

Role and Overview

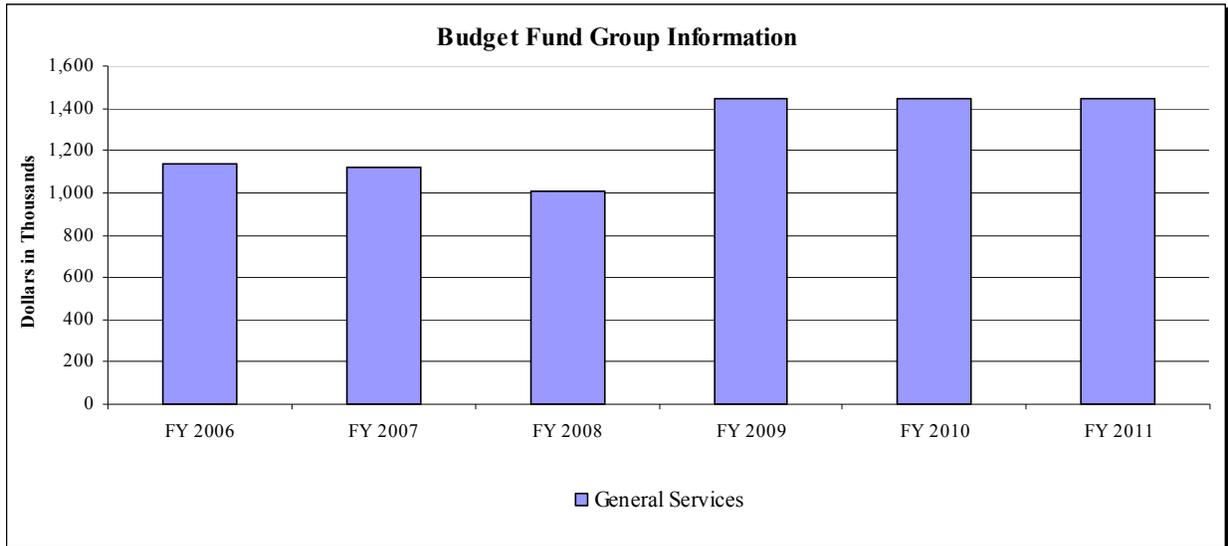
The Accountancy Board (ACC) was established to ensure that those who are licensed by the board meet certain minimum education and training criteria to responsibly practice accounting in Ohio. The board then monitors those licensees to ensure compliance with the laws and rules of the state. The board’s 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/>.

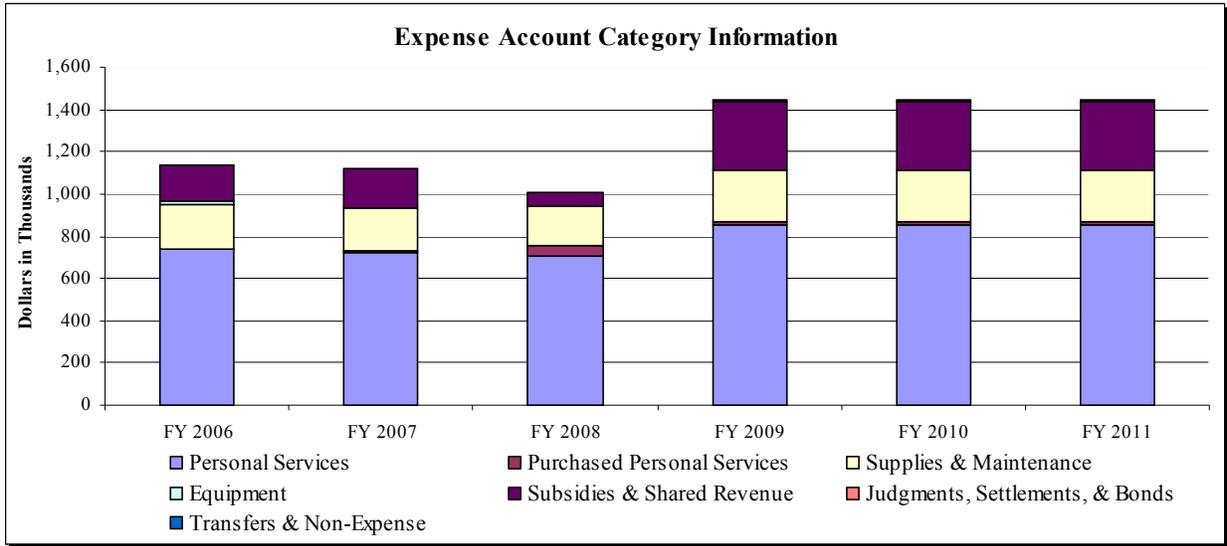
Agency Priorities

- 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)	ACTUAL			EST.	%	RECOMMENDED			
	FY 2006	FY 2007	FY 2008	FY 2009	FY 08-09	FY 2010	%	FY 2011	%
General Services	1,140	1,124	1,010	1,442	42.7	1,442	0.0	1,442	0.0
TOTAL	1,140	1,124	1,010	1,442	42.7	1,442	0.0	1,442	0.0



(In Thousands) EXPENSE ACCOUNT CATEGORY	ACTUAL			EST.	%	RECOMMENDED			
	FY 2006	FY 2007	FY 2008	FY 2009	FY 08-09	FY 2010	% CHANGE	FY 2011	% CHANGE
Personal Services	737	725	710	850	19.6	850	0.0	850	0.0
Purchased Personal Services	1	2	46	20	-57.5	20	0.0	20	0.0
Supplies & Maintenance	215	208	185	242	30.8	242	0.0	242	0.0
Equipment	11	3	5	3	-42.0	3	0.0	3	0.0
Subsidies & Shared Revenue	173	184	62	325	422.2	325	0.0	325	0.0
Judgments, Settlements, & Bonds	2	1	0	2	100.0	0	-100.0	0	0.0
Transfers & Non-Expense	0	0	1	0	-100.0	2	100.0	2	0.0
TOTAL	1,140	1,124	1,010	1,442	42.7	1,442	0.0	1,442	0.0

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 fund the following objectives:

- 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 2010	FY 2011
GSF	4J80	889601	CPA Education Assistance	325,000	325,000
GSF	4K90	889609	Operating	1,117,000	1,117,000
TOTAL FOR PROGRAM				1,442,000	1,442,000

LINE ITEM SUMMARY - Accountancy Board

FUND	ALI	ALI NAME	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 RECOMMENDED	% CHANGE	FY 2011 RECOMMENDED	% CHANGE
4J80	889601	Cpa Education Assistance	173,058	184,338	62,233	325,000	325,000	.0	325,000	0.0
4K90	889609	Operating	966,487	939,228	948,045	1,117,000	1,117,000	0.0	1,117,000	0.0
TOTAL General Services			1,139,545	1,123,566	1,010,278	1,442,000	1,442,000	0.0	1,442,000	0.0
TOTAL Accountancy Board			1,139,545	1,123,566	1,010,278	1,442,000	1,442,000	0.0	1,442,000	0.0