

Accountancy Board of Ohio

Role and Overview

The Accountancy Board (ACC) establishes and enforces professional standards for public accounting in Ohio. The board administers an examination for obtaining a certified public accountant (CPA) license, sets standards for license renewals, and registers public accounting firms operating in Ohio. The board protects the public by investigating alleged violations of professional standards and conducting disciplinary hearings. In addition, the board administers an education assistance program for eligible students who are in the fifth year of an accounting program. The Accountancy Board consists of nine board members and nine full-time employees.

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

Agency Priorities

- Continue to enforce the accountancy law and administer the education assistance program.

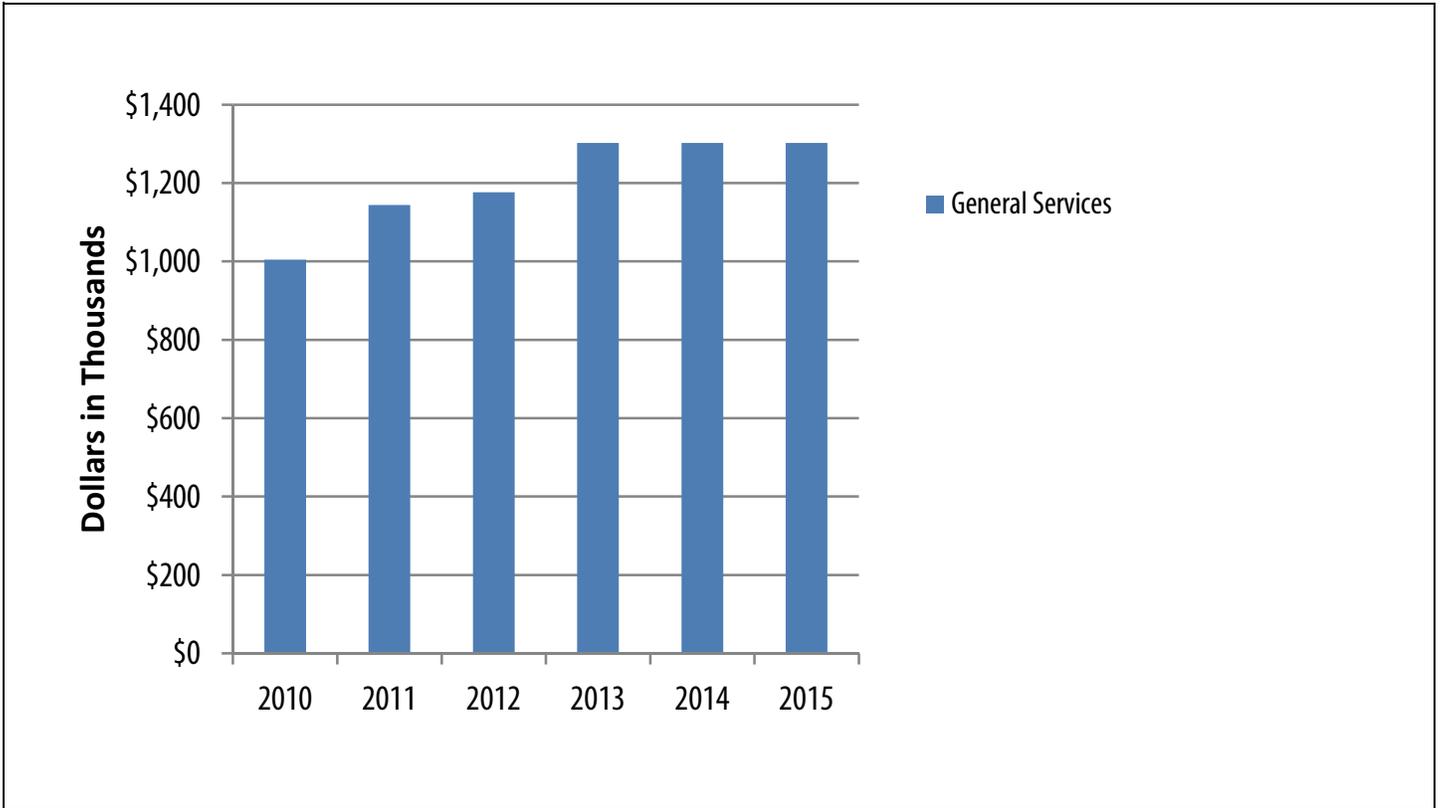
Funding Recommendation for 2014 and 2015

- All Funds: Funding for fiscal year 2014 is \$1.3 million (or a 0.0% increase from fiscal year 2013). Funding for fiscal year 2015 is \$1.3 million (or a 0.0% increase from fiscal year 2014).

The Executive Recommendation will fund the following objectives:

- Support the regulation of the following licensees: Certified Public Accountant (CPA), CPA Licensed in another state, CPA Ohio Registration-Not Practicing, Continued Professional Education (CPE) Sponsor, CPE Sponsor-Professional Standards & Responsibilities, Accounting Firm-Financial Reporting-AICPA Peer Review, Accounting Firm-Financial Reporting-Peer Review, Accounting Firm-Tax/Consulting, Public Accountant (PA), and PA-Ohio Registration-Not Practicing.
- Fund investigative activities and permit the board to properly discipline licensees who violate the accountancy law.
- Properly administer the education assistance program for minority and needy students who wish to become certified public accountants.
- Allow the board to make use of technology to improve operations and be more efficient and cost-effective.

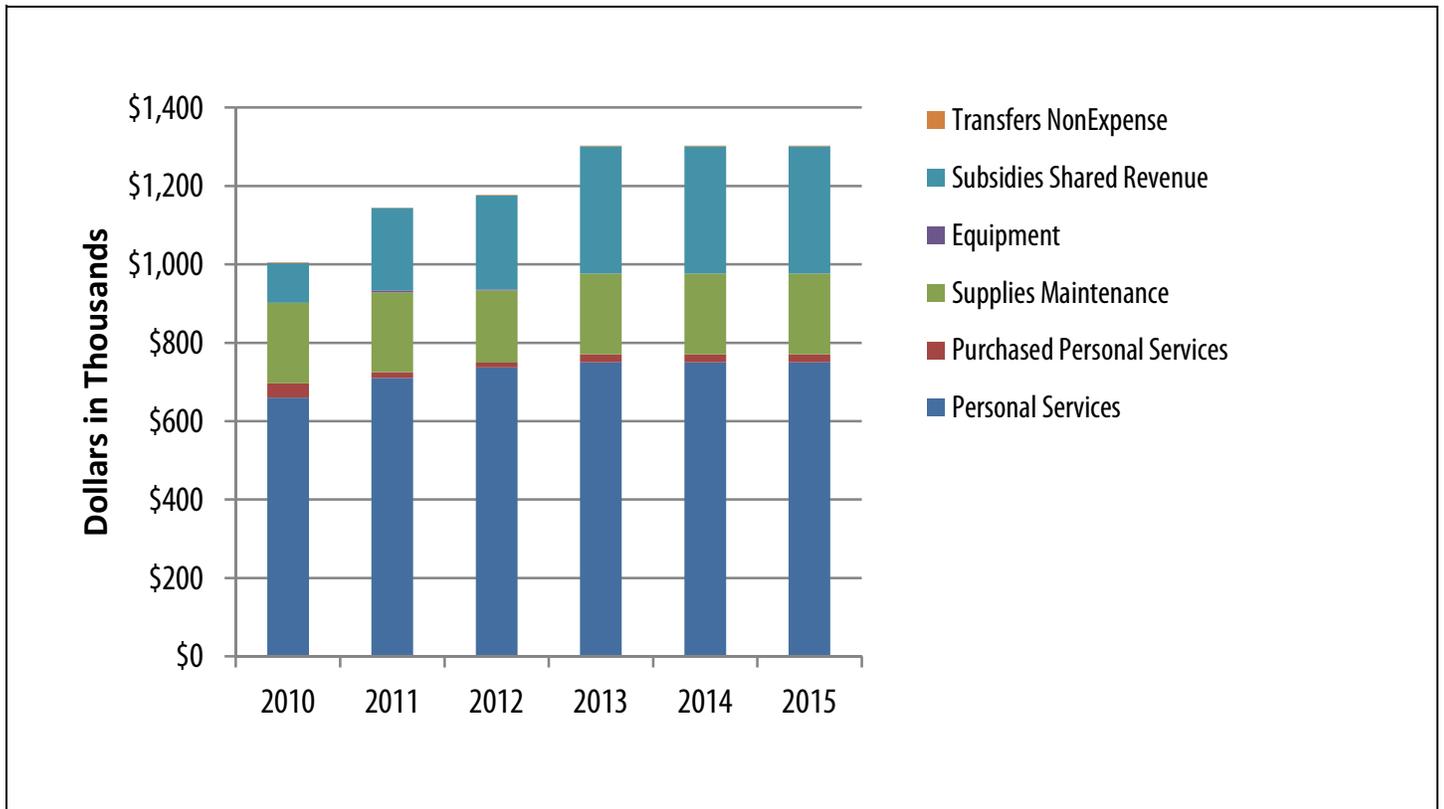
Budget Fund Group Information



(in Thousands) Budget Fund Group	Actual			Est.	% Change	Recommended			
	FY 2010	FY 2011	FY 2012	FY 2013	FY 12-13	FY 2014	% Change	FY 2015	%Change
General Services	1,004	1,144	1,176	1,303	10.7%	1,303	0.0%	1,303	0.0%
Total	1,004	1,144	1,176	1,303	10.7%	1,303	0.0%	1,303	0.0%

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Expense Account Category Information



(in Thousands) Expense Account Category	Actual			Est.	% Change	Recommended			
	FY 2010	FY 2011	FY 2012	FY 2013	FY 12-13	FY 2014	% Change	FY 2015	%Change
Personal Services	660	710	737	750	1.7%	750	0.0%	750	0.0%
Purchased Personal Services	37	15	12	20	62.7%	20	0.0%	20	0.0%
Supplies & Maintenance	206	204	184	207	12.4%	207	0.0%	207	0.0%
Equipment	0	5	2	0	-100.0%	0	0.0%	0	0.0%
Subsidies & Shared Revenue	102	210	240	325	35.4%	325	0.0%	325	0.0%
Transfers & Non-Expense	0	0	1	1	27.2%	1	0.0%	1	0.0%
Total	1,004	1,144	1,176	1,303	10.7%	1,303	0.0%	1,303	0.0%

Program Series 1: Regulation (102A0)

The Accountancy Board Operations Program (102B1) includes all operations of the Accountancy Board, including licensing, regulation, enforcement, and the education assistance program.

Fund	ALI	ALI Name	Estimated	Recommended			
			FY 2013	FY 2014	% Change	FY 2015	% Change
4J80	889601	CPA Education Assistance	325,000	325,000	0.0%	325,000	0.0%
4K90	889609	Operating	977,500	977,500	0.0%	977,500	0.0%
Total for Regulation			1,302,500	1,302,500	0.0%	1,302,500	0.0%

State of Ohio

Accountancy Board of Ohio

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	% Change	FY 2015	% Change
4J80	889601	CPA Education Assistance	101,502	210,000	240,000	325,000	325,000	0.0%	325,000	0.0%
4K90	889609	Operating	902,386	933,674	936,465	977,500	977,500	0.0%	977,500	0.0%
Total General Services			1,003,888	1,143,674	1,176,465	1,302,500	1,302,500	0.0%	1,302,500	0.0%
Grand Total Accountancy Board of Ohio			1,003,888	1,143,674	1,176,465	1,302,500	1,302,500	0.0%	1,302,500	0.0%