

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 2014	FY 2015	Biennial Total
FTE	5.0	5.0	5.0
02J Certified Public Accountants' Account			
02J-1 State	\$596,000	\$619,000	\$1,215,000

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

Expected Results

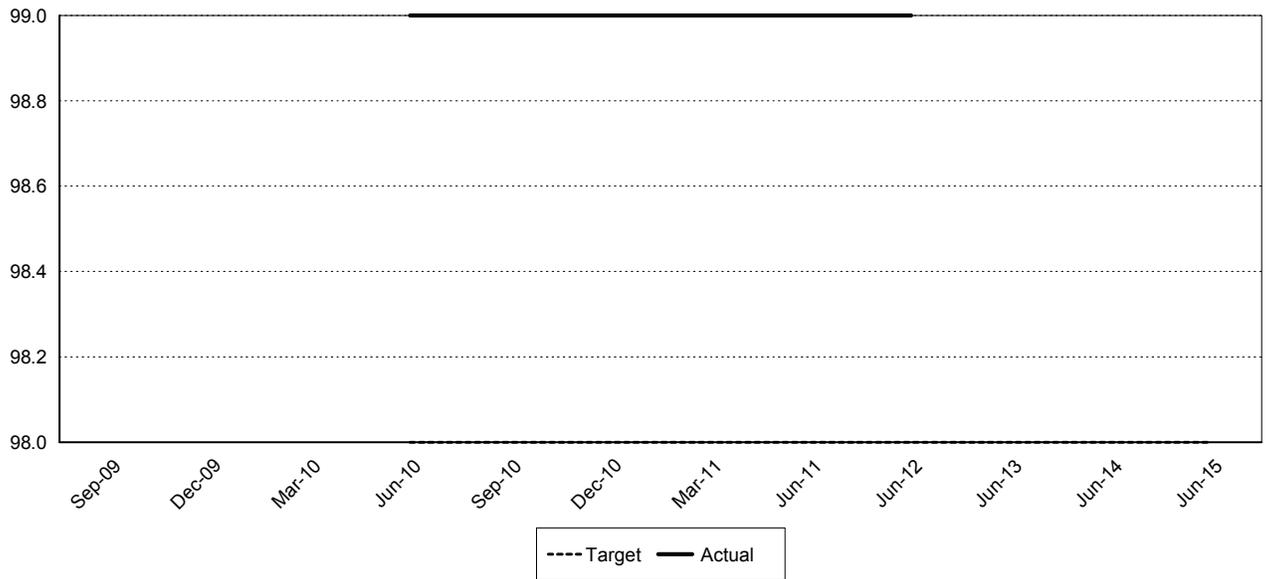
Ensure public protection and the reliability of financial information.

000313 Number of qualified applicants for initial credentialing in Washington State each calendar quarter			
Biennium	Period	Actual	Target
2013-15	A3		98%
	A2		98%
2011-13	A3		98%
	A2	99%	98%
2009-11	A3		
	A3	99%	98%
	A2		
	A2	99%	98%
	A2		
	A2		
	A1		
	A1		

Appropriation Period: 2013-15 Activity Version: 2C - Enacted Recast Sort By: Activity

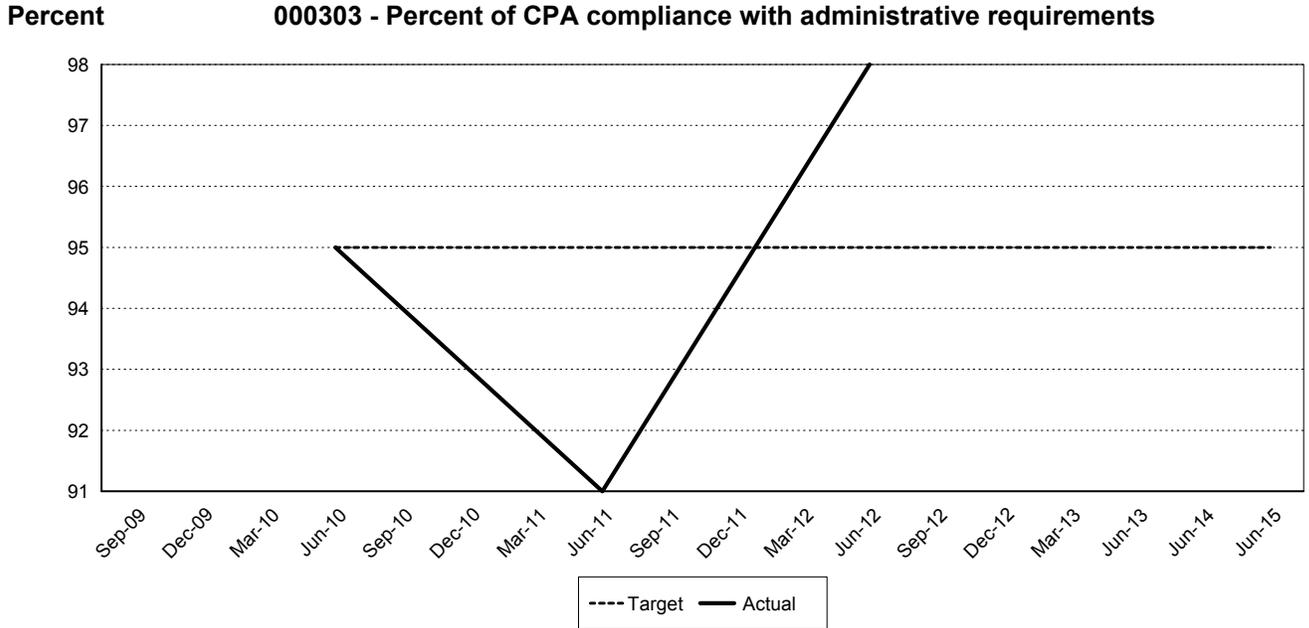
Percent

000313 - Number of new credentials issued



000303 Percent of individuals and credentialed firms who comply with their continuing credentialing requirements and timely respond to Board compliance monitoring inquiries			
Biennium	Period	Actual	Target
2013-15	A3		95%
	A2		95%
2011-13	A3		95%
	A3		95%
	A2		95%
	A2	98%	95%
	A2		95%
	A2		95%
2009-11	A1		95%
	A1		95%
	A3		95%
	A3	91%	95%
	A2		95%
	A2	95%	95%
	A2		95%
	A1		95%
A1		95%	

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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 2014	FY 2015	Biennial Total
FTE	4.6	4.6	4.6
02J Certified Public Accountants' Account			
02J-1 State	\$463,000	\$481,000	\$944,000

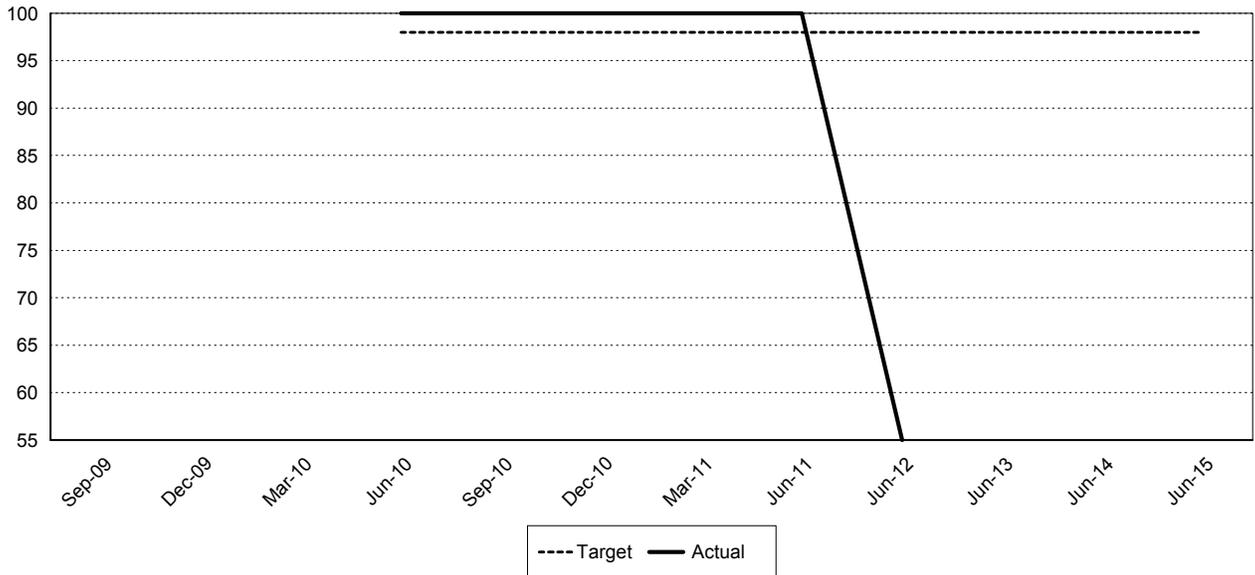
Statewide Result Area: Improve the economic vitality of businesses and individuals
Statewide Strategy: Provide consumer protection

Expected Results

To timely protect the public from financial harm.

000280 Revoked, suspended or restricted practice credential complaints that are resolved within 180 days of agency awareness of the event			
Biennium	Period	Actual	Target
2013-15	A3		98%
	A2		98%
2011-13	A3		98%
	A2	55%	98%
2009-11	A3		98%
	A3	100%	98%
	A2		
	A2	100%	98%
	A2		
	A2		
	A1		
A1			

Percent 000280 - Percent of credential complaints resolved within 180 days



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.

Appropriation Period: 2013-15 Activity Version: 2C - Enacted Recast Sort By: Activity

Account	FY 2014	FY 2015	Biennial Total
FTE	1.7	1.7	1.7
02J Certified Public Accountants' Account			
02J-1 State	\$265,000	\$275,000	\$540,000

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

Expected Results

Consumers are satisfied with ease of access to, and usefulness of, agency communication. Consumers receive timely response to complaints, and are satisfied with the types and levels of sanctions imposed by the agency and Board.

Grand Total

	FY 2014	FY 2015	Biennial Total
FTE's	11.3	11.3	11.3
GFS	\$0	\$0	\$0
Other	\$1,324,000	\$1,375,000	\$2,699,000
Total	\$1,324,000	\$1,375,000	\$2,699,000

Appropriation Period: 2013-15 Activity Version: 2C - Enacted Recast Sort By: Activity

<u>Parameter</u>	<u>Entered As</u>
Budget Period	2013-15
Agency	165
Version	2C - Enacted Recast
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