



## ARIZONA STATE BOARD OF ACCOUNTANCY

100 N. 15<sup>th</sup> Ave., Suite 165  
Phoenix, AZ 85007  
(602) 364-0804  
Fax (602) 364-0903  
info@azaccountancy.gov

August 29, 2024

The Honorable Katie Hobbs  
Governor of the State of Arizona  
1700 W. Washington, Suite 900  
Phoenix, Arizona 85007

Dear Governor Hobbs:

The Arizona State Board of Accountancy (Board) respectfully presents for your consideration its continuation budget request for Fiscal Year 2026. The Board has a couple recent notable accomplishments that have streamlined the Board operations and created a business-friendly environment that are worth highlighting.

1. The state is changing banks from Bank of America to JPMorgan Chase. As a result, all state agencies that accept credit cards must change their credit card processor, in our case from Visa's CyberSource to FiServ's Snap Pay. Since we had to recode the e-File pages to have SnapPay collect payment, we decided it best to also improve the e-File page design which improved security, simplified the customer experience, and improved the function of the application. Most impressive, however, is that the Board was the first state agency to make this transition with a go live date of June 3, 2024 and in doing so helped the Treasurer's Office and FiServ identify some blind spots that will benefit other state agencies as they make their transition.
2. Effective April 5, 2020, the Board introduced a temporary biennial registration fee reduction, which reduced the biennial registration fee from \$300.00 to \$275.00 for active registrations and from \$150.00 to \$137.50 for inactive registrations due during the period from July 1, 2020, to June 30, 2022. Effective July 3, 2022, the Board amended the rule to extend the fee reduction for another two years through June 30, 2024. As a result of this temporary fee reduction, 10,668 CPAs collectively saved \$482,387.50.
3. The Board is pleased to announce the release of two additional webforms for Consumer Complaints and Public Records Request in early FY 2025. These are in addition to the eight webforms for Uniform CPA Exam applications, Certification applications, Change of Address, License Verifications, CPA cancellations, and CPA Firm Cancellations, and Notice to Schedule Extensions and Conditional Credit Extensions related to the Uniform CPA Exam done in the prior three fiscal years. These new webforms replace the Board's prior fillable PDF forms. The webforms provide the following customer service, convenience, and efficiency improvements:
  - a. Webforms are dynamic based on responses which provides for a cleaner more streamlined user experience.
  - b. Webforms can be saved and finished later.
  - c. Webform attachments can be uploaded as required.
  - d. Webforms provide data validation to ensure it is complete and accurate before the webform will be accepted.
  - e. Webforms can be e-Filed and credit card payments are accepted.
  - f. e-File helps ensure instant delivery and saves user time from mailing or delivery.
  - g. e-File will provide a confirmation receipt to user via email.

**The Americans with Disabilities Act**

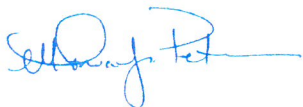
Persons with disabilities may request reasonable accommodations, such as sign language interpreters.  
Requests should be made as early as possible to allow time to arrange the accommodation.

- h. Webforms ensure no lost or misplaced paperwork. The webform is accessed through the Internet via a secured connection and established profile.

The Board, as noted in its Five-Year plan, will continue to introduce additional webforms to modernize its operations. Additionally, the Board will be working to enhance its existing online registration system. The Board currently has an online renewal registration for CPAs to submit biennial registration via our website. CPAs are required to renew every two years in their birth month in an even or odd numbered year based on whether the year they were born was an odd or even numbered year. This application needs to be updated to include initial registrations and prorated renewal registrations which are currently PDF fillable forms. When a CPA is initially certified by the Board, they do an initial registration and pay a prorated registration fee for the time between their issue date and their renewal due date. Similarly, CPAs do a prorated registration which prorates the continuing professional education requirements between their issue date and their renewal due date. Further, the online registration needs to handle reinstatements from cancelled, expired, relinquished, or revoked status and reactivations from inactive or retired status. The goal is to have a single registration system that is dynamic and sophisticated enough to handle the various types of registration scenarios.

For FY 2026, the Board has not submitted any funding issues and simply requests that a continuation budget be supported. Thank you in advance for your support of this continuation budget request, which is critical to the success of the Board's efforts to protect the public, uphold the standards of the profession and to provide CPAs and CPA firms with the level of service they deserve.

Sincerely,



Monica L. Petersen  
Executive Director

# Arizona State Board of Accountancy

Monica L. Petersen  
Executive Director

Chris Rasmussen  
Assistant Director –  
Regulation and Compliance

Amanda Brown  
Assistant Director –  
Qualifications

Vacant  
Administrative Services Officer

Richard Sietz  
Systems Manager

Jalen Rashid  
Compliance Specialist

Vacant  
Program and Project Specialist 2

Dave Dusick  
Senior Systems Engineer

Luke Taylor  
Compliance Specialist

Pamela Davis  
Qualifications Specialist

Howie Hilliker  
Systems Engineer

Lydia Mathew  
Qualifications Specialist

Austin Sutton  
Qualifications Specialist

Mikael Bard  
Qualifications Assistant





# State of Arizona Budget Request

State Agency

Board of Accountancy

A.R.S. Citation: **A.R.S. § 32-701**

## Governor Hobbs:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2026.

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

### Appropriated Funds

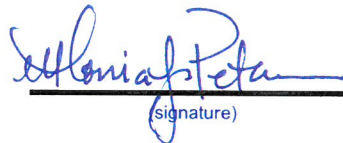
	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Total Amount Requested:	2,258.1	-	2,258.1
Accountancy Board Fund	2,258.1	-	2,258.1

### Non-Appropriated Funds

	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
	-	-	-
Board of Accountancy Total:	2,258.1	-	2,258.1

Agency Head: **Monica L. Petersen**

Title: **Executive Director**

 8/29/2024  
(signature)

Phone: 6023640804

Prepared by: Monica L. Petersen

Email Address: mpetersen@azaccount  
ancy.gov

Date Prepared: August 29, 2024



## Revenue Schedule

**Agency:** Board of Accountancy

**Fund:** AA1000 General Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4312	Examination Fees	14.9	20.2	20.2
4372	Publications & Reproductions	1.1	0.7	0.7
4415	Occupational & Professional Licenses	158.2	267.8	267.8
4512	Restitution	4.1	3.5	3.5
4519	Other Fines, Forfeitures, Penalties and Liquidated Damages	34.8	34.9	34.9
4645	Payment Card Transaction Fees Paid	(3.0)	(4.3)	(4.3)
<b>General Fund Total:</b>		<b>210.1</b>	<b>322.8</b>	<b>322.8</b>

### Forecast Methodology

Please see the attached.

**Fund:** AB2001 Accountancy Board Fund

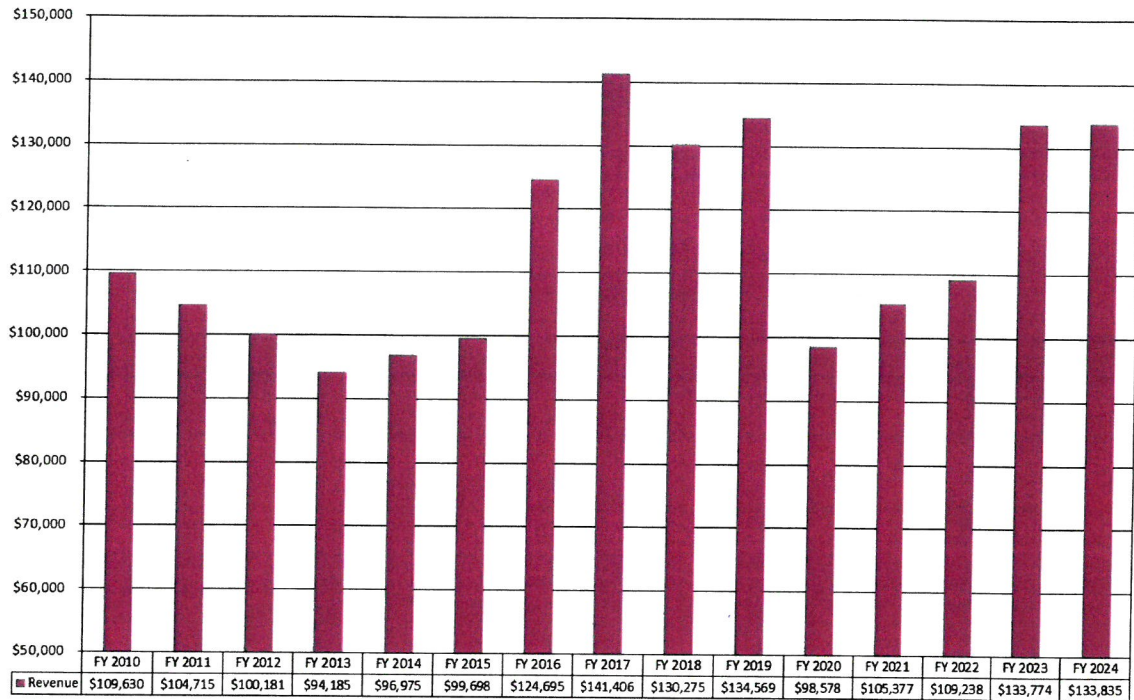
AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4312	Examination Fees	133.8	114.7	114.7
4372	Publications & Reproductions	9.9	3.6	3.6
4415	Occupational & Professional Licenses	1,419.8	1,517.5	1,517.5
4419	Other Licenses	0.1	-	-
4512	Restitution	36.5	19.9	19.9
4519	Other Fines, Forfeitures, Penalties and Liquidated Damages	23.5	23.2	23.2
4872	Credit Card Revenue Clearing	(26.7)	(24.3)	(24.3)
<b>Accountancy Board Fund Total:</b>		<b>1,596.9</b>	<b>1,654.6</b>	<b>1,654.6</b>

### Forecast Methodology

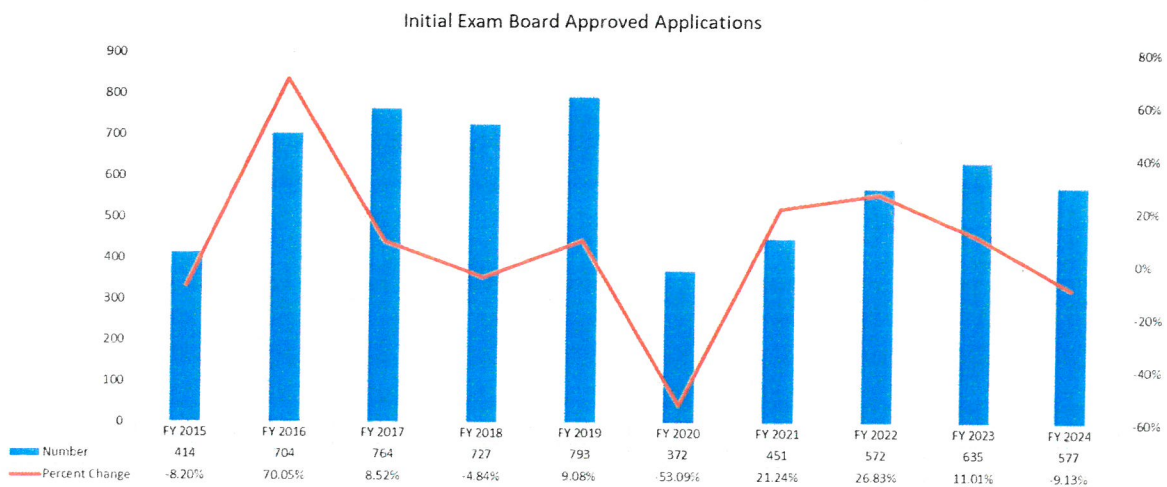
Please see attached.

## Revenue Budget Justification

### 4312 – Exams



Exam revenue consists of an application fee for initial and reexam applications in the amounts of \$100 and \$50 respectively.



In conjunction with the AICPA and Prometric, NASBA currently provides the opportunity for international administration of the Uniform CPA Examination (Exam) to be offered in Bahrain,

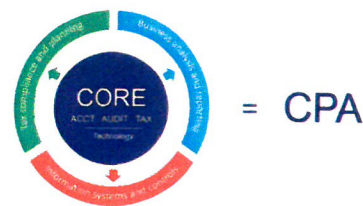
Brazil, Egypt, England, Germany, India, Ireland, Israel, Japan, Jordan, Kuwait, Lebanon, Nepal, Philippines, Republic of Korea, Saudi Arabia, Scotland, and United Arab Emirates.

In FY 2016, the Board approved a total of 704 exam applications, which was an increase of 290 applications or 70% more than the 414 approved in FY 2015. From FY 2016 – FY 2019, the number of exam applications remained high, which was attributable to many foreign applicants.

Prior to February 4, 2019, the Board's rules allowed member organizations of the National Association of Credential Evaluation Services (NACES) and the Association of International Credential Evaluators (AICE) to provide foreign transcript evaluation services. Effective February 4, 2019, the Board's rule was amended to make the National Association of State Boards of Accountancy (NASBA) International Evaluation Services (NIES) the only evaluator. The sole purpose of NIES is to evaluate international education for the certified public accountant examination and certification in the United States. NIES retains a strict adherence to their policies regarding the evaluation of Accounting and Business Degrees in a higher education setting in India. NACES and AICE evaluators provide that an Indian education is equivalent to a four-year U.S. degree whereas NIES would provide that the same education is only equivalent to three-years of a U.S. education. NIES provides evaluation services to 53 of the 55 jurisdictions (U.S. and territories) and is the sole provider for 26 jurisdictions as of August 2024.

In FY 2019, 25%<sup>1/</sup> of the exam applications were from foreign applicants. Of the 25%, 92% were from India. Without the rule change, the annualized amount in FY 2019 would have been close to 50% of exam applicants from foreign applicants. The reduction in the number of initial exam applicants in FY 2020 was most likely attributable to the rule change.

The CPA profession is always moving forward, adopting new technologies, new skills, and new best practices. The job requirements of most CPAs today are completely different from those of a CPA even 20 years ago. As the profession evolves, so must the steps to licensure. The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) restructured the CPA Exam. CPA Evolution is the term used to describe the NASBA/AICPA initiative aimed at evolving CPA licensure to reflect the skills and knowledge CPAs increasingly need in a technology-driven marketplace. The goal of both NASBA and the AICPA was to update the CPA Exam by January 2024 to align with a new core-plus-discipline licensure model and this goal was met.



The result of this change is reflected in the FY 2023 and FY 2024 revenue that is believed to be attributable to exam applicants wanting to take the BEC section of the exam before December 15, 2023, which was the last testing date for the BEC section of the exam.

The estimate for FY 2025 and FY 2026 is based on a three-year average of initial exam applications in FY 2022, FY 2023, and FY 2024 in the amount of 572, 635 and 577 respectively. The average is 595 and the application fee is \$100 for average revenue of \$59,500. Re-exam

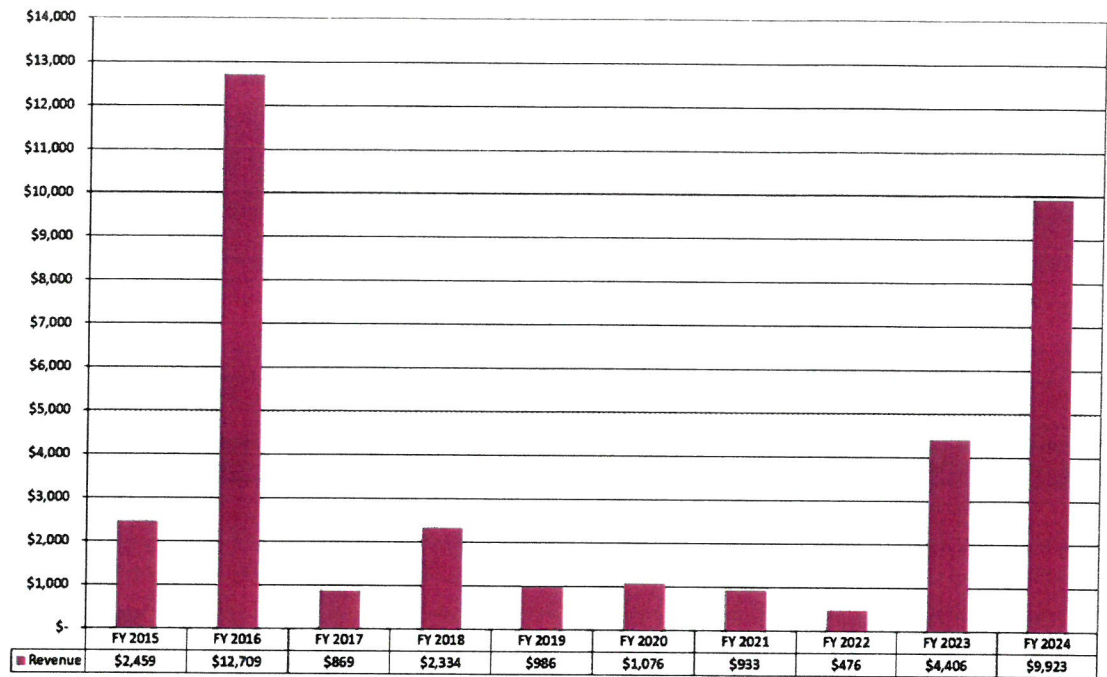
<sup>1/</sup> The Board's database does not have a field for a Board approved date so a payment date, which reflects the date an application is received, was used as a proxy measure.



applications in FY 2022, FY 2023, and FY 2024 were 1,335, 1,684 and 1,972 respectively, however, the estimated is based on a two-year average of FY 2022 and FY 2023 the average of which is 1,510 and the application fee is \$50 for average revenue of \$75,475. FY 2024 was excluded from the average because re-exam applications were even higher than 2023 due to exam applicants eager to sit for the BEC portion of the exam before it was eliminated on December 15, 2023.

Fiscal Year	Actual/Projection	Fund 1000	Fund 2001
2024	\$148,700.00	\$14,865.00	\$133,835.00
2025	\$134,975.00	\$20,246.00	\$114,729.00
2026	\$134,975.00	\$20,246.00	\$114,729.00

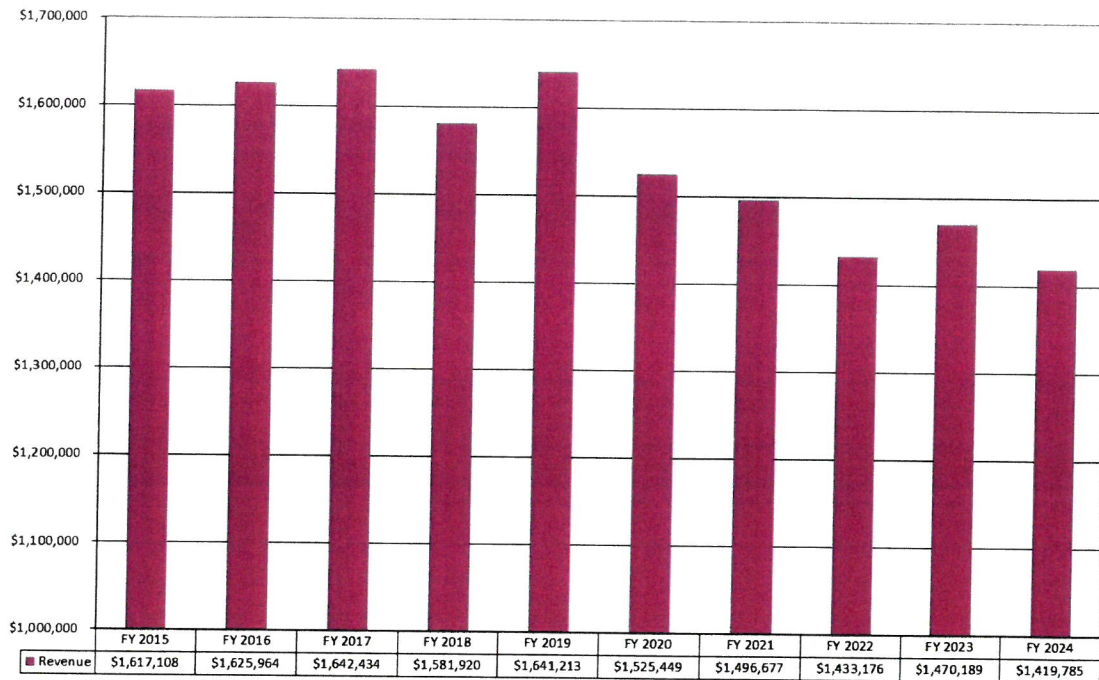
4372 – Publication and Reproduction



This revenue object consists of revenues from the fulfillment of commercial public records requests. The FY 2025 and FY 2026 estimates are based on a 10-year average (GF and OF) of FY 2015 – FY 2024.

Fiscal Year	Actual/Projection	Fund 1000	Fund 2001
2024	\$11,023.00	\$1,100.30	\$9,922.70
2025	\$4,289.00	\$672.00	\$3,617.00
2026	\$4,289.00	\$672.00	\$3,617.00

#### 4415—Certification and Professional Licenses



The revenue for this category is comprised of certification and reinstatement application fees, firm registration fees, and biennial renewal fees for both individual CPAs and non-sole proprietor CPA firms.

Before Laws 2018, Ch. 268 (SB 1443) went into effect on August 3, 2018, a partnership, PC, PLLC, LLC, LLP (business organization) was required to register as a firm if it engaged in the practice of accounting which encompasses a broad array of accounting services<sup>2/</sup>. The legislation limited firm registration to the performance of attest services or compilation services and the use of the CPA designation in the firm's name.

Effective April 5, 2020, the Arizona State Board of Accountancy (Board) implemented a new rule which reduced from \$300 to \$275 and from \$150 to \$137.50 the biennial registration renewal fee for active and inactive CPA registrations respectively due during the period from July 1, 2020 to June 30, 2022. Effective July 3, 2022, the rule was amended to extend the temporary fee reduction approved for another biennium from July 1, 2022, to June 30, 2024, to further reduce the Board's fund balance.

<sup>2/</sup> Pre-Laws 2018, Ch. 268 effective August 3, 2018, the practice of accounting meant providing any of the following accounting services to a client or employer: 1) Recording or summarizing financial transactions, 2) Bookkeeping, 3) Analyzing or verifying financial information, 4) Auditing, 5) Reviewing or compiling financial statements, 6) Reporting financial results, 7) Financial planning, 8) Providing tax services, or 9) Providing consulting services.



The FY 2025 and FY 2026 estimates are based on the following:

Certification Fees

FY 2023 and FY 2024 certification applications were 464 and 487 respectively. A certification application fee is \$100, so the resulting revenue was \$46,400 and \$48,700. The two-year average is \$47,550.

Firm Registrations

FY 2023, and FY 2024 registrations for non-sole practitioner firms were 462 and 454. The registration fee is \$300, so the resulting revenue was \$138,600 and \$136,200. The two-year average is \$137,400.

CPA Registrations

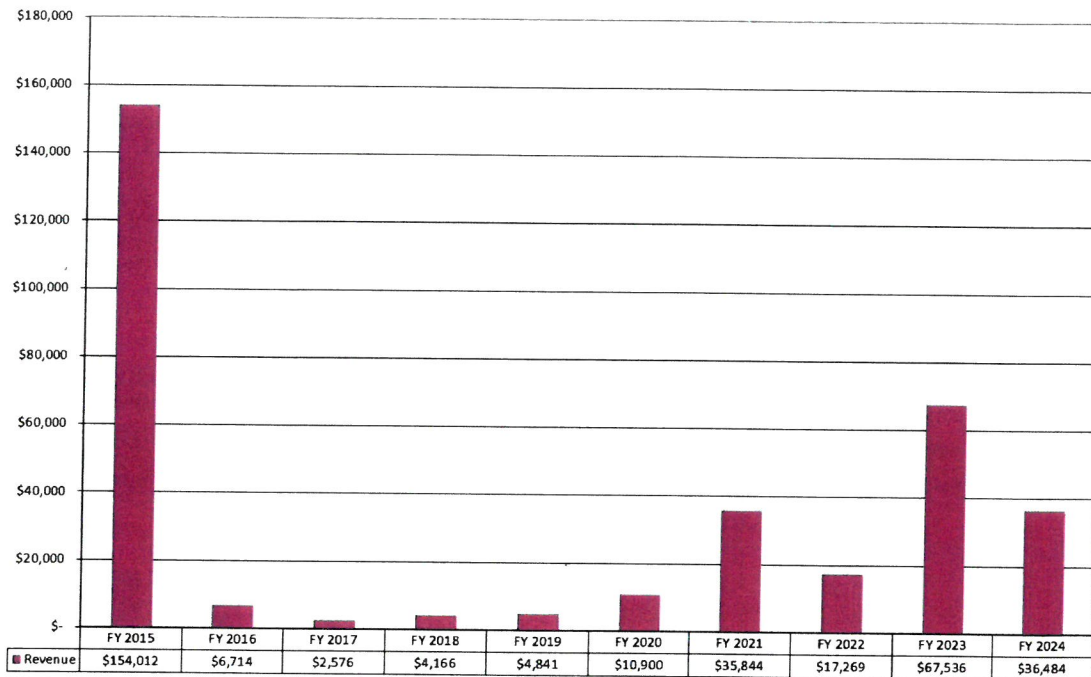
In FY 2023, we registered 5,900 CPAs with discounted revenue of \$1,476,350. In FY 2024, we registered 5,860 CPAs with discounted revenue of \$1,462,475. If the temporary discount had not been in place, FY 2023 and FY 2024 revenue would have been \$1,608,050 and \$1,592,750. The two-year average is \$1,600,400.

Fiscal Year	Actual/Projection	Fund 1000	Fund 2001
2024	\$1,578,019.03 <sup>2</sup>	\$158,234.41	\$1,419,784.62
2025	\$1,785,350.00	\$267,802.50	\$1,517,547.50
2026	\$1,785,350.00	\$267,802.50	\$1,517,547.50

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<sup>2</sup> Actual revenue is likely lower due to some revenue not clearing until July 2024 which would be in FY 2025.

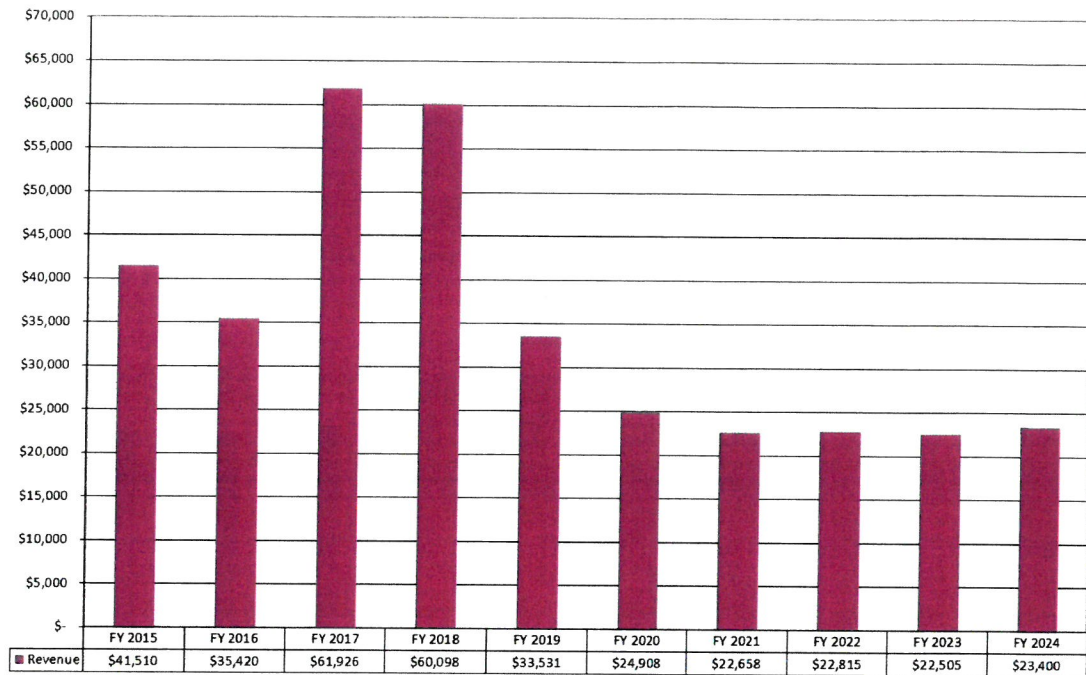
#### 4512—Restitution (Cost Recovery)



There is not enough data to determine the variability in revenue from year to year. As such, the estimates for FY 2025 – FY 2026 assume a six-year average (GF and OF) from FY 2019 – FY 2024 but excludes FY 2023 from the average because of a few compliance matters that resulted in cost recovery in a few high amount like \$25,000 and \$15,394.15 which are not typical.

Fiscal Year	Actual/Projection	Fund 1000	Fund 2001
2024	\$40,577.59	\$4,093.22	\$36,484.37
2025	\$23,406.00	\$3,511.00	\$19,895.00
2026	\$23,406.00	\$3,511.00	\$19,895.00

#### 4519—Other Fines, Forfeitures, and Penalties



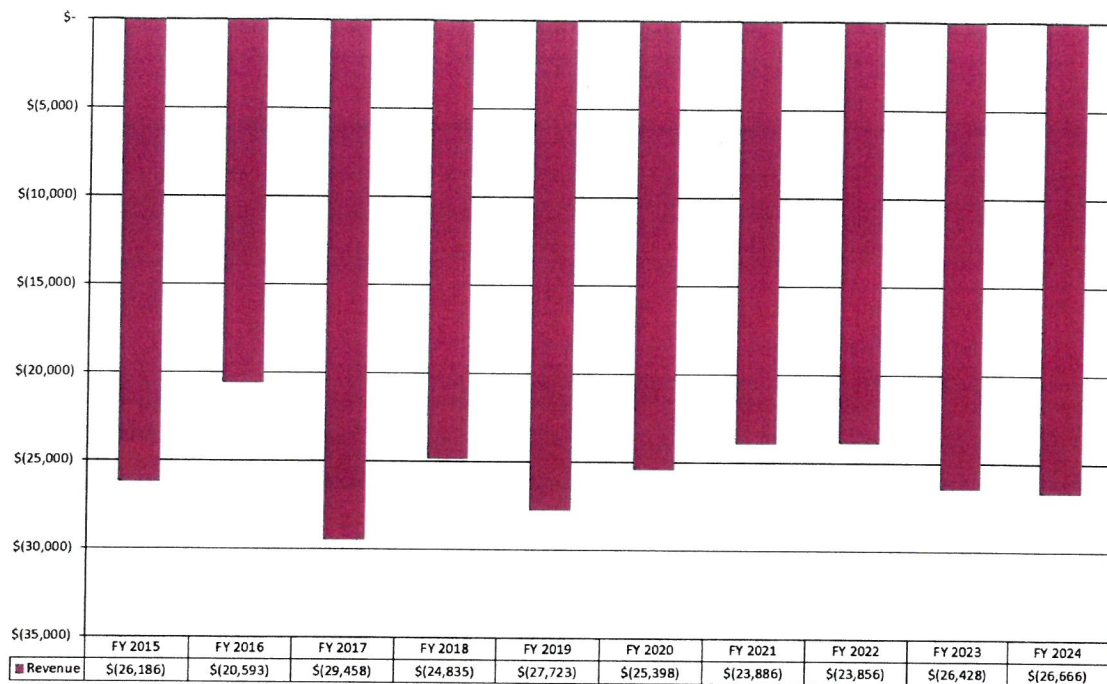
This comptroller object consists of late fees, administrative penalties (100% General Fund), and non-sufficient fund fees.

The Board started to send out email renewal reminders in May 2017 for individual registrants and April 2018 for CPA firms. Also, Laws 2018, Ch. 268 (SB 1443) reduced firm registration requirements, so the number of registered firms has decreased. Given the email reminders, a reduced firm population, and administrative cancellation of firms that are not required to register, the FY 2025 and FY 2026 estimates are based on a four-year average from FY 2021 - FY 2024.

Fiscal Year	Actual/Projection	Fund 1000	Fund 2001
2024	\$58,281.36	\$34,791.36	\$23,490.00
2025	\$58,191.00	\$34,915.00	\$23,236.00
2026	\$58,191.00	\$34,915.00	\$23,236.00



#### 4645—Credit Card Replacement



The Board is pleased to announce the release of webforms for Uniform CPA Exam applicants to complete an initial or re-exam application (April 2020), for certification applicants to complete their certification application by exam/grade transfer or reciprocity by substantial equivalency (August 2020). We've also released webforms for change of address, license verifications, CPA cancellations, CPA firm cancellations, NTS Extension Requests, Conditional Credit Extension requests, Consumer Complaint form, and Public Record Request Form but these forms do not have any fees. These new webforms replace the Board's prior fillable PDF forms. The webforms provide the following customer service, convenience, and efficiency improvements:

- Webforms are dynamic based on responses which provides for a cleaner more streamlined user experience.
- Webforms can be saved and finished later.
- Webform attachments can be uploaded as required.
- Webforms provide data validation to ensure it is complete and accurate before the webform will be accepted.
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- e-File helps ensure instant delivery and saves user time from mailing or delivery.
- e-File will provide a confirmation receipt to user via email.
- Webforms ensure no lost or misplaced paperwork. The webform is accessed through the Internet via a secured connection and established profile.

As part of the servicing bank contract, the State Treasurer also contracts for merchant card services. The contract term for the merchant card processing service is the same as the overall servicing bank contract. The bundled qualified pricing for Visa, MasterCard, and Discover is 1.45%. The webforms that have application fees such as the exam and certification increase the

amount of credit card discount fees. The FY 2025 and FY 2026 estimates are based on based on a three-year average from FY 2022 – FY 2024.

Fiscal Year	Actual/Projection	Fund 1000	Fund 2001
2024	(\$29,629.48)	(\$2,962.95)	(\$26,666.53)
2025	(\$28,613.00)	(\$4,292.00)	(\$24,321.00)
2026	(\$28,613.00)	(\$4,292.00)	(\$24,321.00)

## Sources and Uses

**Agency:** Board of Accountancy

**Fund:** AB2001 Accountancy Board Fund

Funds are used to license, investigate, and conduct examinations of public accountants and certified public accountants. Revenues consist primarily of examination and licensing fees.

### Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	2,452.9	2,135.6	1,532.1
Revenue (from Revenue Schedule)	1,596.9	1,654.6	1,654.6
<b>Total Available</b>	<b>4,049.8</b>	<b>3,790.2</b>	<b>3,186.7</b>
Total Appropriated Disbursements	1,914.2	2,258.1	2,258.1
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	2,135.6	1,532.1	928.6

Explanation for Negative Ending Balance(s):

Board of Accountancy

### Appropriated Expenditure

#### Expenditure Categories

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	908.3	1,083.5	1,083.5
Employee Related Expenditures	334.4	430.0	430.0
Professional & Outside Services	364.2	435.5	445.8
Travel In-State	2.6	6.9	6.9
Travel Out-Of-State	4.0	12.0	12.0
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	236.1	251.2	251.2
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	17.1	29.0	18.7
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	3.8	10.0	10.0
<b>Appropriated Expenditure Sub-Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>2,258.1</b>
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	43.7	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-



## Sources and Uses

**Agency:** Board of Accountancy

**Fund:** AB2001 Accountancy Board Fund

Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
<b>Appropriated Expenditure Total:</b>	1,914.2	2,258.1	2,258.1
<b>Appropriated FTE</b>	14.0	14.0	14.0

### Non-Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
<b>Non-Appropriated Expenditure Sub-Total:</b>	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
<b>Non-Appropriated Expenditure Total:</b>	-	-	-
<b>Non-Appropriated FTE</b>	-	-	-

Sources and Uses

Agency: Board of Accountancy

## Funding Issue List

Agency: Board of Accountancy

FY 2020

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non- Appropriated Funds
1	Technical Adjustment - Base Modification	-	-	-	-	-
Total:		-	-	-	-	-

## Funding Issue Detail

Agency: Board of Accountancy

Issue: 1 Technical Adjustment - Base Modification

Calculated ERE:  
Uniform Allowance:

Program: Certification, Registration, and Regulation

Fund: AB2001 Accountancy Board Fund (Appropriated)

	Expenditure Categories	FY 2026
6200	Professional & Outside Services	10.3
8400	Capital Equipment	(10.3)
	Program/Fund Total:	-



## Funding Issue Narrative

**Agency:** Board of Accountancy

**Issue:** 1 Technical Adjustment - Base Modification

<b>Description of Issue:</b>	The purpose of this funding issue is to change the expenditure plan between FY 2025 and FY 2026 due to a one-time expense in FY 2025.
<b>Proposal:</b>	Not applicable
<b>Alternatives Considered:</b>	Not applicable
<b>Impact of Not Funding This Year:</b>	Not applicable
<b>Statutory Reference:</b>	Not applicable
<b>Equipment to be Purchased (if applicable):</b>	Not applicable
<b>Classification of New Positions:</b>	Not applicable
<b>Annualization(s):</b>	Not applicable
<b>Alignment with Agency's Strategic Plan or Statutory Responsibilities:</b>	Not applicable
<b>Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:</b>	Not applicable
<b>How has feedback been incorporated from groups directly impacted by proposal?:</b>	Not applicable
<b>Description of how this furthers the Governor's priorities:</b>	Not applicable

## Summary of Expenditure and Budget Request for All Funds

**Agency:** Board of Accountancy

<b>Appropriated Funds</b>		<b>FY 2024 Actuals</b>	<b>FY 2025 Expenditure Plan</b>	<b>FY 2026 Funding Issue</b>	<b>FY 2026 Total Request</b>
<b>Program:</b>					
ABA-1-0	Certification, Registration, and Regulation	1,870.6	2,258.1	-	2,258.1
<b>Appropriated Funds Total:</b>		<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Expenditure Categories</b>					
	FTE	14.0	14.0	-	14.0
	Personal Services	908.3	1,083.5	-	1,083.5
	Employee Related Expenditures	334.4	430.0	-	430.0
	<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
	Professional & Outside Services	364.2	435.5	10.3	445.8
	Travel In-State	2.6	6.9	-	6.9
	Travel Out-Of-State	4.0	12.0	-	12.0
	Other Operating Expenditures	236.1	251.2	-	251.2
	Capital Equipment	17.1	29.0	(10.3)	18.7
	Transfers-Out	3.8	10.0	-	10.0
<b>Expenditure Categories Total:</b>		<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Board of Accountancy Total for All Funds:</b>		<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

<b>Appropriated and Non-Appropriated</b>		<b>FY 2024 Actuals</b>	<b>FY 2025 Expenditure Plan</b>	<b>FY 2025 Funding Issue</b>	<b>FY 2026 Total Request</b>
ABA-1-0	Certification, Registration, and Regulation	1,870.6	2,258.1	-	2,258.1
<b>Board of Accountancy Total for All Funds:</b>		<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

## Summary of Expenditure and Budget Request for Selected Funds

**Agency:** Board of Accountancy

**Fund:** AB2001 Accountancy Board Fund (Appropriated)

		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b>					
ABA-1-0	Certification, Registration, and Regulation	1,870.6	2,258.1	-	2,258.1
	<b>Accountancy Board Fund (Appropriated)</b>	1,870.6	2,258.1	-	2,258.1
	<b>Summary Total:</b>				
<b>Expenditure Categories</b>					
	FTE	14.0	14.0	-	14.0
	Personal Services	908.3	1,083.5	-	1,083.5
	Employee Related Expenditures	334.4	430.0	-	430.0
	<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
	Professional & Outside Services	364.2	435.5	10.3	445.8
	Travel In-State	2.6	6.9	-	6.9
	Travel Out-Of-State	4.0	12.0	-	12.0
	Other Operating Expenditures	236.1	251.2	-	251.2
	Capital Equipment	17.1	29.0	(10.3)	18.7
	Transfers-Out	3.8	10.0	-	10.0
	<b>Expenditure Categories Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

## Program Budget Unit Summary of Expenditure and Budget Request for All Funds

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b> ABA-1-0 Certification, Registration, and Regulation				

### Expenditure Categories

FTE	14.0	14.0	-	14.0
Personal Services	908.3	1,083.5	-	1,083.5
Employee Related Expenditures	334.4	430.0	-	430.0
<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
Professional & Outside Services	364.2	435.5	10.3	445.8
Travel In-State	2.6	6.9	-	6.9
Travel Out-Of-State	4.0	12.0	-	12.0
Other Operating Expenditures	236.1	251.2	-	251.2
Capital Equipment	17.1	29.0	(10.3)	18.7
Transfers-Out	3.8	10.0	-	10.0
<b>Expenditure Categories Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

### Fund Source

#### Appropriated Funds

Accountancy Board Fund (Appropriated)	1,870.6	2,258.1	-	2,258.1
<b>Appropriated Funds Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Certification, Registration, and Regulation Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

**Sub Program:** ABA-1-1 Certification, Registration, and Regulation

### Expenditure Categories

FTE	14.0	14.0	-	14.0
Personal Services	908.3	1,083.5	-	1,083.5
Employee Related Expenditures	334.4	430.0	-	430.0
<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
Professional & Outside Services	364.2	435.5	10.3	445.8
Travel In-State	2.6	6.9	-	6.9
Travel Out-Of-State	4.0	12.0	-	12.0
Other Operating Expenditures	236.1	251.2	-	251.2
Capital Equipment	17.1	29.0	(10.3)	18.7
Transfers-Out	3.8	10.0	-	10.0



# **Program Budget Unit Summary of Expenditure and Budget Request for All Funds**

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b> ABA-1-0 Certification, Registration, and Regulation				
<b>Sub Program:</b> ABA-1-1 Certification, Registration, and Regulation				
<b>Expenditure Categories Total:</b>	1,870.6	2,258.1	-	2,258.1

## **Fund Source**

**Appropriated Funds**

Accountancy Board Fund (Appropriated)	1,870.6	2,258.1	-	2,258.1
<b>Appropriated Funds Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Certification, Registration, and Regulation Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

## Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program: ABA-1-0 Certification, Registration, and Regulation</b>				
<b>Fund: AB2001 Accountancy Board Fund</b>				
<b>Appropriated</b>				
Personal Services	908.3	1,083.5	-	1,083.5
Employee Related Expenditures	334.4	430.0	-	430.0
<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
Professional & Outside Services	364.2	435.5	10.3	445.8
Travel In-State	2.6	6.9	-	6.9
Travel Out-Of-State	4.0	12.0	-	12.0
Other Operating Expenditures	236.1	251.2	-	251.2
Capital Equipment	17.1	29.0	(10.3)	18.7
Transfers-Out	3.8	10.0	-	10.0
<b>Expenditure Categories Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Accountancy Board Fund Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Program Total for Select Funds:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

**Sub Program: ABA-1-1 Certification, Registration, and Regulation**

**Fund: AB2001 Accountancy Board Fund**

<b>Appropriated</b>				
Personal Services	908.3	1,083.5	-	1,083.5
Employee Related Expenditures	334.4	430.0	-	430.0
<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
Professional & Outside Services	364.2	435.5	10.3	445.8
Travel In-State	2.6	6.9	-	6.9
Travel Out-Of-State	4.0	12.0	-	12.0
Other Operating Expenditures	236.1	251.2	-	251.2
Capital Equipment	17.1	29.0	(10.3)	18.7
Transfers-Out	3.8	10.0	-	10.0
<b>Expenditure Categories Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
<b>Accountancy Board Fund Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

# **Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds**

<b>Agency:</b>	<b>Board of Accountancy</b>
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b>	<b>ABA-1-0 Certification, Registration, and Regulation</b>			
<b>Sub Program:</b>	<b>ABA-1-1 Certification, Registration, and Regulation</b>			
<b>Sub Program Total for Select Funds:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>

## Program Summary of Expenditure and Budget Request

**Agency:** Board of Accountancy

**Program:** Certification, Registration, and Regulation

Program Summary		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
ABA-1-1	Certification, Registration, and Regulation	1,870.6	2,258.1	-	2,258.1
	<b>Certification, Registration, and Regulation Summary Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
Expenditure Categories					
FTE	FTE	14.0	14.0	-	14.0
6000	Personal Services	908.3	1,083.5	-	1,083.5
6100	Employee Related Expenditures	334.4	430.0	-	430.0
	<b>Subtotal Personal Services and ERE</b>	<b>1,242.7</b>	<b>1,513.5</b>	<b>-</b>	<b>1,513.5</b>
6200	Professional & Outside Services	364.2	435.5	10.3	445.8
6500	Travel In-State	2.6	6.9	-	6.9
6600	Travel Out-Of-State	4.0	12.0	-	12.0
7000	Other Operating Expenditures	236.1	251.2	-	251.2
8400	Capital Equipment	17.1	29.0	(10.3)	18.7
9100	Transfers-Out	3.8	10.0	-	10.0
	<b>Expenditure Categories Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
Fund Source					
<b>Appropriated Funds</b>					
AB2001	Accountancy Board Fund (Appropriated)	1,870.6	2,258.1	-	2,258.1
	<b>Appropriated Funds Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>
	<b>Certification, Registration, and Regulation Summary Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>-</b>	<b>2,258.1</b>



## Program Summary of Expenditure and Budget Request for Selected Funds

**Agency:** Board of Accountancy

**Program:** Certification, Registration, and Regulation

**Fund:** AB2001 Accountancy Board Fund (Appropriated)

Program Expenditures		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
ABA-1-1	Certification, Registration, and Regulation	1,870.6	2,258.1	-	2,258.1
	Accountancy Board Fund (Appropriated)	1,870.6	2,258.1	-	2,258.1
	Summary Total:				
Appropriated Funding					
6000	Personal Services	908.3	1,083.5	-	1,083.5
6100	Employee Related Expenditures	334.4	430.0	-	430.0
	Subtotal Personal Services and ERE	1,242.7	1,513.5	-	1,513.5
6200	Professional & Outside Services	364.2	435.5	10.3	445.8
6500	Travel In-State	2.6	6.9	-	6.9
6600	Travel Out-Of-State	4.0	12.0	-	12.0
7000	Other Operating Expenditures	236.1	251.2	-	251.2
8400	Capital Equipment	17.1	29.0	(10.3)	18.7
9100	Transfers-Out	3.8	10.0	-	10.0
	Expenditure Categories Total:	1,870.6	2,258.1	-	2,258.1
	Fund AB2001 - A Total:	1,870.6	2,258.1	-	2,258.1
	Certification, Registration, and Regulation Total:	1,870.6	2,258.1	-	2,258.1

## Program Expenditure Schedule

**Agency:** Board of Accountancy

		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program: ABA-1-0 Certification, Registration, and Regulation</b>					
<b>FTE</b>					
FTE		14.0	14.0	-	14.0
<b>Expenditure Category Total:</b>		-	-	-	-
<b>Fund Source</b>					
<b>Appropriated Funds</b>					
AB2001	Accountancy Board Fund (Appropriated)	14.0	14.0	-	14.0
<b>Appropriated Funds Total:</b>		14.0	14.0	-	14.0
<b>Fund Source Total:</b>		14.0	14.0	-	14.0
<b>Personal Services</b>					
Personal Services		873.2	999.9	-	999.9
Board & Commission Members Compensation		35.1	83.6	-	83.6
<b>Expenditure Category Total:</b>		908.3	1,083.5	-	1,083.5
<b>Fund Source</b>					
<b>Appropriated Funds</b>					
AB2001	Accountancy Board Fund (Appropriated)	908.3	1,083.5	-	1,083.5
<b>Appropriated Funds Total:</b>		908.3	1,083.5	-	1,083.5
<b>Fund Source Total:</b>		908.3	1,083.5	-	1,083.5
<b>Employee Related Expenditures</b>					
Employee Related Expenses		-	430.0	-	430.0
FICA Taxes		66.6	-	-	-
Medical Insurance		142.1	-	-	-
Basic Life		0.1	-	-	-
Long-Term Disability (ASRS)		1.2	-	-	-
Dental Insurance		1.1	-	-	-
Workers' Compensation		6.0	-	-	-
Arizona State Retirement System		100.5	-	-	-
Personnel Board Pro-Rata Charges		7.8	-	-	-
Information Technology Pro Rata Charge		5.5	-	-	-
Accumulated Sick Leave Fund Charge		3.5	-	-	-
<b>Expenditure Category Total:</b>		334.4	430.0	-	430.0
<b>Fund Source</b>					

## Program Expenditure Schedule

**Agency:** Board of Accountancy

		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b>	<b>ABA-1-0 Certification, Registration, and Regulation</b>				
<b>Appropriated Funds</b>					
AB2001	Accountancy Board Fund (Appropriated)	334.4	430.0	-	430.0
	<b>Appropriated Funds Total:</b>	<b>334.4</b>	<b>430.0</b>	<b>-</b>	<b>430.0</b>
	<b>Fund Source Total:</b>	<b>334.4</b>	<b>430.0</b>	<b>-</b>	<b>430.0</b>

### Professional & Outside Services

Professional and Outside Services	-	435.5	10.3	445.8
Attorney General Legal Services	114.2	-	-	-
Other Professional & Outside Services	250.0	-	-	-
<b>Expenditure Category Total:</b>	<b>364.2</b>	<b>435.5</b>	<b>10.3</b>	<b>445.8</b>

### Fund Source

#### Appropriated Funds

AB2001	Accountancy Board Fund (Appropriated)	364.2	435.5	10.3	445.8
	<b>Appropriated Funds Total:</b>	<b>364.2</b>	<b>435.5</b>	<b>10.3</b>	<b>445.8</b>
	<b>Fund Source Total:</b>	<b>364.2</b>	<b>435.5</b>	<b>10.3</b>	<b>445.8</b>

### Travel In-State

Travel In-State	-	6.9	-	6.9
Mileage - Private Vehicle	1.3	-	-	-
Lodging	1.3	-	-	-
<b>Expenditure Category Total:</b>	<b>2.6</b>	<b>6.9</b>	<b>-</b>	<b>6.9</b>

### Fund Source

#### Appropriated Funds

AB2001	Accountancy Board Fund (Appropriated)	2.6	6.9	-	6.9
	<b>Appropriated Funds Total:</b>	<b>2.6</b>	<b>6.9</b>	<b>-</b>	<b>6.9</b>
	<b>Fund Source Total:</b>	<b>2.6</b>	<b>6.9</b>	<b>-</b>	<b>6.9</b>

### Travel Out-Of-State

Travel Out of State	-	12.0	-	12.0
Airfare and Other Common Carrier Charges	1.2	-	-	-
Lodging Out-of-State	2.4	-	-	-
Meals with Overnight Stay	0.2	-	-	-
Meals without Overnight Stay	0.0	-	-	-
Other Miscellaneous Out-of- State Travel	0.3	-	-	-



## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program: ABA-1-0 Certification, Registration, and Regulation</b>				
<b>Expenditure Category Total:</b>	4.0	12.0	-	12.0
<b>Fund Source</b>				
<b>Appropriated Funds</b>				
AB2001 Accountancy Board Fund (Appropriated)	4.0	12.0	-	12.0
<b>Appropriated Funds Total:</b>	4.0	12.0	-	12.0
<b>Fund Source Total:</b>	4.0	12.0	-	12.0

### Other Operating Expenditures

Other Operating Expenses	-	251.2	-	251.2
Risk Management Charges to State Agencies	8.1	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	29.8	-	-	-
External Programming and System Development Costs	8.5	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs	4.8	-	-	-
Charges Imposed Related to AFIS.	2.9	-	-	-
External Telecommunications Charges	4.5	-	-	-
Certificate of Participation (COP) Building Rent Charges to State Agencies	124.3	-	-	-
Miscellaneous Rent	1.5	-	-	-
Internal Accounting, Budgeting & Financial Services	26.4	-	-	-
Repair & Maintenance - Other Equipment	1.5	-	-	-
Office Supplies	2.0	-	-	-
Computer Supplies	0.3	-	-	-
Publications	0.6	-	-	-
Conference Registration / Attendance Fees	0.8	-	-	-
Internal Printing	0.8	-	-	-
Postage & Delivery	8.8	-	-	-
Document Shredding and Destruction Services	0.5	-	-	-
Translation and sign language services	0.2	-	-	-
Awards	2.9	-	-	-
Dues	6.6	-	-	-
Books, Subscriptions & Publications	0.2	-	-	-
Other Miscellaneous Operating	0.2	-	-	-



## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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**Program:** ABA-1-0 Certification, Registration, and Regulation

<b>Expenditure Category Total:</b>	236.1	251.2	-	251.2
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### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	236.1	251.2	-	251.2
<b>Appropriated Funds Total:</b>	236.1	251.2	-	251.2
<b>Fund Source Total:</b>	236.1	251.2	-	251.2

### Capital Equipment

Capital Equipment	-	29.0	(10.3)	18.7
Furniture – Capital Purchase	6.2	-	-	-
Purchased or licensed software / website	10.9	-	-	-
<b>Expenditure Category Total:</b>	17.1	29.0	(10.3)	18.7

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	17.1	29.0	(10.3)	18.7
<b>Appropriated Funds Total:</b>	17.1	29.0	(10.3)	18.7
<b>Fund Source Total:</b>	17.1	29.0	(10.3)	18.7

### Transfers-Out

Transfers	-	10.0	-	10.0
Transfers Out – Not Subject to Cost Allocation	3.8	-	-	-
<b>Expenditure Category Total:</b>	3.8	10.0	-	10.0

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	3.8	10.0	-	10.0
<b>Appropriated Funds Total:</b>	3.8	10.0	-	10.0
<b>Fund Source Total:</b>	3.8	10.0	-	10.0

### Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	14.0	1,083.5	AB2001-A

**Sub Program:** ABA-1-1 Certification, Registration, and Regulation

## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b> ABA-1-0 Certification, Registration, and Regulation				
<b>Sub Program:</b> ABA-1-1 Certification, Registration, and Regulation				

### FTE

FTE	14.0	14.0	-	14.0
<b>Expenditure Category Total:</b>	-	-	-	-

### Fund Source

#### Appropriated Funds

AB2001	Accountancy Board Fund (Appropriated)	14.0	14.0	-	14.0
	<b>Appropriated Funds Total:</b>	14.0	14.0	-	14.0
	<b>Fund Source Total:</b>	14.0	14.0	-	14.0

### Personal Services

Personal Services	873.2	999.9	-	999.9
Board & Commission Members Compensation	35.1	83.6	-	83.6
<b>Expenditure Category Total:</b>	908.3	1,083.5	-	1,083.5

### Fund Source

#### Appropriated Funds

AB2001	Accountancy Board Fund (Appropriated)	908.3	1,083.5	-	1,083.5
	<b>Appropriated Funds Total:</b>	908.3	1,083.5	-	1,083.5
	<b>Fund Source Total:</b>	908.3	1,083.5	-	1,083.5

## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program:</b> ABA-1-0 Certification, Registration, and Regulation				
<b>Sub Program:</b> ABA-1-1 Certification, Registration, and Regulation				

### Employee Related Expenditures

Employee Related Expenses	-	430.0	-	430.0
FICA Taxes	66.6	-	-	-
Medical Insurance	142.1	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	1.2	-	-	-
Dental Insurance	1.1	-	-	-
Workers' Compensation	6.0	-	-	-
Arizona State Retirement System	100.5	-	-	-
Personnel Board Pro-Rata Charges	7.8	-	-	-
Information Technology Pro Rata Charge	5.5	-	-	-
Accumulated Sick Leave Fund Charge	3.5	-	-	-
<b>Expenditure Category Total:</b>	<b>334.4</b>	<b>430.0</b>	<b>-</b>	<b>430.0</b>

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	334.4	430.0	-	430.0
<b>Appropriated Funds Total:</b>	<b>334.4</b>	<b>430.0</b>	<b>-</b>	<b>430.0</b>
<b>Fund Source Total:</b>	<b>334.4</b>	<b>430.0</b>	<b>-</b>	<b>430.0</b>

### Professional & Outside Services

Professional and Outside Services	-	435.5	10.3	445.8
Attorney General Legal Services	114.2	-	-	-
Other Professional & Outside Services	250.0	-	-	-
<b>Expenditure Category Total:</b>	<b>364.2</b>	<b>435.5</b>	<b>10.3</b>	<b>445.8</b>

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	364.2	435.5	10.3	445.8
<b>Appropriated Funds Total:</b>	<b>364.2</b>	<b>435.5</b>	<b>10.3</b>	<b>445.8</b>
<b>Fund Source Total:</b>	<b>364.2</b>	<b>435.5</b>	<b>10.3</b>	<b>445.8</b>



## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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**Program:** ABA-1-0 Certification, Registration, and Regulation

**Sub Program:** ABA-1-1 Certification, Registration, and Regulation

### Travel In-State

Travel In-State	-	6.9	-	6.9
Mileage - Private Vehicle	1.3	-	-	-
Lodging	1.3	-	-	-
<b>Expenditure Category Total:</b>	2.6	6.9	-	6.9

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	2.6	6.9	-	6.9
<b>Appropriated Funds Total:</b>	2.6	6.9	-	6.9
<b>Fund Source Total:</b>	2.6	6.9	-	6.9

### Travel Out-Of-State

Travel Out of State	-	12.0	-	12.0
Airfare and Other Common Carrier Charges	1.2	-	-	-
Lodging Out-of-State	2.4	-	-	-
Meals with Overnight Stay	0.2	-	-	-
Meals without Overnight Stay	0.0	-	-	-
Other Miscellaneous Out-of- State Travel	0.3	-	-	-
<b>Expenditure Category Total:</b>	4.0	12.0	-	12.0

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	4.0	12.0	-	12.0
<b>Appropriated Funds Total:</b>	4.0	12.0	-	12.0
<b>Fund Source Total:</b>	4.0	12.0	-	12.0

### Other Operating Expenditures

Other Operating Expenses	-	251.2	-	251.2
Risk Management Charges to State Agencies	8.1	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	29.8	-	-	-
External Programming and System Development Costs	8.5	-	-	-



## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
<b>Program: ABA-1-0 Certification, Registration, and Regulation</b>				
<b>Sub Program: ABA-1-1 Certification, Registration, and Regulation</b>				

Other External Computer Processing, Hosting, Maintenance and Support Costs	4.8	-	-	-
Charges Imposed Related to AFIS.	2.9	-	-	-
External Telecommunications Charges	4.5	-	-	-
Certificate of Participation (COP) Building Rent Charges to State Agencies	124.3	-	-	-
Miscellaneous Rent	1.5	-	-	-
Internal Accounting, Budgeting & Financial Services	26.4	-	-	-
Repair & Maintenance - Other Equipment	1.5	-	-	-
Office Supplies	2.0	-	-	-
Computer Supplies	0.3	-	-	-
Publications	0.6	-	-	-
Conference Registration / Attendance Fees	0.8	-	-	-
Internal Printing	0.8	-	-	-
Postage & Delivery	8.8	-	-	-
Document Shredding and Destruction Services	0.5	-	-	-
Translation and sign language services	0.2	-	-	-
Awards	2.9	-	-	-
Dues	6.6	-	-	-
Books, Subscriptions & Publications	0.2	-	-	-
Other Miscellaneous Operating	0.2	-	-	-
<b>Expenditure Category Total:</b>	<b>236.1</b>	<b>251.2</b>	<b>-</b>	<b>251.2</b>

### Fund Source

#### Appropriated Funds

AB2001	Accountancy Board Fund (Appropriated)	236.1	251.2	-	251.2
	<b>Appropriated Funds Total:</b>	<b>236.1</b>	<b>251.2</b>	<b>-</b>	<b>251.2</b>
	<b>Fund Source Total:</b>	<b>236.1</b>	<b>251.2</b>	<b>-</b>	<b>251.2</b>

## Program Expenditure Schedule

**Agency:** Board of Accountancy

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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**Program:** ABA-1-0 Certification, Registration, and Regulation

**Sub Program:** ABA-1-1 Certification, Registration, and Regulation

### Capital Equipment

Capital Equipment	-	29.0	(10.3)	18.7
Furniture – Capital Purchase	6.2	-	-	-
Purchased or licensed software / website	10.9	-	-	-
<b>Expenditure Category Total:</b>	17.1	29.0	(10.3)	18.7

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	17.1	29.0	(10.3)	18.7
<b>Appropriated Funds Total:</b>	17.1	29.0	(10.3)	18.7
<b>Fund Source Total:</b>	17.1	29.0	(10.3)	18.7

### Transfers-Out

Transfers	-	10.0	-	10.0
Transfers Out – Not Subject to Cost Allocation	3.8	-	-	-
<b>Expenditure Category Total:</b>	3.8	10.0	-	10.0

### Fund Source

#### Appropriated Funds

AB2001 Accountancy Board Fund (Appropriated)	3.8	10.0	-	10.0
<b>Appropriated Funds Total:</b>	3.8	10.0	-	10.0
<b>Fund Source Total:</b>	3.8	10.0	-	10.0

### Employee Retirement Coverage

#### Retirement System

	FTE	Personal Services	Fund#
Arizona State Retirement System	14.0	14.0	AB2001-A

Program Expenditure Schedule

Agency: Board of Accountancy

Administrative Costs Summary		FY 2026	
Personal Services		117.0	
ERE		50.3	
Administrative Costs Total:		167.3	
Administrative Costs / Total Expenditure Ratio		Request	Admin %
	FY 2026	2,258.1	7.4%

**Personal Services and Board and Advisory Committee Per Diem Justification**

Regular Base Pay (Comp Obj 6011)	\$ 980,335
Board and Committee Per Diem Pay (Obj 6017)	\$ 83,600
Compensation Pay (Comp Obj 6035)	\$ 19,607
Total Personal Services	\$ 1,083,542

Board and Committee Per Diem (paid from comp obj 6017)

	Fiscal Years 2024 and 2025					
	Regular Meetings	Per Diem	Cost	Special Meetings	Per Diem	Cost
Lumbard, Lisa	10	\$200	\$2,000	2	\$100	\$200
Rodis, Stephen	10	\$200	\$2,000	2	\$100	\$200
Dubberly, Rob	10	\$200	\$2,000	2	\$100	\$200
Eggleston, Brandon	10	\$200	\$2,000	2	\$100	\$200
Roderick, Christina	10	\$200	\$2,000	2	\$100	\$200
Dawson, Greg	10	\$200	\$2,000	2	\$100	\$200
Levine, Michael	10	\$200	\$2,000	2	\$100	\$200
<b>Total - Board</b>	<b>70</b>		<b>\$14,000</b>	<b>14</b>		<b>\$1,400</b>

	Fiscal Years 2023 and 2024					
	<u>A&amp;A</u>	<u>Tax</u>	<u>Law</u>	<u>CPE</u>	<u>Peer</u> <sup>1/</sup>	<u>Cert</u>
Number of Meetings	9	9	4	11	4	12
Number of Members	9	9	7	7	5	7
Advisory Committee Meetings	81	81	28	77	20	84
Per Diem	\$200	\$200	\$100	\$200	\$100	\$100
Advisory Committee Meeting Cost	\$16,200	\$16,200	\$2,800	\$15,400	\$2,000	\$8,400
Number of Review Acceptance Body Meetings					72	
Per Diem					\$100	
Review Acceptance Body Meeting Cost					\$7,200	
<b>Total - Committee</b>	<b>\$16,200</b>	<b>\$16,200</b>	<b>\$2,800</b>	<b>\$15,400</b>	<b>\$9,200</b>	<b>\$8,400</b>

<sup>1/</sup> There are on average six Review Acceptance Board meetings per month with the CalCPA, of which one PROAC committee member attends. The PROAC meets quarterly.

<b>Total - Board and Committee <sup>1/</sup></b>	<b>\$83,600</b>
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1/ A.R.S. § 32-703(B)(10) states "The Board may Appoint accounting and auditing, tax, peer review, law, certification, continuing professional education or other committees or individuals as it considers necessary to advise or assist the board or the board's executive director in administering and enforcing this chapter. These committees and individuals serve at the pleasure of the board." Some advisory committee members choose not to accept per diem. However, the Board's budget provides for per diem for each committee member because it needs to be prepared to pay should a committee member elect to receive per diem at a later date.



## Professional and Outside Services / Transfers Out Justification

Obj	Description	FY 2025 Exp Plan	FY 2026 Exp Plan	
6221	Attorney General Legal Services Interagency Service Agreement	\$113,000	\$113,000	\$113,000 Funding for 0.65 AAG FTE.
6241	Temp Services	\$15,000	\$15,000	
6299	Other P & O Services	\$307,500	\$317,758	
	Court reporting		\$5,000	\$5,000 Court reporting services are used for investigative interviews and hearings at the Office of Administrative Hearings.
	Skip Tracing Services		\$1,500	\$1,500
	Executive Process		\$3,000	\$3,000 On occasion, the services of a process server are needed to issue subpoenas.
	Expert Witnesses for Compliance		\$20,000	\$20,000 In order to prevail at hearing, sometimes expert witnesses are used for investigative purposes and to testify during a hearing if necessary.
	Investigator costs		\$250,000	\$260,258 The Board has a contract for outside investigators as we do not have any full-time equivalent positions dedicated to this mission critical compliance activity.
	Goodman's Interior Structures		\$2,000	\$2,000 Design services, project management services. Administrative fees associated with furniture reconfiguration or relocation.
	Employ Test		\$1,000	\$1,000 Skills testing fees related to human resource recruitment
	NASBA Special Accommodation Test Fees		\$5,000	\$5,000 Candidates with health issues and/or learning disabilities required CPA Exam testing accommodations.
	Attorney Fees		\$20,000	\$20,000 While not common, if the Board loses a case it would have to reimburse attorney fees.
Professional & Outside Services		\$435,500	\$445,758	
9100	Transfers Out	\$10,000	\$10,000	
	Office of Administrative Hearings		\$10,000	\$10,000 Costs related to Office of Administrative Hearings.
Transfers Out		\$10,000	\$10,000	

## In-State Travel Budget Justification

	# of Mtgs	Approx Cost Per Trip	Total	Notes
6516 - POV Milage				
<u>Staff</u>				
Miscellaneous Milage		\$ 156	\$ 156	250 miles (roundtrip) x .625 per mile
TOTAL			\$ 156	
6516 - Board and Commission Member Travel Milage				
<u>Board</u>				
Mike Levin	5	\$ 156	\$ 781	250 miles (roundtrip) x .625 per mile
<u>A&amp;A</u>				
Chris Heinfeld	5	\$ 156	\$ 781	250 miles (roundtrip) x .625 per mile
<u>Certification</u>				
Kevin Yeanoplos	12	\$ 156	\$ 1,875	250 miles (roundtrip) x .625 per mile
<u>Tax</u>				
Kim Paskal	5	\$ 156	\$ 781	250 miles (roundtrip) x .625 per mile
TOTAL			\$ 4,219	
6531 - Lodging				
<u>Certification</u>				
Kevin Yeanoplos	12	\$ 175	\$ 2,100	Assumes lodging is used for each meeting
<u>Board Member</u>				
Outside Maricopa County	3	\$ 128	\$ 385	Assumes that lodging may be used for a quarter of the meetings rather than driving up and back in the same day
TOTAL			\$ 2,485	
GRAND TOTAL			\$ 6,860	

# Out-of-State Travel Budget Justification

Conference	NASBA Annual Meeting	NASBA Executive Director's Conference	NASBA Legal Conference	NASBA Western Regional Meeting	
Location	Various	Various	Various	Various	Totals
Number of staff	1	1	1	1	
Number of board members	2	0	0	2	
Number of AAGs	0	0	1	0	
Total Attendance	3	1	2	3	
Lodging per night	\$250.00	\$250.00	\$250.00	\$250.00	
Number of nights	3	3	3	2	
Total Lodging	\$2,250.00	\$750.00	\$1,500.00	\$1,500.00	\$6,000.00
Airfare	\$500.00	\$500.00	\$500.00	\$500.00	
Total Airfare	\$1,500.00	\$500.00	\$1,000.00	\$1,500.00	\$4,500.00
Transportation from & to Airport	\$100.00	\$100.00	\$100.00	\$100.00	
Total Transportation	\$300.00	\$100.00	\$200.00	\$300.00	\$900.00
Per Diem per day	\$25.00	\$25.00	\$25.00	\$25.00	
Total Per Diem per person per trip	\$75.00	\$75.00	\$75.00	\$50.00	
Total Per Diem	\$225.00	\$75.00	\$150.00	\$150.00	\$600.00
<b>Total Trip Cost</b>	<b>\$4,275.00</b>	<b>\$1,425.00</b>	<b>\$2,850.00</b>	<b>\$3,450.00</b>	<b>\$12,000.00</b>
<u>Other Operating Costs - Comp Obj 7455 - Conference Education and Training Registration</u>					
Registration Fees	\$795.00	\$795.00	\$795.00	\$795.00	\$3,180.00
Total Registration	\$2,385.00	\$795.00	\$1,590.00	\$2,385.00	\$7,155.00
<b>Total Cost (including registration fees)</b>	<b>\$6,660.00</b>	<b>\$2,220.00</b>	<b>\$4,440.00</b>	<b>\$5,835.00</b>	<b>\$19,155.00</b>

Equipment Justification

Obj	Description	FY 2025 Exp Plan	FY 2026 Exp Plan	
8471	Other Equipment or Capital Purchase	\$10,258	\$0	Our current copier is 10 years old and parts are no longer available for the machine to be serviced.
		\$10,258	\$0	
8581	Purchased or Licensed Software	\$18,730	\$18,730	
	Microsoft Office 365 ProPlus	\$2,200	\$2,200	This is an annual subscription-based service.
	Adobe DC	\$1,220	\$1,220	The State enterprise contract for Adobe Creative Cloud is not being extended. Agencies are being required to procure any apps within Adobe Creative Cloud and pay for each app separately. The Board uses Adobe DC and the budgeted cost is for 14 FTE.
	Civic Plus	\$4,800	\$4,800	Agenda management software. Easy-to-use item entry allows content contributors to save time by entering agenda items, uploading attachments, and sending through approvals workflows with a few clicks. Publish agendas and meeting content in an integrated portal.
	Telerik Controls	\$600	\$600	This is for three licenses for software that supports developers with UI controls and .NET development tools.
	Telerik Reporting	\$450	\$450	Telerik Reporting is a reporting solution for all .NET cloud, web, and desktop platforms that provides a full range of ready-to-use tools and services to help an agency to quickly and easily create, deploy, and use reports.
	DigiCert SSL Certificate	\$1,400	\$1,400	Secure Sockets Layer (SSL) is a computer protocol that helps secure communications over computer networks and is most often used with e-mail. An SSL certificate is a digital document that ensures the content provided is from the correct (verified) sender.
	Microsoft Visual Studio	\$4,500	\$4,500	Licenses for three developers to create, deploy, and manage the Board's applications.
	Microsoft SQL Server License	\$1,160	\$1,160	A SQL server license is needed to allow for users and devices to be connected to a server.
	Source Defense	\$1,000	\$1,000	A security service for annual PCI audit compliance to check for payment page changes and tampering.
	Box	\$1,260	\$1,260	Three enterprise licenses to share content with Board and Committee Member, Board investigators, and fulfill public records requests
	Grammarly	\$140	\$140	One license to explore the benefits of Grammarly Premium
Total		\$28,988	\$18,730	



## Agency Summary

### Board of Accountancy

Monica L. Petersen, Executive Director

Phone: 6023640804

A.R.S. § 32-701

#### Mission:

*To protect the public from unlawful, incompetent, unqualified, or unprofessional certified public accountants through certification, regulation, and rehabilitation.*

#### Description:

The Arizona State Board of Accountancy consists of five certified public accountants (CPAs) and two public members, all of whom are residents of the state and are appointed by the Governor. The Board also has six advisory committees consisting of 44 members appointed by the Board whose work directly supports the Board's mission. The advisory committees are Accounting and Auditing, Tax Practice, Peer Review, Certification, Continuing Professional Education, and Law Review. The Board and its committees qualify candidates for the Uniform CPA Examination, certify individuals to practice as CPAs, register accounting firms owned by CPAs, and biennially renew certificates for CPAs and registered accounting firms. The Board and its committees also receive and investigate complaints, take enforcement action against licensees for violation of statutes and regulations, monitor compliance with continuing education requirements, and review the work product of CPAs to ensure adherence to professional standards through the Board's peer review program.

#### Agency Summary: (\$ Thousands)

Program	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
► Certification, Registration, and Regulation	1,870.6	2,258.1	2,258.1
<b>Agency Total:</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>2,258.1</b>

#### Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Other Appropriated Funds	1,870.6	2,258.1	2,258.1
<b>Total Funding</b>	<b>1,870.6</b>	<b>2,258.1</b>	<b>2,258.1</b>

<b>FTE Positions</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>
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## 5 Year Plan

**Issue 1** Online Registration

**Description:** The Board currently has an online renewal registration for CPAs to submit biennial registration via our website. CPAs are required to renew every two years in their birth month in an even or odd numbered year based on whether the year they were born was an odd or even numbered year. This application needs to be updated to include initial registrations and prorated renewal registrations which are currently PDF fillable forms. When a CPA is initially certified by the Board, they do an initial registration and pay a prorated registration fee for the time between their issue date and their renewal due date. Similarly, CPAs do a prorated registration which prorates the continuing professional education requirements between their issue date and their renewal due date. Further, the online registration needs to handle reinstatements from cancelled, expired, relinquished, or revoked status and reactivations from inactive or retired status. The goal is to have a single registration system that is dynamic and sophisticated enough to handle the various types of registration scenarios.

The Board would also like to create an online registration process for CPA firms, CPA firm reinstatements, and CPA firm name changes.

#### Solutions:

## CPA Registration

1. Enhance the Board's Accountancy Regulatory Management System (ARMS) which is the board's database to include new functionality and data elements like registration terms that are needed to be able to program the applications with enhanced features.
2. Modify batch jobs that send data from ARMS up to the CPA registration app.
3. Modify batch jobs that send data from the CPA registrations down to ARMS.
4. Enhance the coding in the CPA registration to be able to support the new functionality.
5. Identify and modify impacted CPA reports.
6. Roll out the CPA registration app to new user groups.

## CPA Firm Registration

1. Enhance the Board's Accountancy Regulatory Management System (ARMS) to include new functionality and data elements like registration terms that are needed to be able to program the applications with enhanced features.
2. Create batch jobs that send data from ARMS up to the firm registration app.
3. Create batch jobs that send data from the firm registrations to ARMS.
5. Create a firm Account Login page.
6. Create a CPA firm registration application.
7. Create and modify impacted firm reports.
8. Roll out the new firm registration app

## Issue 2 Web Forms

**Description:** The Board has been working on modernizing its operations and has updated the Board's prior PDF fillable forms with web forms. In calendar year 2021, the Board has completed webforms for Uniform CPA Exam applications, Certification applications and Change of Address forms. In calendar year 2022, the Board completed additional webforms for license verifications, CPA cancellations, CPA firm cancellations, Notice to Schedule Extensions, and Conditional Credit Extensions. The web forms provide the following customer service, convenience, and efficiency improvements:

- a. Web forms are dynamic based on user responses which provides for a clean, streamlined user experience.
- b. Web forms can be saved and finished later.
- c. Web form attachments can be uploaded as required.
- d. Web forms provide data validation to ensure it is complete and accurate before the webform will be accepted.
- e. Web forms can be e-Filed and credit card payments are accepted.
- f. e-File helps ensure instant delivery and saves user time from mailing or delivery.
- g. e-File will provide a confirmation receipt to user via email.
- h. Web forms ensure no lost or misplaced paperwork. The webform is accessed through the Internet via a secured connection and established profile.

### Solutions:

1. Reissuance of Certificate Form
2. Exam Application Cancellation Form
3. Certification Fee Application Waiver Form
4. Criminal Record CPA Certification Petition Form

## Issue 3 Arizona Strategic Enterprise Technology Policies, Standards, and Procedures

**Description:** Information Technology (IT) Policies, Standards, and Procedures are based on ADOA-ASET strategies and frameworks. They provide a comprehensive framework of business principles, best practices, technical standards, migration, and implementation strategies that direct the design, deployment, and management of IT for the State of Arizona. The Board must understand state PSPs, adopt agency PSPs, identify PSP gaps and mitigate the gaps given our limited time, resources, and expertise.

### Solutions:



1. Review all the state's PSPs as follows:  
P1000 - IT Governance  
P4400: Data Governance  
P5000: Collaboration and Communication  
P6000: State Data Center  
P7000: Enterprise Architecture
2. Develop agency specific policies
3. Determine gaps
4. Mitigate gaps

**Issue 4**      Data Quality

**Description:** To adhere with state policy P4460 Data Governance Data Quality, the Board must develop a data quality policy for the agency and then implement the strategy over a three-year period. The Board's policy and implementation will be overseen by the Department of Administration. It is important that the Board can trust its data to run operations, make management decisions, and do planning. Data quality involves measuring the quality of our data so we can rely on it. It requires participation from both business and IT sides of the agency.

**Solutions:**

1. Define our data quality rules and thresholds.
  - 1.1 Develop a Data Quality Implementation Plan
  - 1.2 Document what quality means to our agency for our Data Quality Strategy
    - 1.2.1 Document business goal(s) and objectives
    - 1.2.2 Identify high-level business quality requirements
    - 1.2.3 Identify key data elements for our data standards
    - 1.2.4 Identify a quality metric (quality threshold and criteria) for each key data element
    - 1.2.S Identify control processes that must be in place for each key data element to maintain quality
  - 1.3 Create our agency's Data Quality Policy
  - 1.4 Train employees on our data quality policy and data standards
  - 1.5 Create a Data Cleansing Strategy
    - 1.5.1 Define data cleansing rules for a consistent approach
    - 1.5.2 Define data cleansing guidelines on how to apply the rules
    - 1.5.3 Train employees on data cleansing rules and guidelines
- 2.0 Conduct a data quality assessment
  - 2.1 Identify data repositories of our key data (databases and spreadsheets) for data profiling
  - 2.2 Conduct data profiling to get statistics about the kind of data values stored in the key data elements
  - 2.3 Conduct a data assessment to reveal where stored data values differ from the allowed values
  - 2.4 Determine how each key data element's quality compares to our acceptance and desired levels
  - 2.5 Identify the root cause of data discrepancies where possible (business rules and/or automation)
- 3.0 Resolve data quality issues
  - 3.1 Prioritize issues Identified in the data quality assessment (cost, risk, compliance, productivity)
  - 3.2 Identify the data source and all downstream repositories for each data element requiring cleansing
  - 3.3 Identify If any key documents require data cleansing due to the cleansing of the data repository
  - 3.4 Identify if any archived data repositories will be impacted by data cleansing (ability to restore data)
  - 3.5 Build a library of data cleansing rules, procedures, and scripts for continuous reuse
  - 3.6 Backup data and then apply data cleansing solutions from the library, documenting changes
  - 3.7 Verify data changes with internal and external data providers (NASBA, ICM, FiServ, etc.)
4. Monitor and maintain data quality
  - 4.1 Conduct the data quality assessment again to confirm the cleansing meets our acceptance levels
  - 4.2 Department of Administration approves our implementation plan, data quality policy and cleansing
  - 4.3 Department of Administration oversees our resolving issues identified in the quality assessment
  - 4.4 Monitor the employees are following their data quality training
  - 4.5 Monitor that automated data cleansing solution is working as expected
  - 4.6 Assess new projects to ensure they meet our data quality standards before there's an impact
  - 4.7 Annually review of our Data Quality Policy, Data Quality Assessment, and Data Cleansing Strategy

**Resource Assumptions**

	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
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<b>Full-Time Equivalent Positions</b>	14.0	14.0	14.0
<b>General Fund</b>	-	-	-
<b>Other Appropriated Funds</b>	2,258.1	2,258.1	2,258.1

**Non-Appropriated Funds**

-

**Federal Funds**

-

- ◆ **Goal 1** To assist candidates in applying for the Uniform CPA examination so that the candidate can successfully complete the exam.

**Performance Measures**

	<b>FY 2023 Actual</b>	<b>FY 2024 Estimate</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Estimate</b>	<b>FY 2026 Estimate</b>
Number of exam candidates approved by Board to sit for the Uniform CPA exam	571	568	511	549	549

- ◆ **Goal 2** To certify and register persons who meet the statutory requirements as certified public accountants and to register firms that meet the statutory requirements.

**Performance Measures**

	<b>FY 2023 Actual</b>	<b>FY 2024 Estimate</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Estimate</b>	<b>FY 2026 Estimate</b>
Percent of applicants reporting excellent or good service	96	95	94	95	95
Number of certificates issued	376	403	410	405	405
Number of firms registered	39	38	37	37	37
Number of firms renewed (excluding sole practitioners)	462	454	439	451	451

- ◆ **Goal 3** To process complaints and provide enforcement of statutes and rules to protect the public from incompetent, unethical and/or unprofessional conduct by registrants.

**Performance Measures**

	<b>FY 2023 Actual</b>	<b>FY 2024 Estimate</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Estimate</b>	<b>FY 2026 Estimate</b>
Number of revocations and relinquishments	8	10	10	10	10
Number of compliance files established	275	252	227	243	243
Number of compliance files that resulted in discipline	78	82	82	82	82
Number of compliance files that resulted in administrative letters of concern	10	10	6	8	8