

	FY 2018 Actual	FY 2019 Estimated	FY 2020 Requested	FY 2020 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	384,016	402,958	408,188	396,494
Travel	35,661	33,000	39,000	33,000
Contractual Services	124,158	171,448	171,448	171,448
Commodities	5,163	8,552	9,000	8,552
Capital Outlay - Equipment	0	5,000	5,000	5,000
<b>Totals</b>	<b>548,998</b>	<b>620,958</b>	<b>632,636</b>	<b>614,494</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	479,870	580,910	594,952	594,952
Board of Public Accountancy	650,038	635,000	640,000	640,000
Less: Est Cash Available	-580,910	-594,952	-602,316	-620,458
<b>Totals</b>	<b>548,998</b>	<b>620,958</b>	<b>632,636</b>	<b>614,494</b>
<b><u>Summary Of Positions</u></b>				
Permanent Full-Time	5	5	5	5
Part-Time	0	0	0	0
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
<b>Totals</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b><u>Summary Of Funding</u></b>				
General Funds	0	0	0	0
State Support Funds	0	0	0	0
Special Funds	548,998	620,958	632,636	614,494
<b>Totals</b>	<b>548,998</b>	<b>620,958</b>	<b>632,636</b>	<b>614,494</b>

**Agency Description and Programs**

Section 73-33-3, Mississippi Code of 1972, established the Board of Public Accountancy, which is responsible for administering the CPA examination. The Board has the authority to issue certificates for Certified Public Accountants to practice public accountancy in Mississippi, and to revoke such certificates for due cause. The Board, which consists of seven-members and funded entirely through the receipt of fees from the issuance of licenses, license renewals, and examinations.

**1. Regulation**

This program is responsible for regulating the practice of Certified Public Accountants in the State of Mississippi. The Board examines qualified applicants and ensures that only qualified individuals are licensed to practice. Each licensee must maintain a competency level, through continuing education, that is adequate for the practice as Certified Public Accountants.

	FY 2018 Actual	FY 2019 Estimated	FY 2020 Requested	FY 2020 Recommended
<b><u>Summary By Program</u></b>				
1. Regulation				
Total Funds	548,998	620,958	632,636	614,494