

ACCOUNTANCY BOARD OF OHIO

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John R. Kasich, Governor John E. Patterson, Executive Director

Testimony of John E. Patterson, Executive Director Accountancy Board of Ohio Before the Finance Subcommittee on Higher Education, (Rick Perales, Chair)

February 23, 2017

Chairman Perales and Members of the Committee:

I am John Patterson and I have been the Executive Director of the Accountancy Board of Ohio since January 14, 2013.

Our Board is totally funded by fees from our registrants and applicants. We do not spend money from the General Revenue Fund.

We provide scholarships to complete the final 30 hours necessary to sit for the CPA Examination.

Our Board is a national leader in CPA mobility, making Ohio an attractive state to do business.

Our Board members are active nationally with the National Association of State Boards of Accountancy. Our Board member, Michael Fritz, is the Great Lakes Regional Director for the National Association of State Boards of Accountancy.

We are very proud of a strong working relationship with the Ohio Society of CPAs.

The recommended budget amounts for fiscal years 2018 and 2019 represent a slight increase. This is a slight increase in 2018 for cost of living, insurance, etc. (Standard) and an increase in 2019 for the cost of the licensing board's new eLicense 3.0 system.

That is well within the amount of fees we currently generate.

The Accountancy Board provides high level services while having one of the lowest-average licensee fees of any state in the United States.

In summary, the Accountancy Board does not spend any money from the General Revenue Fund.

We provide a high level of service with low fees. We respectfully request that our fee funded operations be approved at the levels recommended in the Executive Budget Request.