

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 accounting (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 staff.

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.

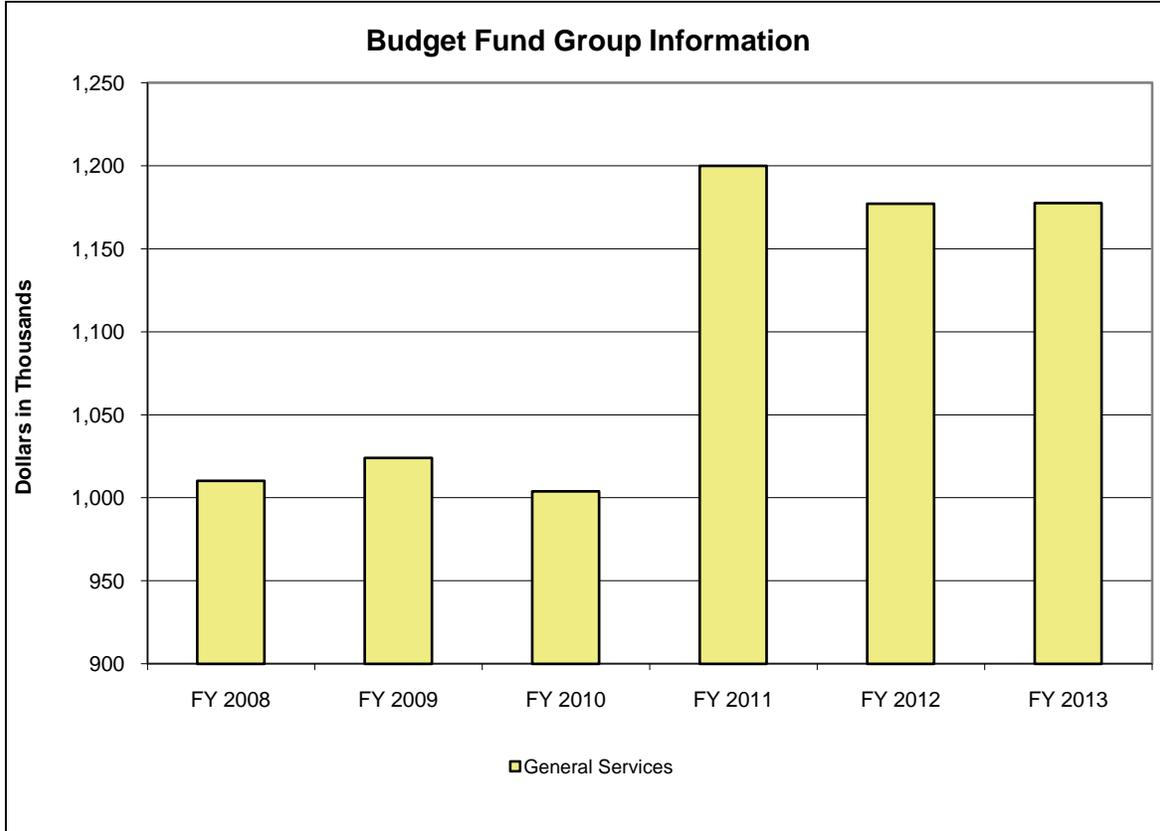
Funding Recommendation for FY2012 and FY2013

Funding Summary

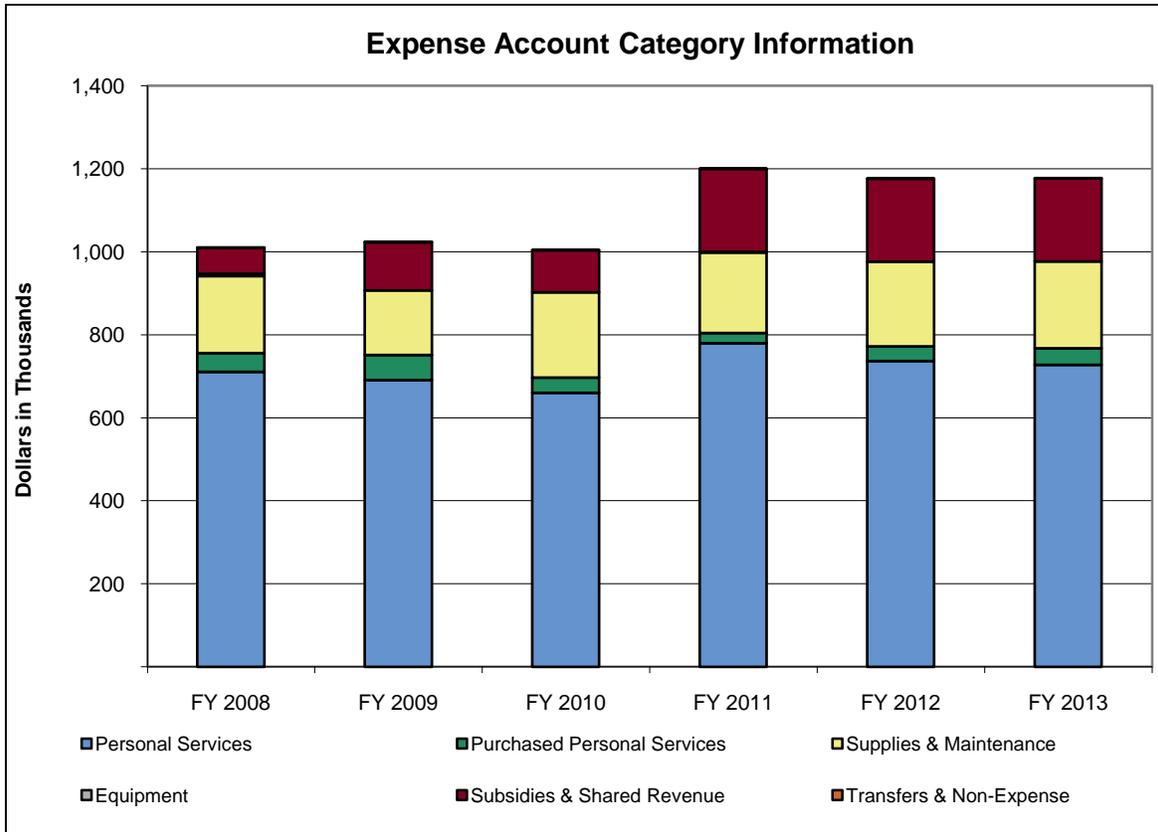
- All funds: Funding for fiscal year 2012 is \$1.2 million (or a 1.9% decrease from fiscal year 2011). Funding for fiscal year 2013 is \$1.2 million (or a slight increase from fiscal year 2012).

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.



(in Thousands)	Actual			Est.	% Change	Recommended			
	FY 2008	FY 2009	FY 2010			FY 2011	FY 2012	% Change	FY 2013
General Services	1,010	1,024	1,004	1,200	19.5%	1,177	-1.9%	1,178	0.0%
Totals	1,010	1,024	1,004	1,200	19.5%	1,177	-1.9%	1,178	0.0%



(in Thousands) Expense Account Category	Actual			Est.	% Change	Recommended			
	FY 2008	FY 2009	FY 2010	FY 2011	FY10-11	FY 2012	% Change	FY 2013	% Change
Personal Services	710	691	660	780	18.2%	737	-5.5%	728	-1.3%
Purchased Personal Services	46	61	37	24	-34.6%	35	45.8%	40	14.3%
Supplies & Maintenance	185	155	206	194	-5.6%	204	5.2%	209	2.5%
Equipment	5	0	0	2	-	0	-100.0%	0	-
Subsidies & Shared Revenue	62	116	102	200	97.0%	200	0.0%	200	0.0%
Transfers & Non-Expense	1	1	0	0	110.5%	1	400.0%	1	0.0%
Totals	1,010	1,024	1,004	1,200	19.5%	1,177	-1.9%	1,178	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 2011	FY 2012	% Change	FY 2013	% Change
4J80	889601	CPA Education Assistance	200,000	200,000	0.0%	200,000	0.0%
4K90	889609	Operating	1,000,000	977,200	-2.3%	977,500	0.0%
Total for Regulation			1,200,000	1,177,200	-1.9%	1,177,500	0.0%

Line Item Summary By Budget Fund Group

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	% Change	FY 2013	% Change
4J80	889601	CPA Education Assistance	62,233	116,137	101,502	200,000	200,000	0.0%	200,000	0.0%
4K90	889609	Operating	948,045	907,991	902,386	1,000,000	977,200	-2.3%	977,500	0.0%
Total for General Services			1,010,278	1,024,128	1,003,888	1,200,000	1,177,200	-1.9%	1,177,500	0.0%
TOTAL Accountancy Board of Ohio			1,010,278	1,024,128	1,003,888	1,200,000	1,177,200	-1.9%	1,177,500	0.0%