

165 - State Board of Accountancy

A001 Regulation of Public Accountants

As required by Chapter 18.04 RCW, the Board of Accountancy administers exams and issues licenses to certified public accountants (CPAs), CPA firms, and firm owners to ensure public protection and the reliability of financial information. The board establishes and audits compliance with education, examination, good character, ethics, and experience requirements prior to licensure. To continue to meet established performance standards and ethics requirements, the Board reviews and monitors charges against CPAs and firms, and audits compliance with continuing professional education requirements. The Board is funded by license fees paid by CPAs, firms, and firm owners.

Account	FY 2010	FY 2011	Biennial Total
FTE	5.0	5.0	5.0
02J Certified Public Accountants' Account			
02J-1 State	\$825,000	\$595,000	\$1,420,000

Statewide Result Area: Improve the economic vitality of businesses and individuals
Statewide Strategy: Provide consumer protection

Expected Results

To undertake on-site field review of 60 percent of firms receiving an unacceptable review grade.
 To reach 60 percent of Washington's population with consumer awareness information.

A002 Investigation of Public Accountants

The Board of Accountancy investigates complaints related to the compliance of certified public accountants (CPAs), CPA firms, and firm owners with technical and ethical standards. These standards are established in state and federal laws, board rules, and by various accounting standards boards; U.S. General Accounting Office; federal Office of Management and Budget; Securities and Exchange Commission; Internal Revenue Service; and American Institute of Certified Public Accountants. The board also investigates and takes action against individuals illegally posing as CPAs.

Account	FY 2010	FY 2011	Biennial Total
FTE	4.6	4.6	4.6
02J Certified Public Accountants' Account			
02J-1 State	\$1,263,000	\$581,000	\$1,844,000

Statewide Result Area: Improve the economic vitality of businesses and individuals

Statewide Strategy: Provide consumer protection

Expected Results

To maintain an average case load of 50 investigations.

A004 CPA Consumer Protection Information

The Board of Accountancy provides general and specific consumer protection information and is funded by license fees paid by CPAs, firms, and firm owners.

Account	FY 2010	FY 2011	Biennial Total
FTE	1.7	1.7	1.7
02J Certified Public Accountants' Account			
02J-1 State	\$212,000	\$173,000	\$385,000

Statewide Result Area: Improve the economic vitality of businesses and individuals

Statewide Strategy: Provide consumer protection

Expected Results

1. Minimum of 6 annual consumer forum presentations.
2. 75% consumer satisfaction with ease of access to, and usefulness of, Agency communications.
3. 75% consumer satisfaction with the timeliness of Agency response to complaints and the types and levels of Agency and Board imposed sanctions.

Grand Total

	FY 2010	FY 2011	Biennial Total
FTE's	11.3	11.3	11.3
GFS	\$0	\$0	\$0
Other	\$2,300,000	\$1,349,000	\$3,649,000
Total	\$2,300,000	\$1,349,000	\$3,649,000

<u>Parameter</u>	<u>Entered As</u>
Budget Period	2009-11
Agency	165
Version	2D
Result Area	All Result Areas
Activity	All Activities
Program	All Programs
Sub Program	All Sub Programs
Account	All Accounts
Expenditure Authority Type	All Expenditure Authority Types
Theme	All
Sort By	Activity
Display All Account Types	Yes
Include Policy Level	Yes
Include Activity Description	Yes
Include Statewide Result Area	Yes
Include Statewide Strategy	Yes
Include Expected Results Text	Yes
Include Charts	Yes
Chart Type	Line
Include Parameter Selections	Yes
Version Source	OFM