 177 - Oregon State Lottery (OSL)

☐ 199 - Oregon Government Ethics Commission (OGEC) ☐ 213 - Criminal Justice Commission (CJC)

☐ 248 - Oregon Military Department (OMD) ☐ 250 - Oregon State Marine Board (OSMB)

☐ 255 - Board of Parole and Post-Prison Supervision (BOPPPS) ☐ 257 - Oregon State Police (OSP)

☐ 258 - Oregon Department of Emergency Management (OEM)

☐ 259 - Department of Public Safety Standards and Training (DPSST) ☐ 260 - Oregon State Fire Marshal (OSFM)

☐ 274 - Oregon Department of Veterans' Affairs (ODVA) ☐ 291 - Department of Corrections (DOC)

☐ 330 - Oregon Department of Energy (ODOE)

☒ 340 - Department of Environmental Quality (DEQ)

☐ 399 - Psychiatric Security Review Board (PSRB) ☐ 404 - Oregon Public Defense Services (OPDS) ☐ 415 - Oregon

Youth Authority (OYA)

☐ 440 - Department of Consumer and Business Services (DCBS) ☐ 443 - Oregon Health Authority (OHA)

☐ 459 - Public Employees Retirement System (PERS) ☐ 471 - Oregon Employment Department (OED)

☐ 525 - Higher Education Coordinating Commission ☐ 543 - Oregon State Library

☐ 581 - Department of Education

☐ 584 - Teacher Standards & Practices Commission ☐ 585 - Commission for the Blind

☐ 588 - Department of Early Learning and Care ☐ 603 - Oregon Department of Agriculture

☐ 604 - Oregon Fine Fescue Commission ☐ 604 - Oregon Tall Fescue Commission ☐ 605 - Oregon Beef

Council

☐ 611 - Oregon Raspberry & Blackberry Commission ☐ 617 - Oregon Dairy Products Commission

☐ 623 - Oregon Hazelnut Commission ☐ 624 - Oregon Alfalfa Seed Commission ☐ 628 - Oregon Forest

Resources Institute ☐ 629 - Department of Forestry

☐ 630 - Elliott State Research Forest Authority

☐ 632 - Department of Geology and Mineral Industries ☐ 634 - Oregon Parks & Recreation Department

☐ 635 - Oregon Department of Fish & Wildlife ☐ 642 - Oregon Mint Commission

☐ 643 - Oregon Hop Commission

- ☐ 644 - Oregon Sheep Commission
- ☐ 645 - Oregon Dungeness Crab Commission ☐ 646 - Oregon Salmon Commission
- ☐ 647 - Oregon Processed Vegetable Commission ☐ 656 - Oregon Trawl Commission
- ☐ 657 - Oregon Ryegrass Growers Seed Commission ☐ 658 - Oregon Potato Commission
- ☐ 660 - Department of Land Conservation and Development ☐ 662 - Land Use Board of Appeals
- ☐ 664 - Oregon Clover Seed Commission ☐ 668 - Oregon Strawberry Commission ☐ 669 - Oregon Sweet
Cherry Commission ☐ 670 - Oregon Blueberry Commission ☐ 678 - Oregon Wheat Commission

- ☐ 690 - Water Resources Department
- ☐ 691 - Oregon Watershed Enhancement Board ☐ 730 - Oregon Department of Transportation ☐ 733 - Travel

Information Council

- ☐ 811 - Oregon Board of Chiropractic Examiners ☐ 833417 - Oregon Mortuary and Cemetery Board
- ☐ 833418 - Oregon Board of Naturopathic Medicine ☐ 833420 - Occupational Therapy Licensing Board ☐ 833426 -

Oregon Board of Medical Imaging

- ☐ 833428 - Board of Examiners for Speech-Language Pathology and Audiology ☐ 833429 - Oregon Veterinary Medical Examining Board
- ☐ 834 - Oregon Board of Dentistry
- ☐ 839 - Bureau of Labor and Industries
- ☐ 845 - Oregon Liquor and Cannabis Commission ☐ 847 - Oregon Medical Board

- ☐ 851 - Board of Nursing ☐ 855 - Board of Pharmacy
- ☐ 860 - Public Utility Commission ☐ 862 - Oregon Racing Commission
- ☐ 914 - Housing and Community Services Department ☐ 915 - Construction Contractors Board
- ☐ 919 - Real Estate Agency
- ☐ 951 - Oregon Film and Video Office
- ☐ 952 - Oregon Utility Notification Center ☐ 963 - Oregon Board of Optometry
- ☐ 964 - State Board of Architect Examiners ☐ 965 - State Landscape Architects Board
- ☐ 966 - State Board of Examiners for Engineering and Land Surveying ☐ 967 - State Board of Geologist Examiners
- ☐ 968 - Oregon Board of Massage Therapists ☐ 969 - Oregon Board of Physical Therapy ☐ 971 - Oregon

Corrections Enterprises

- ☐ 972 - Oregon Albacore Commission
- ☐ 973 - State Landscape Contractors Board
- ☐ 974 - Appraiser Certification and Licensure Board ☐ 976 - Oregon Tourism Commission
- ☐ 977 - Oregon Wine Board
- ☐ 978 - Oregon Patient Safety Commission

Who is filling out this form? *

Score / 0 pts

Martin Pittioni, Executive Director, Board of Accountancy

Does your agency have a DEI plan that is currently being implemented? *

Score / 0 pts

☒ Yes

☐ No

Have you made significant changes to your plan since submitting it? *

Score / 0 pts

☐ Yes

☒ No

Please summarize significant changes your agency has made since submitting its plan *

Score / 0 pts

N/A - the agency has been hyper-focused on implementation of the plan, not changes to the plan

DEI Plan Strategies and Implementation

Note that the maximum number of strategies you can share on this form is 10. If you have more, please either prioritize your highest level strategies, or consolidate them.

Describe one of the high-level strategies in your DEI plan. *

Score / 0 pts

Implementation of new program establishing authority for and funding for a grant program for need-based accounting student scholarships

If you were to roughly estimate how far along your agency is in implementing this strategy, where on the spectrum below best captures progress? *

Score / 0 pts

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

Not yet started

Completed

(Optional) Please share any context about this strategy's progress below.

Score / 0 pts

The agency developed a legislative concept to get this authority (SB796-2025) and pursued a \$1 million funding package from excess agency reserves in its budget bill (HB 5001-2025). Upon passage of both in the Legislature the Board developed rules and a grant contract in record time (by October 1, 2025) which gave the grantee just enough time to implement the first award tranche in time for spring 2026 awards. 84 students (all that applied that met criteria) were awarded scholarships in March 2026.

Does your agency have an additional strategy? *

Score / 0 pts

☒ Yes

☐ No

Strategy description: *

Score / 0 pts

Implementation of new licensure pathways

If you were to roughly estimate how far along your agency is in implementing this strategy, where on the spectrum below best captures progress? *

Score / 0 pts

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

Not yet started

Completed

(Optional) Please share any context about this strategy's progress below.

Score / 0 pts

Completed February 1, 2026, culminating years of work in Oregon and nationally. This was a significant DEI issue as the industry pipeline saw a contraction in students entering the CPA pipeline once CPA licensure standards around the country switched to adding a fifth year of expensive schooling in the early 2000s. That contraction (drop-out rate) was nearly double for diverse populations in the CPA pipeline. Oregon became a leading advocate nationally for, and successfully implemented in Oregon, updated licensure pathways that substituted a year of additional supervision toward licensure (earn-while-you-learn) for the fifth of school as an option for students.

Does your agency have an additional strategy? *

Score / 0 pts

☐ Yes

☒ No

Monitoring Progress

What approaches is the agency using to monitor DEI plan progress? *

Score / 0 pts

- ☐ Dashboard (already live)
- ☐ Dashboard (in development)
- ☐ Data analysis
- ☒ Internal written reporting - informal or by email
- ☐ Internal written reporting - some sort of template
- ☒ Public reporting
- ☒ Internal meetings - verbal updates
- ☒ Conversations with community partners
- ☐ External evaluation or assessment
- ☐ Other

If you chose "Other," please explain what other approaches your agency is using to monitor DEI plan progress.

Score / 0 pts

No answer provided.

If your agency has any existing online dashboards or other summaries of plan progress that it would like to share, please include the link below.

Score / 0 pts

No answer provided.

Which best describes your agency's status in planning the next update of your DEI plan? *

Score / 0 pts

- ☐ A new plan is actively being developed.
- ☐ The approach to create a new plan is already determined and set against a timeline, but that process is not yet underway.

- ☐ We are actively working on determining what approach to use to create the next plan.
- ☐ We are not currently working on the next iteration of a plan, but we follow a regular planning cycle or have set a specific time for when we will start that work.
- ☒ We are not yet discussing or working on the next plan and have not yet outlined when that will occur.