



# Accountancy Board

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STRATEGIC PLAN FY21-FY26

OCTOBER 1, 2020

SUBMITTED BY: RANDALL A. ROSS, CPA, EXECUTIVE DIRECTOR

# Agency Introduction

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The Oklahoma Accountancy Board per O.S. Title 59, Sections 15.1 through 15.38, also known as the Oklahoma Accountancy Act (OAA) is responsible for determining whether individuals meet all statutory requirements to become certified public accountants and public accountants. After the individuals have met the eligibility requirements, the individuals must pass the examination in accordance with national standards. Upon successful completion of the examination, the individuals must then meet the requirements for certification and/or licensure by documenting their experience and passing a comprehensive ethics course. After the individuals become certified or licensed, the Board continues to monitor their professional careers through continuing professional education, which includes an ethics course and peer review program. The Board also makes presentations in its efforts to provide awareness to members of the public, accounting students, candidates for examination and registrants of the Board through its Outreach Program.

Founded in 1917, the Board encompasses the division of Licensing and Regulation of the Accounting Industry. The Oklahoma Accountancy Board was recreated by the Legislature in 1992 in accordance with the Oklahoma Sunset Law to administer the provisions of the Oklahoma Accountancy Act for the protection of the public.

The OAB is composed of five certified public accountants and one public accountant who serve for five-year terms and one member who represents the public and serves coterminous with the Governor. All members are appointed by the Governor and confirmed by the Senate, and are responsible for promulgating rules of general application, setting forth guidelines for agency operations and governing the professional practices of the registrants. The OAB uses a committee structure to assist in the performance of its duties. The committees generally include two to three Board members. At times, non-Board CPAs or other professionals are also appointed for their expertise in relevant areas. All committee members are appointed by the presiding officer of the OAB. The committees do not have binding authority, but make recommendations to the full Board for consideration and approval.

# Agency Vision, Mission, and Values

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**Vision:** To be a premier regulatory agency that provides exemplary consumer protection and customer service, fosters high ethical standards, promotes continuous quality in the practice of public accountancy, operating with maximum efficiency through the effective use of technology and the implementation of best business practices.

**Mission:** To safeguard the public welfare by prescribing the qualifications, monitoring the annual reporting requirements and regulating the professional conduct of individual registrants in public practice and firms authorized to engage in the practice of public accounting in the state of Oklahoma.

## Core Values:

- **Integrity-** It is the personal responsibility of the OAB and staff to maintain the highest possible ethical standards.
- **Quality-** The OAB is committed to improving the delivery of services to the public and to practitioners, maintaining accuracy and thoroughness while consistently applying appropriate rules and laws.
- **Accountability-** The OAB and staff accept responsibility for their actions and decisions and are committed to providing accurate, clear, timely and consistent information to the public and to practitioners.
- **Flexibility and Innovation-** The OAB will be forward-thinking, anticipate risks, and respond to rapidly emerging issues with its flexible and innovative programs and operations.
- **Effectiveness and Efficiency-** The OAB recognizes it is primarily supported by fees from registrants and understands its responsibility to manage resources effectively and efficiently.
- **Teamwork-** The OAB will maintain a team of outstanding, highly qualified, experienced professionals, who are expected to collaborate in a work environment based upon cooperation and trust.

# Agency Strategic Goals

	5-year Agency Goals		1-year Agency Goals
1	<i>ENFORCEMENT: Pursue an active, fair, effective, timely and efficient Enforcement Program.</i>	1.1	<i>ENFORCEMENT: Fully operational enforcement function.</i>
2	<i>CUSTOMER SERVICE: Focus resources to deliver the highest standards of public protection and customer service.</i>	2.1	<i>CUSTOMER SERVICE: Fully functional CPE for licensees.</i>
3	<i>OUTREACH: Provide effective and timely outreach to all OAB stakeholders to achieve enhanced understanding between the OAB, the regulated community, and the public through effective communications, interactions, and service.</i>	3.1	
4	<i>ORGANIZATIONAL STRUCTURE: Develop an organizational structure that delivers responsive, effective, efficient, and innovative services.</i>	4.1	
5	<i>TECHNOLOGY: Improve efficiency, information security, and cost-effectiveness through the use of existing and emerging technologies and information services.</i>	5.1	

# Major Initiatives and Reform Efforts for FY21 and FY22

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The Accountancy Board is implementing a new licensing system called Thentia. With the new system in place, the Board expects to have the following abilities:

- ❖ Accept credit cards internationally
- ❖ Accept electronic checks
- ❖ Capture all financial activity with new system

# FY20-FY21 Accomplishments and Challenges

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## TOP ACCOMPLISHMENTS

- 1) Resume Off-site board meetings
- 2) Prepare successful legislation for changes to Uniform CPA exam
- 3) Prepare legislation to revise CPE

## CURRENT AND UPCOMING CHALLENGES

- 1) Implement new licensing system
- 2) Ability to make rule changes to accommodate changes at national level

# Agency Key Performance Metrics

Agency Key Performance Metrics							
Metric	FY16	FY17	FY18	FY19	FY20	FY21 YTD	FY26 Target
1 <b>ENFORCEMENT</b> - Maintain a level of 5% or less for people who certificates lapsed after their renewal period.	4%	4%	3%	3%	3%	0%	1%
2 <b>Customer Service</b> - Retain at least 90% customer satisfaction with OAB online registration services.	99%	97%	98%	98%	95%	95%	90%
3 <b>OUTREACH</b> - Increase social media following by 20% based on FY15's levels.	796	873	932	968	1,034	1,034	1,600
4 <b>ORGANIZATIONAL STRUCTURE</b> - Number of forms processed systemically is greater than prior year until 95% is reached.	87%	88%	88%	88%	90%	90%	95%
5 <b>TECHNOLOGY</b> - 100% of OAB services and applications available online.	100%	100%	100%	100%	100%	100%	100%

# Analysis of Expected Changes in Services

#	<b>Reason for Change in Services</b> (Statute Name & Statute Reference or Brief Description of Circumstance)	<b>Service Changes Expected</b> (Briefly describe expected changes to services and how it will impact citizens/customers and the agency.)
1	CPA Exam Candidates can test year-round	Previously, candidates of the CPA Exam could only test in “windows” with one month in each quarter closed for test evaluation.
2	New CPA Exam in 2024	The new CPA Exam will incorporate technology into the exam. The OAB will need to change its statutes to accommodate this new version of the Uniform CPA Examination.



# Groups of People Served by the Agency

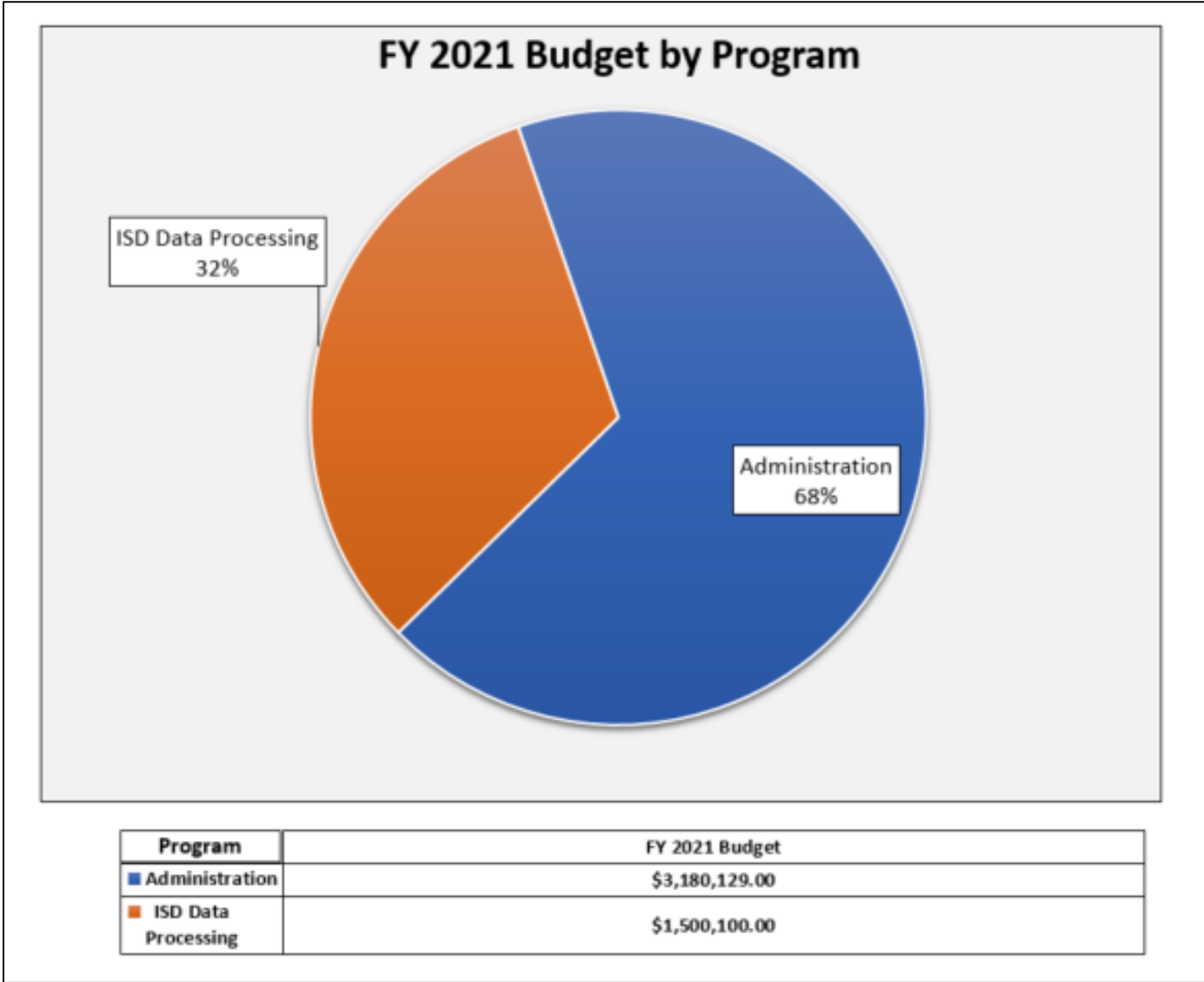
#	Group Served [group name, eligibility criteria of group, demographic description, etc.]	Services Received by Group	Estimated Changes in Group Served and Services (within next 5 years)
1	Exam Candidates	Qualifying and facilitating exam candidates to test	There are approximately 1,020 exam candidates.
2	CPAs/PAs	Current CPAs and PAs	There are approximately 10,806 CPAs.
3	Public Accounting Firms	CPA firms	There are approximately 1,123 public accounting firms.
4	Citizens/Public	Public protection	Continuous peer review and other methods of public protection

# FY2020 Expenditures by Program, Leader, and People Served

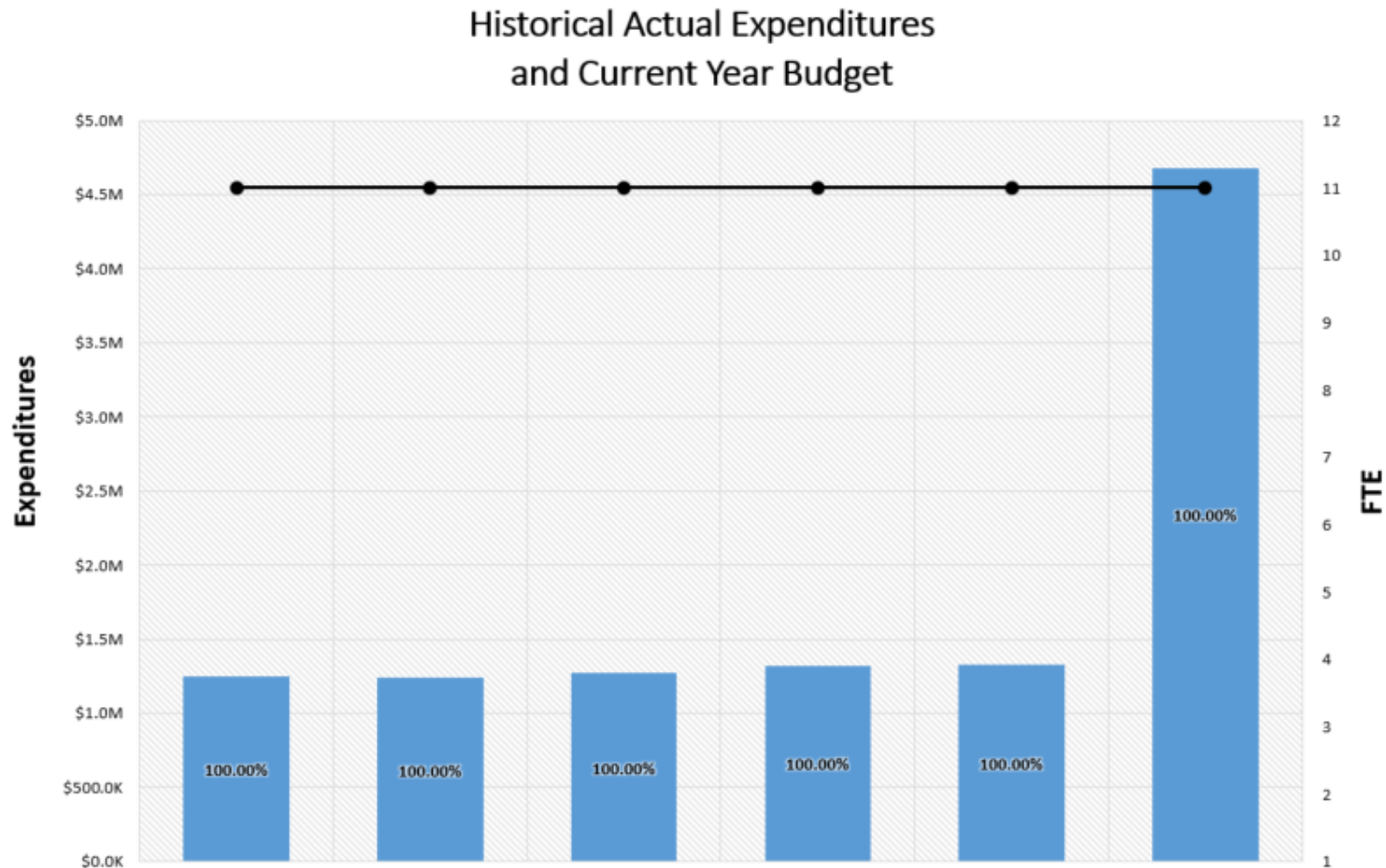
Program/Dept Name	Brief Description of Program/Dept	FY2020 Annual Expenditures	FY2020 % of Total Expenditures	Accountable Leader for Program/Dept	# of People Served by Program/Dept
Licensing and Regulation of the Accounting Industry	The Accountancy Board qualifies CPA exam candidates, regulates CPAs/PA as well as CPA firms.	\$1,065,776	80%	Randall A. Ross	11,000
Admin Support Services	Support services such finance, accounting, human resources	\$172,943	12%	Randall A. Ross	Public
IT Support Services	IT support services such as OMES-IT	\$112,315	8%	Randall A. Ross	Public

Note: Include Admin Expenses not attributable to programs as a separate line; total of page should equal total annual expenditures.

# FY2021 Budget by Program



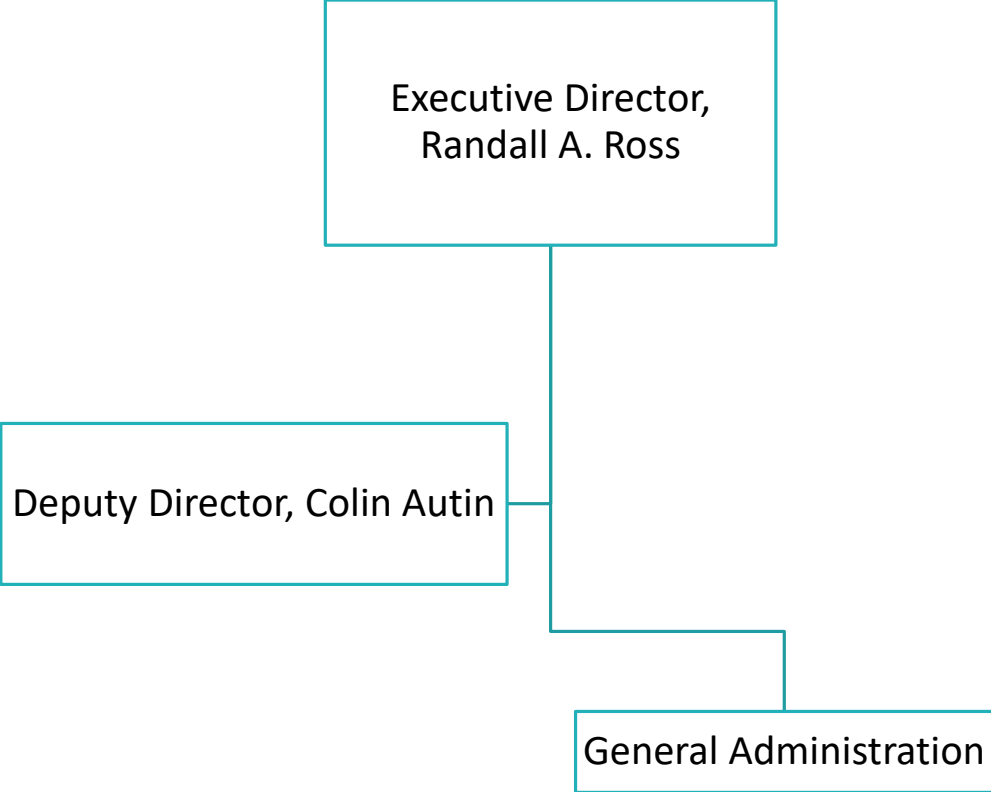
# Historical Actual Expenditures (FY16-20) and Current Year Budget (FY21)



	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 Budget
Appropriated	\$0.0K	\$0.0K	\$0.0K	\$0.0K	\$0.0K	\$0.0K
Revolving	\$1.3M	\$1.2M	\$1.3M	\$1.3M	\$1.3M	\$4.7M
Federal	\$0.0K	\$0.0K	\$0.0K	\$0.0K	\$0.0K	\$0.0K
Agency Special Accounts	\$0.0K	\$0.0K	\$0.0K	\$0.0K	\$0.0K	\$0.0K
<b>Total</b>	<b>\$1.3M</b>	<b>\$1.2M</b>	<b>\$1.3M</b>	<b>\$1.3M</b>	<b>\$1.3M</b>	<b>\$4.7M</b>
<b>FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

Data updated on 09/03/2020

# Organizational Chart for FY21: Agency Leader and Executive Team



# Staffing by Organizational Chart for FY21

Agency Division by Organizational Chart	Division Leader	# Total Staff	# FTE (filled, classified)	# FTE (filled, unclassified)	# Consultants/Contractors/Galt	# Budgeted Vacancies (classified and unclassified)
General Administration	License Coordinator, Jason Doss	1	0	1	0	0
General Administration	Exam Coordinator, Rebekah Flanagan	1	0	1	0	0
General Administration	CPE Coordinator, Heather Grable	1	0	1	0	0
General Administration	Enforcement Coordinator, Lalisa Semrad	1	0	1	0	0
General Administration	Admin Programs Officer, Matthew Sinclair	1	0	1	0	0
General Administration	Accountant II, Chloe Netley	1	0	1	0	0
General Administration	Administrative Assistant II, Patricia Martindale	1	0	1	0	0
General Administration	Administrative Assistant II, Amy Freeman	1	0	1	0	0
General Administration	Administrative Assistant I, Kylee Thompson	1	0	1	0	0

# Layers of Management by Organizational Chart for FY21

