

Role and Overview

The Accountancy Board (ACC) was established to ensure that those who are licensed by the board meet certain minimum education and training criteria to responsibly practice accounting in Ohio. The board then monitors those licensees to ensure compliance with the laws and rules of the state. The board’s annual budget of slightly more than \$1.4 million supports a staff of 11 in addition to nine board members.

More information about the Accountancy Board is available at <http://acc.ohio.gov/>.



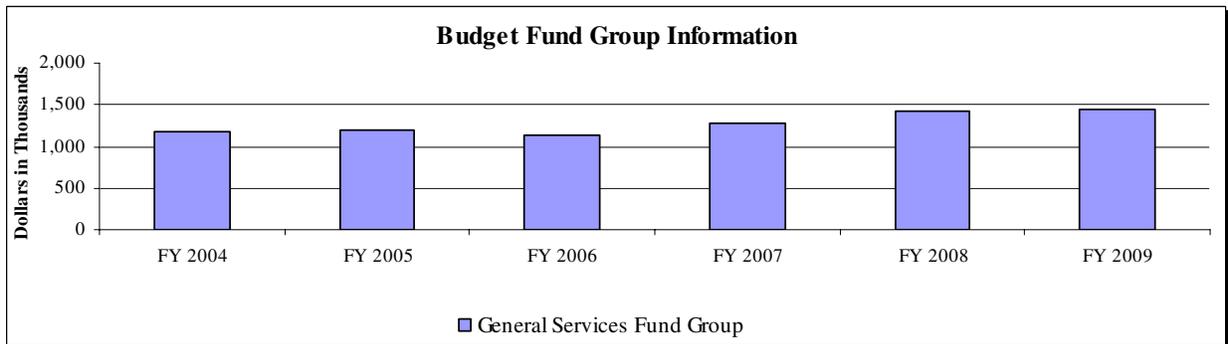
Turnaround Ohio Initiatives

- Continue to review the accountancy laws and rules for ways to make the regulation of public accounting more effective, with emphasis on enforcement of the professional standards and appropriate discipline where applicable.
- Operate the Accountancy Board of Ohio with a high level of transparency and accountability to Ohio citizens.

Agency Priorities

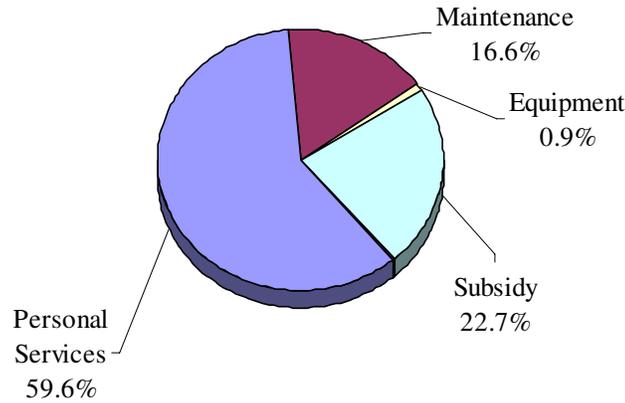
- Ensure that Ohio businesses and individuals in Ohio receive quality public accounting services.
- Set and enforce rules, standards, and guidelines governing certified public accountants and public accountants.
- Administer the board’s scholarship program.

Summary of Budget History and Recommendations



(In thousands) BUDGET FUND GROUP	ACTUAL			ESTIMATE	%	RECOMMENDED			
	FY 2004	FY 2005	FY 2006	FY 2007	CHANGE FY 06-07	FY 2008	% CHANGE	FY 2009	% CHANGE
General Services Fund Group	1,177	1,193	1,140	1,279	12.3	1,417	10.8	1,442	1.7
TOTAL	1,177	1,193	1,140	1,279	12.3	1,417	10.8	1,442	1.7

**FY 2008-09 Biennial Appropriation
by Expense Category**



(In thousands) OBJECT OF EXPENSE	ACTUAL			ESTIMATE FY 2007	ESTIMATE FY 06-07 %	RECOMMENDED			
	FY 2004	FY 2005	FY 2006			FY 2008	CHANGE %	FY 2009	CHANGE %
Personal Services	711	730	737	789	7.0	830	5.2	875	5.4
Purchased Services	0	1	1	8	609.4	0	(100.0)	0	.0
Maintenance	192	192	215	252	17.3	237	(5.8)	237	(.1)
Equipment	1	3	11	19	68.8	23	21.1	3	(87.0)
Subsidy	265	266	173	210	21.1	325	55.1	325	.0
Transfer & Other	7	1	2	2	(13.9)	2	6.6	2	.0
TOTAL	1,177	1,193	1,140	1,279	12.3	1,417	10.8	1,442	1.7

PROGRAM SERIES 01: Regulation

This program series assures that the services received by Ohio's citizens and businesses from licensed certified public accountants and public accountants will be performed in an ethical and professional manner and to strictly and fairly enforce Ohio's statutes and rules.

Program 01.01: License/Registration/Enforcement

This program includes all operations of the Accountancy Board.

The Executive Recommendation will:

- Support the regulation of 3,600 active public accounting firms and approximately 30,000 active licensees including the renewal of approximately 21,700 licenses over the biennium;
- Fund investigative activities and permit the board to properly discipline licensees who violate accountancy laws;
- Enhance the Education Assistance program that provides college scholarships; and
- Allow the board to make use of technology to improve operations.

State of Ohio
Accountancy Board

FUND				RECOMMENDED	
GROUP	FUND	ALI	ALI NAME	FY 2008	FY 2009
GSF	4J8	889-601	CPA Education Assistance	325,000	325,000
GSF	4K9	889-609	Operating Expenses	1,092,246	1,117,000
TOTAL FOR PROGRAM				1,417,246	1,442,000

LINE ITEM SUMMARY - Accountancy Board

FUND	ALI	ALI TITLE	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 RECOMMENDED	% CHANGE	FY 2009 RECOMMENDED	% CHANGE
4J8	889-601	CPA Education Assistance	264,921	266,023	173,058	209,510	325,000	55.1	325,000	.0
4K9	889-609	Operating Expenses	912,340	926,632	966,487	1,069,776	1,092,246	2.1	1,117,000	2.3
TOTAL General Services Fund Group			1,177,261	1,192,655	1,139,545	1,279,286	1,417,246	10.8	1,442,000	1.7
TOTAL ACCOUNTANCY BOARD			1,177,261	1,192,655	1,139,545	1,279,286	1,417,246	10.8	1,442,000	1.7