

## 165 - State Board of Accountancy

### A001 Regulation of Public Accountants

As required by Chapter 18.04 RCW, the Board of Accountancy administers exams and issues licenses to certified public accountants (CPAs), CPA firms, and firm owners to ensure public protection and the reliability of financial information. The board establishes and audits compliance with education, examination, good character, ethics, and experience requirements prior to licensure. To continue to meet established performance standards and ethics requirements, the Board reviews and monitors charges against CPAs and firms, and audits compliance with continuing professional education requirements. The Board is funded by license fees paid by CPAs, firms, and firm owners.

Account	FY 2020	FY 2021	Biennial Total
FTE	7.0	7.0	7.0
<b>02J Certified Public Accountants' Account</b>			
02J-1 State	\$994,000	\$1,073,000	\$2,067,000

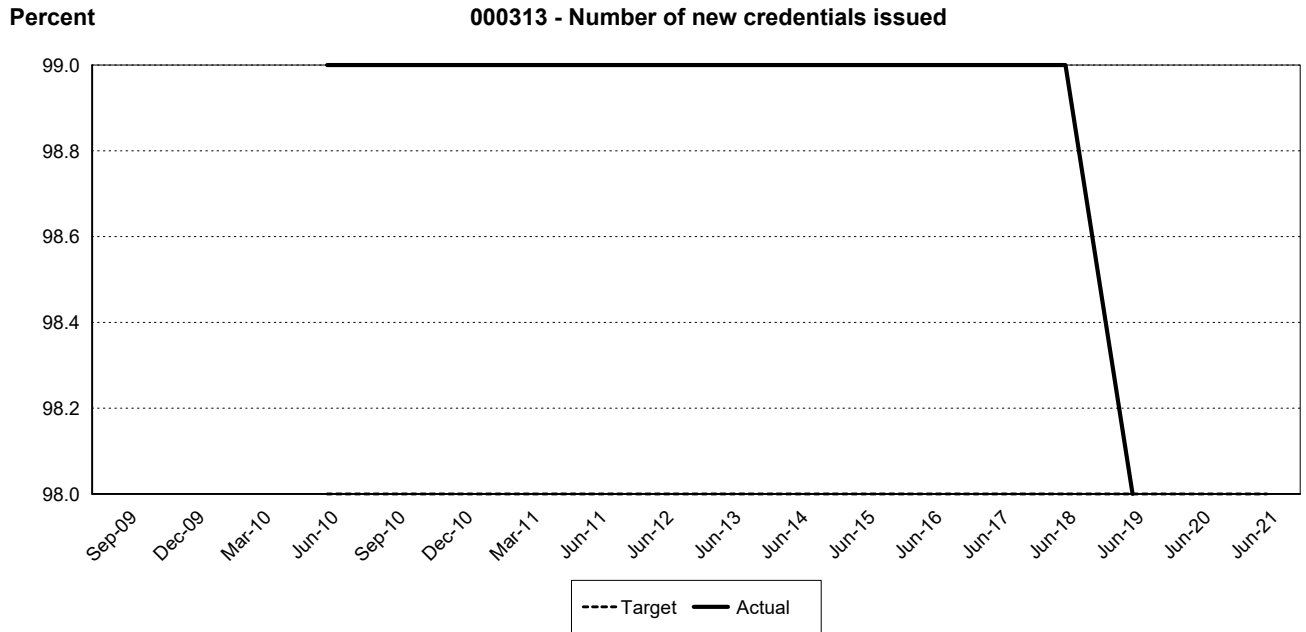
**Statewide Result Area:** Prosperous Economy  
**Statewide Strategy:** Provide consumer protection

#### Expected Results

Ensure public protection and the reliability of financial information.

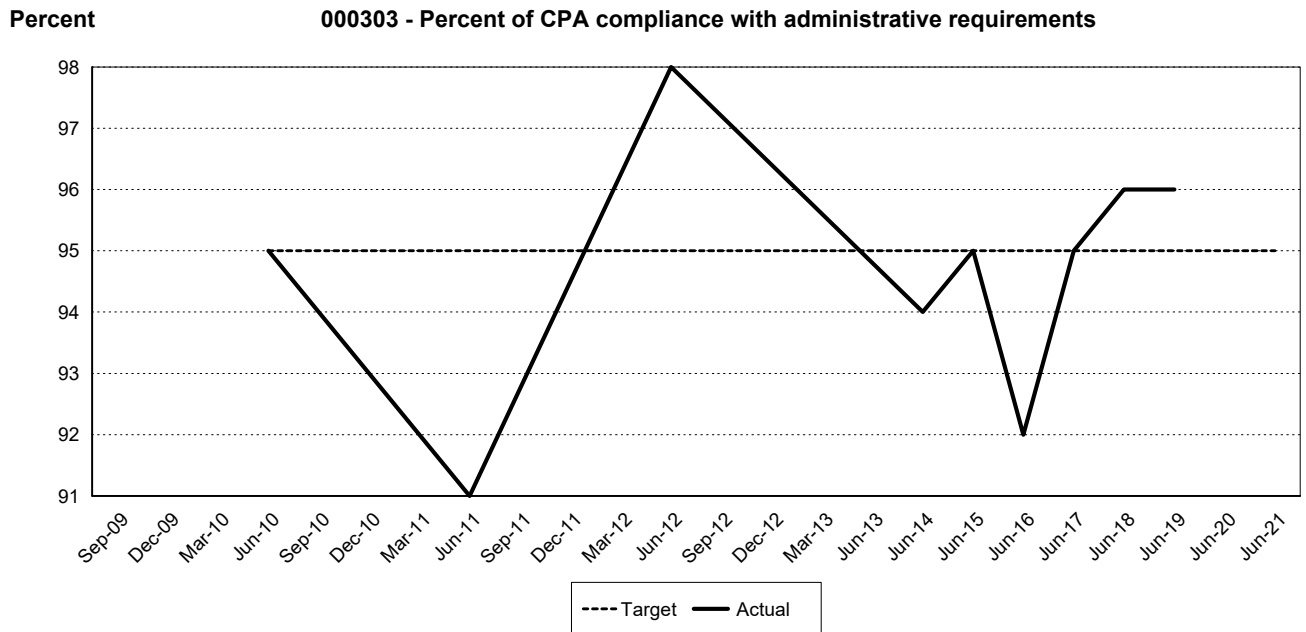
000313 Number of qualified applicants for initial credentialing in Washington State each calendar quarter			
Biennium	Period	Actual	Target
2019-21	A3		98%
	A2		98%
2017-19	A3	98%	98%
	A2	99%	98%
2015-17	A3	99%	98%
	A2	99%	98%

Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity



<b>000303 Percent of individuals and credentialed firms who comply with their continuing credentialing requirements and timely respond to Board compliance monitoring inquiries</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2019-21	A3		95%
	A2		95%
2017-19	A3	96%	95%
	A2	96%	95%
2015-17	A3	95%	95%
	A2	92%	95%

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**A002 Investigation of Public Accountants**

The Board of Accountancy investigates complaints related to the compliance of certified public accountants (CPAs), CPA firms, and firm owners with technical and ethical standards. These standards are established in state and federal laws, board rules, and by various accounting standards boards; U.S. General Accounting Office; federal Office of Management and Budget; Securities and Exchange Commission; Internal Revenue Service; and American Institute of Certified Public Accountants. The board also investigates and takes action against individuals illegally posing as CPAs.

Account	FY 2020	FY 2021	Biennial Total
<b>FTE</b>	2.5	2.5	2.5
<b>02J Certified Public Accountants' Account</b>			
02J-1 State	\$355,000	\$383,000	\$738,000

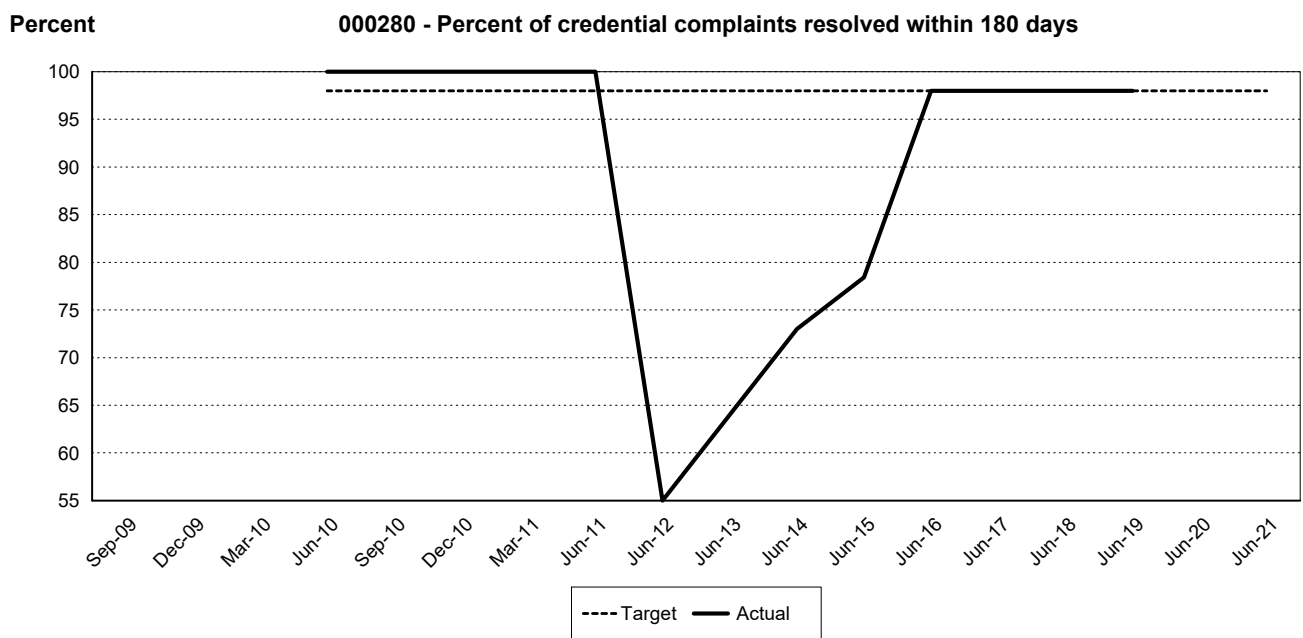
**Statewide Result Area:** Prosperous Economy  
**Statewide Strategy:** Provide consumer protection

**Expected Results**

To timely protect the public from financial harm.

Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity

000280 Revoked, suspended or restricted practice credential complaints that are resolved within 180 days of agency awareness of the event			
Biennium	Period	Actual	Target
2019-21	A3		98%
	A2		98%
2017-19	A3	98%	98%
	A2	98%	98%
2015-17	A3	98%	98%
	A2	98%	98%



**A004 CPA Consumer Protection Information**

The Board of Accountancy provides general and specific consumer protection information and is funded by license fees paid by CPAs, firms, and firm owners.

Account	FY 2020	FY 2021	Biennial Total
FTE	2.8	2.8	2.8
<b>02J Certified Public Accountants' Account</b>			
02J-1 State	\$397,000	\$429,000	\$826,000

**Statewide Result Area:** Prosperous Economy  
**Statewide Strategy:** Provide consumer protection

**Expected Results**

*Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity*

Consumers are satisfied with ease of access to, and usefulness of, agency communication. Consumers receive timely response to complaints, and are satisfied with the types and levels of sanctions imposed by the agency and Board.

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**Grand Total**

	<b>FY 2020</b>	<b>FY 2021</b>	<b>Biennial Total</b>
<b>FTE's</b>	12.3	12.3	12.3
<b>GFS</b>	\$0	\$0	\$0
<b>Other</b>	\$1,746,000	\$1,885,000	\$3,631,000
<b>Total</b>	\$1,746,000	\$1,885,000	\$3,631,000