

MS STATE BOARD OF PUBLIC ACCOUNTANCY 5 OLD RIVER PLACE, SUITE 104, JACKSON, MS

SUSAN M. HARRIS

AGENCY ADDRESS CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2011	Estimate Expenses FY Ending June 30, 2012	Requested for FY Ending June 30, 2013	Requested Increase (+) or Decrease (-) FY 2013 vs. FY 2012 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	362,244	386,239	386,239		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	5,360	9,000	9,000		
Total Salaries, Wages & Fringe Benefits	367,604	395,239	395,239		
2. Travel					
a. Travel & Subsistence (In-State)	9,072	15,000	15,000		
b. Travel & Subsistence (Out-of-State)	15,545	25,000	25,000		
c. Travel & Subsistence (Out-of-Country)					
Total Travel	24,617	40,000	40,000		
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	9,774	10,000	10,000		
b. Communications, Transportation & Utilities	15,045	11,000	11,000		
c. Public Information					
d. Rents	46,542	54,300	54,300		
e. Repairs & Service		1,000	1,000		
f. Fees, Professional & Other Services	31,698	57,500	57,500		
g. Other Contractual Services	5,712	6,200	6,200		
h. Data Processing	9,807	60,000	60,000		
i. Other					
Total Contractual Services	118,578	200,000	200,000		
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	7,534	10,000	10,000		
c. Equipment, Repair Parts, Supplies & Accessories					
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	5,010	3,000	3,000		
Total Commodities	12,544	13,000	13,000		
D. CAPITAL OUTLAY:					
1. Total Other Than Equipment (Schedule D-1)					
2. Equipment (Schedule D-2):					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment	1,311	2,500	2,500		
d. IS Equipment (Data Processing & Telecommunications)		5,500	5,500		
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	1,311	8,000	8,000		
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	524,654	656,239	656,239		
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	298,616	351,971	295,732	(56,239)	(15.97%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
MS State Board of Public Accountancy	578,009	600,000	625,000	25,000	4.16%
Less: Estimated Cash Available Next Fiscal Period	(351,971)	(295,732)	(264,493)	(31,239)	(10.56%)
TOTAL FUNDS (equals Total Expenditures above)	524,654	656,239	656,239		
GENERAL FUND LAPSE					
III. PERSONNEL DATA					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	6	6	6		
b.) Full T-L					
c.) Part Perm.					
d.) Part T-L					
Average Annual Vacancy Rate (Percentage)	0.08	0.04		(0.04)	
a.) Full Perm					
b.) Full T-L					
c.) Part Perm.					
d.) Part T-L					

Approved by: Susan M. Harris
Official of Board or Commission

Budget Officer: Susan M. Harris / executivedirector@msbpa.ms.gov

Phone Number: 601-354-7320

Submitted by: Susan M. Harris
Name

Title: Executive Director

Date: August 1, 2011

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2011 Actual Amount	% Of Line Item	% Of Total Budget	FY 2012 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2013 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	367,604	100.00%		395,239	100.00%		395,239	100.00%	
10.									
11.									
12.									
Total Salaries	367,604		70.06%	395,239		60.22%	395,239		60.22%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	24,617	100.00%		40,000	100.00%		40,000	100.00%	
10.									
11.									
12.									
Total Travel	24,617		4.69%	40,000		6.09%	40,000		6.09%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	118,578	100.00%		200,000	100.00%		200,000	100.00%	
10.									
11.									
12.									
Total Contractual	118,578		22.60%	200,000		30.47%	200,000		30.47%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	12,544	100.00%		13,000	100.00%		13,000	100.00%	
10.									
11.									
12.									
Total Commodities	12,544		2.39%	13,000		1.98%	13,000		1.98%

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2011 Actual Amount	% Of Line Item	% Of Total Budget	FY 2012 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2013 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Other Than Equipment									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	1,311	100.00%		8,000	100.00%		8,000	100.00%	
10.									
11.									
12.									
Total Equipment	1,311		0.24%	8,000		1.21%	8,000		1.21%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Vehicles									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Wireless Comm. Devices									

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2011 Actual Amount	% Of Line Item	% Of Total Budget	FY 2012 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2013 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Subsidies, Loans & Grants									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	524,654	100.00%		656,239	100.00%		656,239	100.00%	
10.									
11.									
12.									
TOTAL	524,654		100.00%	656,239		100.00%	656,239		100.00%

SPECIAL FUNDS DETAIL

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2011	(2) Estimated Revenues FY 2012	(3) Requested Revenues FY 2013
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered			
Budget Contingency Fund	BCF - Budget Contingency Fund			
Education Enhancement Fund	EEF - Education Enhancement Fund			
Health Care Expendable Fund	HCEF - Health Care Expendable Fund			
Tobacco Control Fund	TCF - Tobacco Control Fund			
ARRA - Education, Discretionary, FMAP	ARRA - Education, Discretionary, FMAP			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Section S TOTAL				

A. FEDERAL FUNDS*		Percentage Match Requirement		(1) Actual Revenues FY 2011	(2) Estimated Revenues FY 2012	(3) Requested Revenues FY 2013
Source (Fund Number)	Detailed Description of Source	FY 2012	FY 2013			
	Cash Balance-Unencumbered					
Section A TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2011	(2) Estimated Revenues FY 2012	(3) Requested Revenues FY 2013
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	298,616	351,971	295,732
MS State Board of Public Accountancy	Fees, civil penalties, disciplinary	578,009	600,000	625,000
Section B TOTAL		876,625	951,971	920,732

Section S + A + B TOTAL		876,625	951,971	920,732
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C. TREASURY FUND/BANK ACCOUNTS*			(1) Reconciled Balance as of 6/30/11	(2) Balance as of 6/30/12	(3) Balance as of 6/30/13
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
MS State Board of Public Accountancy	3845	Fees, civil penalties, disciplinary	351,971	295,732	264,493

* Any non-federal funds that have restricted uses must be identified and narrative of restrictions attached.

**NARRATIVE OF SPECIAL FUNDS DETAIL
AND TREASURY FUND/BANK ACCOUNTS**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

OTHER SPECIAL FUNDS

STATE SUPPORT SPECIAL FUNDS

None

OTHER SPECIAL FUNDS

The Mississippi State Board of Public Accountancy's funds its operations through the collection of fees in Treasury Fund 3845 from applications and registrations of CPAs, CPA (retired)s, disciplinary costs reimbursements, civil penalties and fees for candidate CPA examination applications. FY2011 collections of \$578,009 include:

CPA annual registration	\$407,650
CPA applications	35,000
Examination applications	95,000
Disciplinary costs and civil penalties	36,354
Other	4,005

The Board does not currently collect registration for CPA firms permits.

TREASURY FUND/BANK

TREASURY FUND/BANK

The Mississippi State Board of Public Accountancy's Treasury Fund 3845 is its only budgeted fund and is used to account for receipt of special fund fees and operating expenditures.

The Board maintains a clearing (collection) account with Regions bank that is not budgeted. The account is used only for the specific deposit of many applicants' checks and money orders to be converted to one check to transfer receipts to the State Treasury Special Fund 3845 and Agency Fund 3850. The clearing account is also authorized by DFA to be used for refunds as needed.

The Board maintains an agency fund (State Treasury Fund 3850) that is not budgeted. The funds are the property of the examination candidates and are being held by the Board as their agent. The funds are restricted for transfer to the National Association of State Boards of Accountancy (NASBA) on behalf of the examination candidates in payment of examination providers. The candidates are individually responsible for the various related charges:

- (1) national data base fee - NASBA,
- (2) testing center sit fee - Prometric (Sylvan) Testing Centers, and
- (3) computerized examination - American Institute of Certified Public Accountants.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY
AGENCY _____

Program No. _____ of _____ Programs

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2011 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				367,604	367,604
Travel				24,617	24,617
Contractual Services				118,578	118,578
Commodities				12,544	12,544
Other Than Equipment					
Equipment				1,311	1,311
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				524,654	524,654
No. of Positions (FTE)				6.00	6.00

	FY 2012 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				395,239	395,239
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				656,239	656,239
No. of Positions (FTE)				6.00	6.00

	FY 2013 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY
AGENCY _____

Program No. _____ of _____ Programs

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2013 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2013 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2013 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe				395,239	395,239
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				656,239	656,239
No. of Positions (FTE)				6.00	6.00

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

**SUMMARY OF PROGRAMS
FORM MBR-1-03sum**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Agency Name

FUNDING REQUESTED FISCAL YEAR 2013

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. REGULATION				656,239	656,239
SUMMARY OF ALL PROGRAMS				656,239	656,239

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

	FY 2011 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				367,604	367,604
Travel				24,617	24,617
Contractual Services				118,578	118,578
Commodities				12,544	12,544
Other Than Equipment					
Equipment				1,311	1,311
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				524,654	524,654
No. of Positions (FTE)				6.00	6.00

	FY 2012 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				395,239	395,239
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				656,239	656,239
No. of Positions (FTE)				6.00	6.00

	FY 2013 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

FY 2013 Expansion/Reduction of Existing Activities				
(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries, Wages, Fringe				
Travel				
Contractual Services				
Commodities				
Other Than Equipment				
Equipment				
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total				
No. of Positions (FTE)				

FY 2013 New Activities				
(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries, Wages, Fringe				
Travel				
Contractual Services				
Commodities				
Other Than Equipment				
Equipment				
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total				
No. of Positions (FTE)				

FY 2013 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe			395,239	395,239
Travel			40,000	40,000
Contractual Services			200,000	200,000
Commodities			13,000	13,000
Other Than Equipment				
Equipment			8,000	8,000
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total			656,239	656,239
No. of Positions (FTE)			6.00	6.00

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

PROGRAM DECISION UNITS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
	FY 2012 Appropriation	Escalations By DFA	Non-Recurring Items	Total Funding Change	FY 2013 Total Request			
EXPENDITURES:								
SALARIES	395,239				395,239			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	395,239				395,239			
TRAVEL	40,000				40,000			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	40,000				40,000			
CONTRACTUAL	200,000				200,000			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	200,000				200,000			
COMMODITIES	13,000				13,000			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	13,000				13,000			
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	8,000				8,000			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	8,000				8,000			
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	656,239				656,239			

FUNDING:

GENERAL FUNDS								
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	656,239				656,239			
TOTAL	656,239				656,239			

POSITIONS:

GENERAL FTE								
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	6.00				6.00			
TOTAL FTE	6.00				6.00			

PRIORITY LEVEL:

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PROGRAM NARRATIVE

Program Data Collected in Accordance with the
Mississippi Performance Budget and Strategic Planning Act of 1994
(To Accompany Form MBR-1-03)

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY NAME

PROGRAM NAME

I. Program Description:

The Mississippi State Board of Public Accountancy's mandated purpose, the regulation of certified public accountants (CPAs) and CPA firms in the State of Mississippi, includes setting of standards, regulations, and rules of professional conduct, testing, licensing individuals and firms for the practice of public accounting, investigating and monitoring compliance of CPA and CPA firms, administering Trial Board hearings for disciplinary actions concerning CPA licenses, CPA firm permits and candidates for the CPA examination.

II. Program Objective:

The objective of the program is to protect the public interest by assuring CPAs and CPA firms' maintenance of the highest standards, integrity, and ethics, and compliance with state statutes and regulations related to financial accounting and reporting, and advice on business, tax, and financial affairs.

PROGRAM ACTIVITIES - DESCRIPTION:**CPA examinations:**

- Review educational and other qualifications of applicants to sit for the computerized CPA examinations given continuously during the year.
- Receipt processing fees and testing fees for candidates holding testing fees (AICPA exam, Sylvan sit fees, NASBA data base fees) as an agent for candidates until exam sections completed or canceled within a restricted period.
- Administer the processing of notices to schedule and authorizations to test to candidates to test at the computerized testing centers (Sylvan Centers/Prometric).
- Monitor candidates testing appointments and control/account for all exam events.
- Process and issue Board approved grades following review of advisory grading reports.
- Notify candidates of examination results and necessary actions related to CPA exam.
- Manage any requests for review and/or appeals of examination grades.
- Monitor testing centers for compliance with standards and monitor candidate performance.

Individual CPA licensure:

- Evaluate successful candidates from the CPA exam; analyze applications for Mississippi CPA licensure and issue CPA licenses only to individuals that have met the experience and continuing professional education requirements within the five year requirement.
- Evaluate qualifications of applicants licensed in other states and issue reciprocal CPA licenses for the practice in the State of Mississippi.
- Annually register (January 1) individual CPA licensees in accordance with statute and those satisfying continuing professional education and other applicable standards/requirements.
- Maintain a data base and comprehensive system to provide detail and history of CPA's compliance with registration requirements including continuing professional education, rules of professional conduct, professional standards, and other statutory and regulatory requirements.

CPA firm permits/registration:

- Evaluate and issue firm permits to practice public accounting to CPA firms and offices qualified with 100% CPA ownership, reviewing firm structure/organization, peer review and other requirements as set by statute and rule.
- Evaluate and issue firm permits to CPA firms and offices licensed in other states and issue reciprocal CPA firm permits for the audit practice in the State of Mississippi or for a audit client based in Mississippi.
- Annually register (January 1) CPA firms in accordance with statute and those satisfying applicable standards and requirements.
- Maintain a firm data base and comprehensive system linking with the CPA data base and to provide detail and history of firms compliance with registration requirements including required 100% CPA ownership, appropriate organization, mandatory peer review, firm name, rules of professional conduct, professional standards, and other statutory and regulatory requirements.

Investigative, monitoring, and auditing activities:

- Receive complaints and perform investigations of Mississippi original and reciprocal CPA licensees and CPA firms for alleged misconduct, illegal or unethical conduct, including but not limited to activities related to substandard work, conflicts of interest, lack of integrity, lack of objectivity, fraudulent activities, false and misleading solicitation, holding-out or performing public accounting without a license to practice public accounting, unprofessional or unethical conduct.
- Receive and investigate complaints of non-CPAs holding-out as CPAs, CPA firms, or performing services only

PROGRAM NARRATIVE

Program Data Collected in Accordance with the
Mississippi Performance Budget and Strategic Planning Act of 1994
(To Accompany Form MBR-1-03)

MS STATE BOARD OF PUBLIC ACCOUNTANCY**1 - REGULATION**

AGENCY NAME

PROGRAM NAME

allowed by law to be performed by licensed CPAs and CPA firms, such as attestation services, audits and reviews of financial statements.

- Determine probable cause related to CPAs and CPA firms from analyses related to investigations and working with attorneys, follow disciplinary action procedures and establish Trial Board hearings based on the evidence conclusions from the investigation procedures.
- Determine violation of law by non-CPAs and perform necessary actions to file complaint through the Mississippi court system.
- Monitor CPA/CPA firm's compliance with continuing professional education requirements to maintain competence and quality of CPAs/CPA firms' work products through annual CPE audits. The Board utilizes a contract investigative assistant to maintain the paper trail and audit process.
- Monitor the final work products of licensed CPAs/CPA firms toward the attestation function and other work as necessary through recurring practice review and oversight of the Mississippi Society of CPAs Peer Review program under the Board initiated oversight agreement. The Board has appointed an oversight committee comprising three independent licensed CPAs to monitor its Peer Review program. MSCPA Peer Review program is a national service set by standards of the American Institute of CPAs, which monitors the work products of CPAs. The committee operates independent of the Board, but operates under the agreement requirements and within direction, policies and procedures as established by the Board. In addition, the Board independently monitors the work products of CPAs/CPA firms.

Trial Board and disciplinary activities:

- Control and handle disciplinary cases with due process and as outlined in the Board Rules and Regulations through Investigative Committees to referral of the full Board.
- Act as Trial Board holding formal administrative hearings to hear cases related to complaints against licensed CPAs and CPA firms registered in the State of Mississippi.
- Issue orders documenting the outcome of the administrative hearings and monitor CPAs and CPA firms compliance with the disciplinary actions established in the orders.

Monitoring of National Issues and CPA Professional Regulation:

- Work and meet with the other fifty-three State Boards through national committees and group meetings toward national uniformity and computerization of the CPA examination, substantial uniformity related to certification, licensing, firm registration, investigations, disciplinary actions and compliance, to share vital information, concerns, and solutions toward that goal, and study regulatory issues of concern.

PROGRAM PERFORMANCE INDICATORS AND MEASURES
Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic
Planning Act of 1994

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY NAME

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry out the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	<u>FY 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 CPA examination candidate application	732.00	500.00	500.00
2 Original & reciprocal licenses, retired, reinstatements issued	171.00	200.00	200.00
3 CPA license renewals	3,950.00	4,000.00	4,000.00
4 CPA firm permits registered	800.00	800.00	800.00
5 Investigations	310.00	200.00	200.00
6 Trial Board actions	281.00	100.00	100.00
7 CPE detail audits	60.00	60.00	60.00
8 CPE monitoring	3,765.00	3,800.00	3,800.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	<u>FY 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 Direct cost per investigation	152.46	160.00	160.00
2 Direct cost per CPE compliance monitoring	18.69	20.00	20.00
3 Direct cost per examination application processed	29.06	30.00	30.00
4 Direct cost per license application	87.09	90.00	90.00
5 Direct cost per annual license registration	1.62	1.70	1.70

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	<u>FY 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 Examination candidate completion rate	0.12	0.13	0.14
2 CPE compliance	0.96	0.97	0.98

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

MS STATE BOARD OF PUBLIC ACCOUNTANCY

	Fiscal Year 2012 Funding			FY 2012 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) REGULATION				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	656,239		656,239	
TOTAL	656,239		656,239	
Narrative Explanation:				
SUMMARY OF ALL PROGRAMS				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	656,239		656,239	
TOTAL	656,239		656,239	

MS STATE BOARD OF PUBLIC ACCOUNTANCY
MEMBERS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Agency

A. Explain Rate and manner in which board members are reimbursed:

Mississippi Code 25-3-69 \$40 Per Diem plus expenses

B. Estimated number of meetings FY2012

Ten regular Board meetings, two CPA license presentation ceremonies, two national meetings and several national related assignments and committee meetings, one presentation at MSCPA annual business meeting.

C.	Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
1.	<u>David L. Miller</u>	<u>Tupelo, MS</u>	<u>Governor</u>	<u>10/2008</u>	<u>Five years</u>
2.	<u>Shelly B. Boone</u>	<u>Biloxi, MS</u>	<u>Governor</u>	<u>10/2008</u>	<u>Five years</u>
3.	<u>Willie B. Sims, Jr.</u>	<u>Hattiesburg, MS</u>	<u>Governor</u>	<u>1/2009</u>	<u>Five years</u>
4.	<u>Jim E. Burkes</u>	<u>Jackson, MS</u>	<u>Governor</u>	<u>1/2008</u>	<u>Five years</u>
5.	<u>David E. Clarke</u>	<u>Greenville, MS</u>	<u>Governor</u>	<u>1/2011</u>	<u>Five years</u>
6.	<u>Rick Elam</u>	<u>Oxford, MS</u>	<u>Governor</u>	<u>1/2010</u>	<u>Five years</u>
7.	<u>Angela L. Pannell</u>	<u>Starkville, MS</u>	<u>Governor</u>	<u>6/2011</u>	<u>Five 1/2 years</u>

Identify Statutory Authority (Code Section or Executive Order Number)*

Mississippi Code 73-33-3

*If Executive Order, please attach copy.

**SCHEDULE B
CONTRACTUAL SERVICES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition			
61020 Employee Training	1,039	1,000	1,000
61030 Meeting Registration	8,735	9,000	9,000
TOTAL (A)	9,774	10,000	10,000
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.	15,000	10,000	10,000
611XX Transportation of Goods (61180-61190)	45	1,000	1,000
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
TOTAL (B)	15,045	11,000	11,000
C. PUBLIC INFORMATION ((61300-61399)			
61310 Advertising & Public Information			
61340 Signs & Billboards			
61350 Exhibits & Displays			
TOTAL (C)			
D. RENTS (61400-61499)			
61420 Building & Floor Space	37,700	44,000	44,000
61430 Land			
61440 Office Equipment	8,842	10,000	10,000
61460 Other Equipment			
61470 Capitol Facilities - Rental		300	300
61480 Exhibits, Displays & Conference Rooms			
TOTAL (D)	46,542	54,300	54,300
E. REPAIRS & SERVICES (61500-61599)			
61500 Grounds, Walks, Fences & Lots			
61520 Buildings			
61530 Machinery & Field Equipment			
61540 Motor Vehicles			
61550 Office Equipment & Furniture		1,000	1,000
61580 Shop Equipment			
61590 Miscellaneous Items of Equipment			
TOTAL (E)		1,000	1,000
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61610 Engineering			
61615 SAAS Fees - DFA	628	850	850
61616 MMRS Fees	2,314	3,500	3,500
61620 Department of Audit	30	1,000	1,000
6162X Accounting (61621-61624)			
6163X Legal (61630-61636)	13,322	10,000	10,000
6164X Medical Services (61640-61646)			
61650 State Personnel Board	762	840	840
6165X Personnel Services Contracts (61651-61653)	2,400	10,000	10,000
61658 Personnel Services Contracts - SPAHRS	1,129	10,000	10,000
6166X Expert Witness & Court Reporters(61661-61666)	6,544	16,500	16,500
61670 Laboratory & Testing Fees			
6168X Contract Worker (61682-61688)	77	310	310

**SCHEDULE B
CONTRACTUAL SERVICES CONTINUED**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61690 Other Fees & Services	4,492	4,500	4,500
TOTAL (F)	31,698	57,500	57,500
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	403	950	950
61710 Insurance & Fidelity Bonds	129	150	150
61715 Insurance Computer Equipment			
61720 Membership Dues	5,180	5,100	5,100
61721 Subscriptions			
TOTAL (G)	5,712	6,200	6,200
H. INFORMATION TECHNOLOGY (61900-61990)			
61902 IS Professional Fees - Outside Vendor	3,000		
61905 IS Professional Fees - ITS	73	50,000	50,000
6191X IS Training/Education (61914-61915)	485	500	500
61917 Service Charges to State Data Center	2,818	5,000	5,000
61961 IS Service Warranty	132		
61921 Software Acquisition and Installation		1,000	1,000
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	3,191	3,100	3,100
61924 Long Distance Charges - Outside Vendor			400
61925 Long Distance Charges - ITS	75	400	
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS	33		
61928 Public Network Access Charges - Outside Vendor			
61929 Public Network Access Charges - ITS			
6193X IS Related Rentals (61932-61933)			
61938 Pager Usage Time - Outside Vendor			
61939 Cellular Usage Time - Outside Vendor			
61961 Maintenance/Repair of IS Equipment			
61962 Maintenance/Repair of Telephone Systems (ITS)			
TOTAL (H)	9,807	60,000	60,000
I. OTHER (61991-61999)			
6199X Prior Year Expense (61996-61998)			
61999 Contractual Services - No PO Required			
TOTAL (I)			
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	118,578	200,000	200,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	118,578	200,000	200,000
TOTAL FUNDS	118,578	200,000	200,000

**SCHEDULE C
COMMODITIES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
A. MAINTENANCE & CONSTR. MATERIALS & SUPPLIES (62010-62099)			
62040 Lumber Parts			
62050 Steel & Other Metals			
62060 Paints			
Total (A)			
B. PRINTING & OFFICE SUPPLIES & MATERIALS (62100-62199)			
62110 Printing Binding	344	500	500
62120 Duplication & Reproduction Supplies		500	500
62130 Office Supplies & Materials	735	1,500	1,500
62140 Paper Supplies	739	1,500	1,500
62150 Maps, Manuals, Library Books	223	500	500
62160 Office Equipment (not capital outlay)	5,493	5,500	5,500
Total (B)	7,534	10,000	10,000
C. EQUIPMENT REPAIR PARTS, SUPPLIES & ACCES. (62200-62299)			
62210 Fuels - Gasoline			
62251 Repair Vehicle			
62270 Radio & TV Supply & Repair			
62271 Repair of Comm Systems, Parts			
62290 Other Equipment Repair Parts			
Total (C)			
D. PROFESSIONAL & SCI. SUPPLIES AND MATERIALS (62300-62399)			
62330 Photographic Supplies			
62340 Drugs & Chemicals - Medical & Lab Use			
62390 Other Professional Scientific			
Total (D)			
E. OTHER SUPPLIES & MATERIALS (62400-62999)			
62420 Hardware, Plumbing & Electrical			
62450 Janitor Supplies & Cleaning			
62460 Wearing Material			
62475 Food for Meetings	2,064	1,800	1,800
62520 Decal Signs			
62555 PC Monitors & Parts	1,689	200	200
62560 Eating Utensils			
62590 Other Supplies & Materials	1,257	1,000	1,000
62595 Other Equipment (less than \$1,000)			
Total (E)	5,010	3,000	3,000
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	12,544	13,000	13,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	12,544	13,000	13,000
TOTAL FUNDS	12,544	13,000	13,000

**SCHEDULE D-1
CAPITAL OUTLAY
OTHER THAN EQUIPMENT**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
A. LANDS (63100-63199)			
63110 Land for Buildings			
63120 Land for Right-of-Way			
63130 Land for Aggregates			
63170 Land Purchased for Other Purposes			
TOTAL (A)			
B. BUILDINGS & IMPROVEMENTS (63200-63299)			
63250 Buildings - Purchased, Constructed, Remodeled			
TOTAL (B)			
C. INFRASTRUCTURE & OTHER (63500-63999)			
635XX Other			
TOTAL (C)			
GRAND TOTAL <i>(Enter on Line I-D-1 of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**SCHEDULE D-2
CAPITAL OUTLAY EQUIPMENT**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2011		Est. FY Ending June 30, 2012		Req. FY Ending June 30, 2013		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
A. VEHICLES (see form MBR-1-D-3)							
B. ROAD MACHINERY, FARM & OTHER EQUIPMENT							
63320 Road Machinery							
TOTAL (B)							
C. OFFICE MACHINES, FURNITURE, FIXTURES, EQUIP.							
63330 Office Equipment, Furniture	1	1,311	2	2,500	2	1,250	2,500
TOTAL (C)		1,311		2,500			2,500
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 IT/IS Equipment			2	5,500	2	2,750	5,500
TOTAL (D)				5,500			5,500
E. EQUIPMENT - LEASE PURCHASE (63460-63476)							
63462 Lease-Purchase - Information Systems Equipment							
63463 Lease-Purchase - Telecom. Infrastructure / Equipment							
63468 Lease-Purchase - Telephone Equipment							
63469 Lease-Purchase - Two-way Radio Equipment							
63476 Lease-Purchase - Other Equipment							
TOTAL (E)							
F. OTHER EQUIPMENT							
63490 Other Equipment							
63396 Betterments or Accessories for Vehicles							
63495 Betterments or Accessories for Other than Vehicles							
TOTAL (F)							
GRAND TOTAL <i>(Enter on Line I-D-2 of Form MBR-1)</i>		1,311		8,000			8,000
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		1,311		8,000			8,000
TOTAL FUNDS		1,311		8,000			8,000

**SCHEDULE D-3
PASSENGER/WORK VEHICLES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory June 30, 2011	FY Ending June 30, 2011		FY Ending June 30, 2012		FY Ending June 30, 2013	
		No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
A. PASSENGER & WORK VEHICLES (63310, 63390-63400)							
63310 Automobile, Compact Sedan (AU CS)							
63310 Automobile, Full Size Sedan (AU FS)							
63310 Automobile, Mid Size Sedan (AU MS)							
63310 Automobile, Mid Size Station Wagon (AU MW)							
63310 Automobile Utility (AU UT)							
63390 Truck, Carry-All (TK CA)							
63390 Truck, Compact Pickup (TK CU)							
63390 Truck, Dump Bed (TK DU)							
63390 Truck, Medium Duty 2.5 Ton (TK MD)							
63390 Truck, Mid Size Pickup (TK MU)							
63391 Truck, Heavy Duty 5 Ton (TK HD)							
63391 Truck, Heavy Duty Pickup (TK HU)							
63392 Sport Utility Vehicle (TK SU)							
63393 Van, Cargo (VN CD)							
63393 Van, Full Size (VN FV)							
63393 Van, Mid Size (VN MV)							
63400 Other Vehicles							
TOTAL (A)							
B. BETTERMENTS OR ACCESSORIES FOR VEHICLES (63395)							
63395 Betterments or Accessories for Vehicles							
TOTAL (B)							
GRAND TOTAL <i>(Enter on Line I-D-3 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE D-4
WIRELESS COMMUNICATION DEVICES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Device Inventory	Act FY Ending June 30, 2011		Est FY Ending June 30, 2012		Req FY Ending June 30, 2013	
	June 30, 2011	No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost
A. CELLULAR PHONES (63435)							
63435 Cellular Phones							
Total (A)							
B. PAGERS (63434)							
63434 Pagers, Paging Equipment							
Total (B)							
C. WIRELESS PERSONAL DIGITAL ASSISTANTS (63435)							
63435 Wireless PDAs, Blackberry, etc							
Total (C)							
GRAND TOTAL <i>(Enter on Line 1-D-4 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE E
SUBSIDIES, LOANS & GRANT**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
A. SCHOOL GRANTS TO COUNTIES & MUNICIPALITIES (64000-64599)			
TOTAL (A)			
B. GRANTS TO I.H.L. & OTHER POLITICAL SUBDIVISIONS (64600-64699)			
TOTAL (B)			
C. GRANTS TO NON-GOVERNMENT INSTNS & INDS (64700-64999)			
TOTAL (C)			
D. DEBT SERVICE & JUDGEMENTS (65000-65399)			
65040 Interest on Lease Purchases			
TOTAL (D)			
E. OTHER (66000-89999)			
TOTAL (E)			
GRAND TOTAL <i>(Enter on Line I-E of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**NARRATIVE
2013 BUDGET REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

The Mississippi State Board of Public Accountancy's mission to test, regulate, set standards and monitor certified public accountants (CPAs) and CPA firms includes many regulatory responsibilities that have increased as the number of CPAs has increased throughout the past 10-20 years. The demand of today's public markets, citizens, industries, and governments for accurate financial information and advice inspires the Board's mission of regulating the profession of public accounting and CPAs. The State Board's oversight has increased due to the growth of the number of CPAs and firms in the state in addition to a heightened recent problem with accounting irregularities and the necessity for intensified monitoring.

The requested budget for FY 2013 contains no increase in spending authority from FY 2012. As a Special Fund State Agency, the Board collects its own fees from CPAs and candidates for the examination.

Salaries, Wages & Fringe Benefits

Salaries, Fringe Benefits and Board Per Diem represent a majority of the Board's expenditures at 70%. There is no increase requested in the presented budget; however, the Board is hopeful that the Legislature will provide for realignments of positions as necessary and if projected by the State Personnel Board and provide for related spending authority.

Travel

The Board projects a spending level necessary of \$40,000 for total FY 2013 travel with no increase for the FY 2012 estimate.

Contractual Services

The Board requests the funding of contractual services at a projected \$200,000 with no increase from FY 2012.

Commodities

No increases are requested in the commodities expenditure category. The Board makes every effort to conserve supplies and necessary commodities used toward its mission.

Capital Outlay - Equipment

No increases are requested in the capital outlay - equipment category. However, the Board does anticipate that the \$8,000 requested is needed to cover the equipment costs of transitioning to Egovernment and providing on-line electronic registration.

Beginning Cash Balance

The beginning cash balance for FY 2011 of \$298,616 is \$253 more than the amount reported with the prior budget due to minor variances between encumbered versus actual expenditures.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2011**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Agency Name

Note: All expenditures recorded on this form must be totaled and said total must agree with the out-of-state travel amount indicated for FY 2011 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Shelly B. Boone	San Antonio, TX	NASBA Annual Meeting	1,520	3845 Special Funds
Willie B. Sims, Jr.	San Antonio, TX	NASBA Annual Meeting	1,536	
Jim E. Burkes	San Antonio, TX	NASBA Annual Meeting	1,263	
Rick Elam	San Antonio, TX	NASBA Annual Meeting	1,671	
Susan M. Harris	San Diego, CA	NASBA Executive Directors Meeting	1,443	
David L. Miller	Omaha, NE	NASBA Western Regional Meeting	1,509	
Shelly B. Boone	Point Clear, AL	NASBA Eastern Regional Meeting	621	
Willie B. Sims, Jr.	Point Clear, AL	NASBA Eastern Regional Meeting	576	
Jim E. Burkes	Point Clear, AL	NASBA Eastern Regional Meeting	613	
David E. Clarke	Point Clear, AL	NASBA Eastern Regional Meeting	1,124	
Susan M. Harris	Point Clear, AL	NASBA Eastern Regional Meeting	863	
David L. Miller	Destin, FL	MSCPA Annual Meeting	439	
Willie B. Sims, Jr.	Destin, FL	MSCPA Annual Meeting	740	
Jim E. Burkes	Destin, FL	MSCPA Annual Meeting	273	
Rick Elam	Destin, FL	MSCPA Annual Meeting	1,055	
Susan M. Harris	Destin, FL	MSCPA Annual Meeting	299	
Total Out of State Travel Cost			\$15,545	

FEES, PROFESSIONAL AND OTHER SERVICES
(EXPENDITURE CODES 61600-61699)

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
61610 Engineering					
TOTAL 61610 Engineering					
61615 SAAS Fees - DFA					
SAAS Fees / State Automated Accounting		628	850	850	3845
<i>Comp. Rate: Set</i>					
TOTAL 61615 SAAS Fees - DFA		628	850	850	
61616 MMRS Fees					
MMRS / MMRS SPHARS SAAS MAGIC		2,314	3,500	3,500	3845
<i>Comp. Rate: Set</i>					
TOTAL 61616 MMRS Fees		2,314	3,500	3,500	
61620 Department of Audit					
Audit Fees / OSA Property & Compliance Audit		30	1,000	1,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 61620 Department of Audit		30	1,000	1,000	
6162X Accounting (61621-61624)					
TOTAL 6162X Accounting (61621-61624)					
6163X Legal (61630-61636)					
Legal Fees / Office of the Attorney General		13,322	10,000	10,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 6163X Legal (61630-61636)		13,322	10,000	10,000	
6164X Medical Services (61640-61646)					
TOTAL 6164X Medical Services (61640-61646)					
61650 State Personnel Board					
State Personnel Board / SPB Personnel Matters		762	840	840	3845
<i>Comp. Rate:</i>					
TOTAL 61650 State Personnel Board		762	840	840	
6165X Personnel Services Contracts (61651-61653)					
Peer Review Oversight Committee 3 members / Independent Oversight Peer Program		2,400	7,200	7,200	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Investigative Assistance / Technical Special Services			2,500	2,500	3845
<i>Comp. Rate: Hourly</i>					
Ceremony speakers / CPA Presentation Ceremonies			300	300	3845
<i>Comp. Rate: Expenses</i>					
TOTAL 6165X Personnel Services Contracts (61651-61653)		2,400	10,000	10,000	
61658 Personnel Services Contracts - SPAHRS					
Office and Data Base Assistance / Administrative		1,129	10,000	10,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 61658 Personnel Services Contracts - SPAHRS		1,129	10,000	10,000	

FEES, PROFESSIONAL AND OTHER SERVICES

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
6166X Expert Witness & Court Reporters(61661-61666)					
Brooks Court Reporting / Court Reporters		700	1,500	1,500	3845
<i>Comp. Rate: Per Session</i>					
Expert Witness (Donna Ingram 2011) / Investigative expert		5,844	15,000	15,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 6166X Expert Witness & Court Reporters(61661-61666)		6,544	16,500	16,500	
61670 Laboratory & Testing Fees					
TOTAL 61670 Laboratory & Testing Fees					
6168X Contract Worker (61682-61688)					
Contract Worker SPHARS / Payroll Match		77	310	310	3845
<i>Comp. Rate: Set</i>					
TOTAL 6168X Contract Worker (61682-61688)		77	310	310	
61690 Other Fees & Services					
Magnolia Clipping Services / Investigations		2,301	2,000	2,000	3845
<i>Comp. Rate: Per Clipping</i>					
Briand Daniel Photography / CPA Ceremony		1,325	1,500	1,500	3845
<i>Comp. Rate: Per photo</i>					
Pat Lewis Calligraphy / CPA Certificates Lettering		866	1,000	1,000	3845
<i>Comp. Rate: Per certificate</i>					
TOTAL 61690 Other Fees & Services		4,492	4,500	4,500	
GRAND TOTAL (61600-61699)		31,698	57,500	57,500	

VEHICLE PURCHASE DETAILS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	FY2013 Req. Cost
				0
				0
			TOTAL VEHICLE REQUEST	0

**VEHICLE INVENTORY
AS OF JUNE 30, 2011**

MS STATE BOARD OF PUBLIC ACCOUNTANCY _____

Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-11	Average Miles per Year	Replacement Proposed	
									FY 2012	FY 2013

Vehicle Type = Passenger/Work

CAPITAL LEASES

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

Vendor/ Item Leased	Original Date of Lease	Original Number of Months of Lease	Number of Months Remaining on 6-30-11	Last Payment Date	Interest Rate	Amount of Each Monthly/Yearly Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2011	Estimated FY 2012			Requested FY 2013			
										Principal	Interest	Total	Principal	Interest	Total	
/	//	0	0	//	.000											

Summary of 3% General Fund Program Reduction to FY2012 Appropriated Funding by Major Object

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Major Object	FY2012 GENERAL FUND REDUCTION	AFFECT ON FY2012 STATE SUPPORT SPECIAL FUNDS	AFFECT ON FY2012 FEDERAL FUNDS	AFFECT ON FY2012 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES					
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS					