



# **Oklahoma Accountancy Board**

## **MISSION DRIVEN STRATEGIC PLAN**

### **Fiscal Years 2011 — 2015**

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## Introduction

This Strategic Plan identifies 5 goals and 17 key performance measures developed to enable the Oklahoma Accountancy Board (OAB) to meet its mission to protect the public. By statutory mandate, protection of the public shall be the OAB's highest priority in the exercise of its licensing, regulatory, and disciplinary functions. Whenever the protection of the public is inconsistent with other interests sought to be promoted, the protection of the public shall be paramount. In meeting its mandate and mission, the OAB strives to deliver the highest standards of service to all concerned, affected, and interested parties.

This plan has been prepared in compliance with O.S. Title 59, Sections 15.1 through 15.38, also known as the Oklahoma Accountancy Act (OAA), as well as the OAB's rules and it is consistent with the direction stated in the Office of State Finance's Strategic Planning Instructions document.

This plan is the outcome of planning workshops conducted by the OAB staff, with direction from Members of the Board. The plan is intended to be staged over a five-year period and will be updated as warranted. It reflects the mandates of recent reform legislation, sunset review priorities, implementation of practice privilege, consideration of a mandatory peer review process, and it takes into account future resource needs.



## **Mission Statement**

The mission of the Oklahoma Accountancy Board is 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.

## **Vision Statement**

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.



## Core Values and Guiding Principles

- ◆ **Integrity:** Given the nature and significance of the OAB's mission under the Act, 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 Overview



The first accountancy law was enacted by the Oklahoma Legislature in 1917 and 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.

The OAB regulates the accounting profession for the public protection. Licensed practitioners are the Certified Public Accountant (CPA) and the Public Accountant (PA). By authority of the OAA the OAB:

- Is responsible for the administration of the National Uniform CPA Examination to Oklahoma candidates.
- Certifies, licenses, and renews licenses of individual CPAs and PAs;
- Registers CPAs, PAs and, firms;
- Receives and investigates complaints and takes disciplinary action against licensees for violation of State statute and the OAB's rules;
- Monitors compliance with continuing education requirements;
- Assures compliance with the Peer Review Program which monitors the work of CPAs, PAs, and firms that hold permits and perform audits and reviews to ensure adherence to professional standards; and
- Promulgates rules establishing the qualifications for obtaining a permit to practice public accounting in Oklahoma.

Given that the primary purpose of the OAB is to protect and serve the public, the populations most directly affected by the OAB and its licensees are those individuals and organizations who:

- Rely on financial information prepared or examined by CPAs, PAs, and firms;
- Use the services of CPAs, PAs, and firms in public practice; and
- Employ CPAs and PAs in their own organizations.

The populations governed by the OAB are:

- Examination Candidates;
- CPAs and PAs; and
- Public Accounting Firms

In addition, the OAB has direct impact on:

- Providers of continuing professional education
- Higher education institutions
- Other regulatory agencies
- Associations of accounting professionals
- Individuals interested in taking the CPA examination
- Sponsoring organizations for the Peer Review program, and
- Peer Reviewers

The OAB currently regulates nearly 12,000 individual licensees and approximately 930 firms. The OAB is self-funded, supported by fees imposed upon the professional community it regulates. The OAB draws no monies from the General Fund of the State of Oklahoma. Renewal fees fund the Enforcement and the Continuing Professional Education Programs, as well as general administrative functions.

The objective of the OAB's Enforcement Program is to protect consumers, minimize substandard practice, rehabilitate licensees, and discipline licensees as warranted. The OAB is unique in its authority to discipline not only individuals but also firms. This program is assisted with professional investigative CPAs under contract.

Enforcement activities include investigating complaints against persons and firms practicing without a license and taking disciplinary actions against licensees for violations of State Statute and the OAB's rules. Complaints are divided into two main categories administrative and disciplinary.

Administrative complaints result from non-payment of annual renewal fees, failure to complete the annual permit or registration application, failure to satisfy peer review requirements, or insufficient continuing professional education hours. These complaints, by sheer volume, are a significant workload for all divisions, from initiation of a complaint to its final resolution.

Disciplinary complaints are fewer in number, but far greater in complexity. These cases generally require moderate to extensive investigation, proceed to informal conferences and may eventually become case hearings before an Administrative Law Judge or the OAB.

Significant environmental factors currently affecting the OAB include:

- A relatively stable resident regulated population;
- A high likelihood of an increasing number of out-of-state individuals and firms becoming subject to Oklahoma regulatory authority due to consumer and licensee mobility coupled with online service capabilities;
- Varying levels of consumer confidence in the professionalism of CPAs and PAs;
- Lack of attention by a small proportion of the licensed population to the administrative requirements of the OAA or the OAB's rules;
- Increasing mobility of licensees on a national scale;
- National and multi-state variability in regulation and regulatory perspectives that may increase regulatory challenges and may create unnecessary burdens on multi-state practice;
- The increased complexity of professional requirements which increases implementation costs to the small business consumers of professional services thereby potentially increasing instances of technical non-compliance or migration of licensees to an unlicensed status; and
- An aged IT infrastructure that cannot provide an adequate technological based licensing, registration system or other communication alternatives which could otherwise be made available for the regulated community and the public.

The Licensure Program ensures that individuals possess the necessary knowledge and qualifications to competently and ethically practice public accounting. The examination and license elements of the program provide entry level competence. Because of the dynamic, progressive nature of the profession, licensees must continually update their skills and knowledge to remain qualified to practice. The OAB's Continuing Education Program focuses on ensuring that licensees maintain the current professional knowledge necessary for competent performance. The OAB, through its Licensure Program, is responsible for the administration of the Uniform CPA Examination to Oklahoma candidates; certifies, licenses, and renews the licenses of individual CPAs and PAs, as well as registers CPA and PA firms. The OAB also administers a Peer Review program which requires firms and sole practitioners who perform audit or review services to undergo a peer review. The Board has developed this program as an enhancement of the Board's mission to protect the public.

The Board serves as a critical educational tool for the public and the profession. The Board's website includes information for the public, regarding their current status with Board as well as other important issues. The Board intends to extensively enhance the services and information available on the Board's website. The Board also plans to significantly expand its outreach program, presenting informative programs throughout the state including presentations made to public forums, civic clubs, and educational institutions. These presentations are intended to educate the public about how to verify that the individual they are considering engaging to perform accounting services is qualified to do so as well as to advise the public regarding information and services available to them on the Board's website

## **Mission Driven Goals**

All goals support the mission and vision of the OAB. Goals are numbered for reference. However, the Key Performance Measures (KPM), listed under each goal are prioritized by number. The OAB will use performance measures, where applicable, to track progress in achieving its goals and Key Performance Measures, and to identify areas for improvement. Performance measures will reflect the consumer protection mission of the OAB and provide a common focus for achievement.

In an environment of limited fiscal resources, the OAB articulates the following goals:

- GOAL 1                    ENFORCEMENT**  
Pursue an active, fair, effective, timely and efficient Enforcement Program.
  
- GOAL 2                    CUSTOMER SERVICE**  
Focus resources to deliver the highest standards of public protection and customer service.
  
- GOAL 3                    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.
  
- GOAL 4                    ORGANIZATIONAL STRUCTURE**  
Develop an organizational structure that delivers responsive, effective, efficient, and innovative services.
  
- GOAL 5                    TECHNOLOGY**  
Improve efficiency, information security, and cost-effectiveness through the use of existing and emerging technologies and information services.

## Key Performance Measures

### Goal 1: ENFORCEMENT

To pursue an active, fair, timely, effective and efficient Enforcement Program.

KPM	BUDGETED FY-2011	FY-2012	FY2013	FY2014	FY2015	GOAL 1 Plan Totals
1-1*	-	-	-	-	-	-
1-2	-	-	-	-	-	-
1-3	-	-	-	-	-	-
<b>TOTALS:</b>	-	-	-	-	-	-

\*Enterprise software costs shown under KPM 5-1

### KEY PERFORMANCE MEASURES / ACTION PLANS

- 1-1 FY-2011-2012: Utilize statewide Licensing Enterprise Software System for regulatory agencies to create an enforcement tracking database that is capable of providing needed statistical information to track and monitor the consistency and timeliness of program actions.
- 1-2 FY-2011-2012: Review and refine the current protocols and timelines for prioritizing, tracking and processing complaints and enforcement cases.
- 1-3 FY-2011-2015: Continue to interface with other accounting regulatory agencies and with NASBA's Accountancy Licensee Database (ALD) to assist OAB's enforcement responsibilities.

### OUTPUTS TO BE MEASURED

- .01 Number of disciplinary complaints/referrals processed  
.02 Number of administrative complaints processed  
.03 Number of complaints resolved  
.04 Number of rules changed  
.05 Number of hearings held  
.06 Number of files closed

## **OUTCOMES TO BE MEASURED**

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- .01 Percentage of administrative complaints closed within 4 months
- .02 Percent of documented complaints resolved within 6 months
- .03 Percentage of disciplinary complaints closed with voluntary compliance or continuing professional education
- .04 Rate of violations
- .05 Recidivism rate for those receiving disciplinary action
- .06 Percent of complaints resolved resulting in disciplinary action
- .07 Total administrative penalties and costs assessed annually.
- .08 Percentage of cases that are reviewed by the Enforcement Committee within 30 days of having been filed with the OAB

## Goal 2: CUSTOMER SERVICE

Focus resources to deliver the highest standards of public protection and customer service.

KPM	BUDGETED FY-2011	FY-2012	FY2013	FY2014	FY2015	GOAL 2 Plan Totals
2-1	\$15,000	\$1,200	\$1,200	\$1,200	\$1,200	\$19,800
2-2*	-	-	-	-	-	-
2-3**	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
2-4	-	-	-	-	-	-
<b>TOTALS:</b>	<b>\$17,000</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$29,800</b>

\* Enterprise software costs shown under KPM 5-1

\*\* Amounts budgeted for training may change in response to identified needs

### KEY PERFORMANCE MEASURES / ACTION PLANS

- 2-1 FY-2011: Identify and obtain a Customer Relations Management (CRM) and call tracking software system to standardize and monitor customer care service levels provided by staff and allow problem solution and customer contact history information to be integrated with the enterprise software system database, providing desktop access to customer care files within each program area.
- 2-2 FY-2011-2012: Make all registrant and candidate forms available online as either internally created fillable forms or in a format that can be uploaded directly into the enterprise database.
- 2-3 FY-2011-2014: Evaluate staff annually and provide essential training to achieve and maintain currency and optimum customer service skill levels.
- 2-4 FY-2011-2012: Establish and standardize customer contact, application processing, response times as well as other customer care activities in each of the program areas.

### OUTPUTS TO BE MEASURED

- .01 Number of customers served by telephone
- .02 Number of customers served by written response
- .03 Percentage of surveyed customer respondents expressing overall satisfaction with service received
- .04 Percentage of surveyed customer respondents identifying ways to improve service delivery

## **OUTCOMES TO BE MEASURED**

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- .01 Number of customers surveyed that report a 75% or higher satisfaction rate with the timeliness of OAB's response to their complaint, problem or request for information
- .02 Number of customers surveyed that report a 75% or higher satisfaction rate with the quality of customer service they received from the OAB in response to their complaint, problem or request for information

### Goal 3: OUTREACH

Provide effective and timely outreach to all OAB stakeholders in order to achieve enhanced understanding between the OAB, the regulated community and the public through effective communications, interactions, and service.

KPM	BUDGETED FY-2011	FY-2012	FY2013	FY2014	FY2015	GOAL 3 Plan Totals
3-1	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
3-2	20,000	20,000	20,000	20,000	20,000	\$100,000
3-3*	-	-	-	-	-	-
3-4	-	-	-	-	-	-
<b>TOTALS:</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$150,000</b>

\* Enterprise software costs shown under KPM 5-1

### KEY PERFORMANCE MEASURES / ACTION PLANS

- 3-1** FY-2011: Publish and distribute a semi-annual newsletter in both hardcopy and electronic format.
- 3-2** FY-2011-2014: Hold 10-12 offsite events for the public, Candidates or Registrants and 1-2 offsite OAB meetings, annually; this may include the development and offering of CPE on the Oklahoma Accountancy Act and OAB's rules.
- 3-3** FY-2011-2012: Implement website enhancements that include an online satisfaction survey, "Request a Speaker" section, a registrant discipline information section, a CPE tracker and a checklist on how to become eligible for the CPA exam. Some changes can be made by OAB staff administratively; others will be facilitated through fully integrated enterprise software system.
- 3-4** FY-2011-2015: Ensure that the language and information contained in all OAB hardcopy and electronic communications is kept current.

### OUTPUTS TO BE MEASURED

- .01 Number of newsletters
- .02 Number and type of offsite events, i.e. Candidates, Registrants, Board meetings etc.
- .03 Number of website enhancements
- .04 Number of written responses to inquiries

## **OUTCOMES TO BE MEASURED**

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- .01 75% surveyed consumer satisfaction rate with ease of access to, and usefulness of, OAB communications
- .02 Number of customers surveyed that report a 75% or higher satisfaction rate with the ease of access to, and usefulness of, OAB communications

## Goal 4: ORGANIZATIONAL STRUCTURE

Develop an organizational structure that delivers responsive, effective, and innovative services.

KPM	BUDGETED FY-2011	FY-2012	FY2013	FY2014	FY2015	GOAL 4 Plan Totals
4-1	\$30,000	-	-	-	-	\$30,000
4-2*	-	-	-	-	-	-
4-3	-	-	-	-	-	-
<b>TOTALS:</b>	\$30,000	-	-	-	-	\$30,000

\* Enterprise software costs shown under KPM 5-1

### KEY PERFORMANCE MEASURES / ACTION PLANS

- 4-1 FY-2011-2012: In preparation of enterprise software system implementation, perform a complete business analysis which fully documents and assesses current OAB workflow, processes and structural framework to ensure that resources are used efficiently and that programs are managed effectively, and in a manner consistent with strategic goals, laws, rules and best practices.
- 4-2 FY-2011-2015: Utilizing enterprise software system, create statistical queries and reports to track and measure progress made or additional adjustments needed to workflow processes to meet program management goals.
- 4-3 FY-2011-2012: Work with Oklahoma Office of Personnel Management Office of Workforce Planning to Develop a Workforce and Succession Plan to ensure that the OAB is able to provide for adequate staffing and skill levels in response to changing needs as well as employee retirement and attrition.

### OUTPUTS TO BE MEASURED

- .01 Number of forms processed by each program
- .02 Number of customer contacts by phone
- .03 Number of customer contacts by letter

### OUTCOMES TO BE MEASURED

- .01 Number of forms processed by each program within established guidelines for timeliness and accuracy
- .02 Employee turnover rate

## Goal 5: TECHNOLOGY

Improve efficiency, information security, and cost-effectiveness through the use of existing and emerging technologies and information services.

KPM	BUDGETED FY-2011	FY-2012	FY2013	FY2014	FY2015	GOAL 5 Plan Totals
5-1	\$250,000	\$18,000*	\$18,000	\$18,000	\$18,000	\$322,000
5-2	-	-	-	-	-	-
5-3	\$72,000	-	-	-	-	\$72,000
<b>TOTALS:</b>	<b>\$322,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$394,000</b>

\* Estimated annual support costs

### KEY PERFORMANCE MEASURES / ACTION PLANS

- 5-1** FY-2011: Identify, obtain and implement an enterprise licensing software system that will provide an integrated database solution to include CRM capabilities, document imaging, automated workflow processes and, internal system reports and queries.
- 5-2** FY-2011-2014: Utilize imaging component of enterprise software system to create individual candidate and registrant digital files.
- 5-3** FY-2011-2012: Obtain electronic content management document imaging system to include hardware and software and begin point-forward scanning of incoming documents as well as scan hardcopy files in accordance with the OAB Records Disposition Schedule.

### OUTPUTS TO BE MEASURED

- .01 Number of inquires and requests responded to by each program
- .02 Number call histories entered into call tracking system
- .03 Number of documents scanned into enterprise system
- .04 Number of electronic files created in enterprise system
- .05 Number of reports customized in enterprise system

### OUTCOMES TO BE MEASURED

- .01 Percentage of requests completed within standard time frames
- .02 Percentage of inquires answered within standard time frames

## Plan Cost Totals

GOALS	BUDGETED FY-2011	FY-2012	FY2013	FY2014	FY2015	Plan Totals
#1* Enforcement	-	-	-	-	-	-
#2 Customer Svc.	17,000	3,200	3,200	3,200	3,200	29,800
#3 Outreach	30,000	30,000	30,000	30,000	30,000	150,000
#4 Org. Structure	30,000	-	-	-	-	30,000
#5** Technology	322,000	18,000	18,000	18,000	18,000	394,000
<b>TOTALS:</b>	<b>\$399,000</b>	<b>\$51,200</b>	<b>\$51,200</b>	<b>\$51,200</b>	<b>\$51,200</b>	<b>\$603,800</b>

\* Anticipated costs for Enforcement module of the Enterprise system are included in Goal 5 / KPM 5-1

\*\*KPM 5 total budgeted amounts do not necessarily include all of the costs that may be incurred in acquisition and implementation of the enterprise licensing software system.

