

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, 2012	Estimate Expenses FY Ending June 30, 2013	Requested for FY Ending June 30, 2014	Requested Increase (+) or Decrease (-) FY 2014 vs. FY 2013 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	341,261	390,479	390,479		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	7,400	9,000	9,000		
Total Salaries, Wages & Fringe Benefits	348,661	399,479	399,479		
2. Travel					
a. Travel & Subsistence (In-State)	10,870	15,000	15,000		
b. Travel & Subsistence (Out-of-State)	29,880	25,000	15,000	(10,000)	(40.00%)
c. Travel & Subsistence (Out-of-Country)	1,891		10,000	10,000	
Total Travel	42,641	40,000	40,000		
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	14,549	14,000	14,000		
b. Communications, Transportation & Utilities	10,055	11,000	11,000		
c. Public Information					
d. Rents	43,490	50,500	50,500		
e. Repairs & Service		1,000	1,000		
f. Fees, Professional & Other Services	18,691	59,100	59,100		
g. Other Contractual Services	5,253	6,200	6,200		
h. Data Processing	9,209	58,200	58,200		
i. Other					
Total Contractual Services	101,247	200,000	200,000		
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	7,739	10,000	10,000		
c. Equipment, Repair Parts, Supplies & Accessories					
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	3,249	3,000	3,000		
Total Commodities	10,988	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			5,000	5,000	
c. Office Machines, Furniture, Fixtures & Equipment					
d. IS Equipment (Data Processing & Telecommunications)	3,231	8,000	3,000	(5,000)	(62.50%)
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	3,231	8,000	8,000		
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	506,768	660,479	660,479		
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	354,602	435,482	375,003	(60,479)	(13.88%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
MS State Board of Public Accountancy	587,648	600,000	600,000		
Less: Estimated Cash Available Next Fiscal Period	(435,482)	(375,003)	(314,524)	(60,479)	(16.12%)
TOTAL FUNDS (equals Total Expenditures above)	506,768	660,479	660,479		
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)	0.16	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, 2012

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2012 Actual Amount	% Of Line Item	% Of Total Budget	FY 2013 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2014 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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	348,661	100.00%		399,479	100.00%		399,479	100.00%	
11.									
12.									
13.									
Total Salaries	348,661		68.80%	399,479		60.48%	399,479		60.48%
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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	42,641	100.00%		40,000	100.00%		40,000	100.00%	
11.									
12.									
13.									
Total Travel	42,641		8.41%	40,000		6.05%	40,000		6.05%
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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	101,247	100.00%		200,000	100.00%		200,000	100.00%	
11.									
12.									
13.									
Total Contractual	101,247		19.97%	200,000		30.28%	200,000		30.28%
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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	10,988	100.00%		13,000	100.00%		13,000	100.00%	
11.									
12.									
13.									
Total Commodities	10,988		2.16%	13,000		1.96%	13,000		1.96%

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2012 Actual Amount	% Of Line Item	% Of Total Budget	FY 2013 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2014 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. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
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. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	3,231	100.00%		8,000	100.00%		8,000	100.00%	
11.									
12.									
13.									
Total Equipment	3,231		0.63%	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. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
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. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
Total Wireless Comm. Devices									

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2012 Actual Amount	% Of Line Item	% Of Total Budget	FY 2013 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2014 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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	506,768	100.00%		660,479	100.00%		660,479	100.00%	
11.									
12.									
13.									
TOTAL	506,768		100.00%	660,479		100.00%	660,479		100.00%

SPECIAL FUNDS DETAIL

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2012	(2) Estimated Revenues FY 2013	(3) Requested Revenues FY 2014
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			
Capital Expense Fund	CEF - Capital Expense Fund			
Section S TOTAL				

A. FEDERAL FUNDS*		Percentage Match Requirement		(1) Actual Revenues FY 2012	(2) Estimated Revenues FY 2013	(3) Requested Revenues FY 2014
Source (Fund Number)	Detailed Description of Source	FY 2013	FY 2014			
	Cash Balance-Unencumbered					
Section A TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2012	(2) Estimated Revenues FY 2013	(3) Requested Revenues FY 2014
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	354,602	435,482	375,003
MS State Board of Public Accountancy	Fees, civil penalties, disciplinary	587,648	600,000	600,000
Section B TOTAL		942,250	1,035,482	975,003

Section S + A + B TOTAL		942,250	1,035,482	975,003
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C. TREASURY FUND/BANK ACCOUNTS*			(1) Reconciled Balance as of 6/30/12	(2) Balance as of 6/30/13	(3) Balance as of 6/30/14
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
MS State Board of Public Accountancy	3845	Fees, civil penalties, disciplinary	435,452	375,003	314,524

* 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

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. FY2012 collections of \$587,648 include:

CPA annual registration	\$406,950
CPA applications	36,457
Examination applications	132,912
Disciplinary costs and civil penalties	7,868
Other	3,461

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

TREASURY FUND/BANK

TREASURY FUND/BANK

The Mississippi State Board of Public Accountancy 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

Program No. _____ of _____ I. Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM _____

	FY 2012 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				348,661	348,661
Travel				42,641	42,641
Contractual Services				101,247	101,247
Commodities				10,988	10,988
Other Than Equipment					
Equipment				3,231	3,231
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				506,768	506,768
No. of Positions (FTE)				6.00	6.00

	FY 2013 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				399,479	399,479
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				660,479	660,479
No. of Positions (FTE)				6.00	6.00

	FY 2014 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: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. _____ of 1 Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM _____

FY 2014 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 2014 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 2014 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe			399,479	399,479
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			660,479	660,479
No. of Positions (FTE)			6.00	6.00

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Agency Name

FUNDING REQUESTED FISCAL YEAR 2014

	PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	REGULATION				660,479	660,479
	SUMMARY OF ALL PROGRAMS				660,479	660,479

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

	FY 2012 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				348,661	348,661
Travel				42,641	42,641
Contractual Services				101,247	101,247
Commodities				10,988	10,988
Other Than Equipment					
Equipment				3,231	3,231
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				506,768	506,768
No. of Positions (FTE)				6.00	6.00

	FY 2013 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				399,479	399,479
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				660,479	660,479
No. of Positions (FTE)				6.00	6.00

	FY 2014 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: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

FY 2014 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 2014 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 2014 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe			399,479	399,479
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			660,479	660,479
No. of Positions (FTE)			6.00	6.00

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 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 2013 Appropriation	Escalations By DFA	Non-Recurring Items	Total Funding Change	FY 2014 Total Request			
EXPENDITURES:								
SALARIES	399,479				399,479			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	399,479				399,479			
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	660,479				660,479			

FUNDING:

GENERAL FUNDS								
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	660,479				660,479			
TOTAL	660,479				660,479			

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 majority 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 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-four 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.)

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ESTIMATED</u>	FY 2014 <u>PROJECTED</u>
1 CPA examination applications	642.00	500.00	500.00
2 Original & reciprocal CPA licenses, retirees, reinstatements	166.00	200.00	200.00
3 CPA renewals	4,200.00	4,000.00	4,000.00
4 CPA firm permits application & renewals	1,009.00	1,000.00	1,000.00
5 Investigations	61.00	100.00	100.00
6 Trial Board actions	51.00	100.00	100.00
7 CPE detail audits	60.00	60.00	60.00
8 CPE monitoring	3,891.00	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.)

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ESTIMATED</u>	FY 2014 <u>PROJECTED</u>
1 Direct cost per investigation	774.80	600.00	600.00
2 Direct cost per CPE compliance monitoring	18.09	20.00	20.00
3 Direct cost per examination application processed	33.14	30.00	30.00
4 Direct cost per license application	89.92	90.00	90.00
5 Direct cost per annual license registration	1.52	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.)

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ESTIMATED</u>	FY 2014 <u>PROJECTED</u>
1 Examination candidate completion rate	0.10	0.12	0.13
2 Examination sections pass rate	0.43	0.44	0.45
3 CPE compliance	0.99	0.99	0.99

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

MS STATE BOARD OF PUBLIC ACCOUNTANCY

	Fiscal Year 2013 Funding			FY 2013 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) REGULATION				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	660,479		660,479	
TOTAL	660,479		660,479	
Narrative Explanation:				
SUMMARY OF ALL PROGRAMS				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	660,479		660,479	
TOTAL	660,479		660,479	

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 FY2013

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>Shelly B. Ford</u>	<u>Biloxi, MS</u>	<u>Governor</u>	<u>10/2008</u>	<u>Exp Dec 2012</u>
2.	<u>Willie B. Sims, Jr.</u>	<u>Hattiesburg, MS</u>	<u>Governor</u>	<u>01/2009</u>	<u>Exp Dec 2013</u>
3.	<u>Jim E. Burkes</u>	<u>Jackson, MS</u>	<u>Governor</u>	<u>01/2008</u>	<u>Exp Dec 2012</u>
4.	<u>David E. Clarke</u>	<u>Greenville, MS</u>	<u>Governor</u>	<u>01/2011</u>	<u>Exp Dec 2015</u>
5.	<u>Rick Elam</u>	<u>Oxford, MS</u>	<u>Governor</u>	<u>01/2010</u>	<u>Exp Dec 2014</u>
6.	<u>David L. Miller</u>	<u>Tupelo, MS</u>	<u>Governor</u>	<u>01/2008</u>	<u>Exp Dec 2012</u>
7.	<u>Angela L. Pannell</u>	<u>Starkville, MS</u>	<u>Governor</u>	<u>01/2012</u>	<u>Exp Dec 2016</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition			
61020 Employee Training	754	1,000	1,000
61030 Meeting Registration	13,795	13,000	13,000
TOTAL (A)	14,549	14,000	14,000
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.	10,000	10,000	10,000
611XX Transportation of Goods (61180-61190)	55	1,000	1,000
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
TOTAL (B)	10,055	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	34,558	38,000	38,000
61430 Land			
61440 Office Equipment	8,932	12,000	12,000
61460 Other Equipment			
61470 Capitol Facilities - Rental			
61480 Exhibits, Displays & Conference Rooms		500	500
TOTAL (D)	43,490	50,500	50,500
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	457	1,000	1,000
61616 MMRS Fees	1,064	2,000	2,000
61620 Department of Audit	60	1,000	1,000
6162X Accounting (61621-61624)			
6163X Legal (61630-61636)	8,138	13,000	13,000
6164X Medical Services (61640-61646)			
61650 State Personnel Board	822	840	840
6165X Personnel Services Contracts (61651-61653)			
61658 Personnel Services Contracts - SPAHRS	1,100	10,000	10,000
6166X Expert Witness, Court Costs & Reporters (61661-61666)	600	16,500	16,500
61670 Laboratory & Testing Fees			
6168X Contract Worker (61682-61688)	84	760	760

**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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61690 Other Fees & Services	6,366	14,000	14,000
TOTAL (F)	18,691	59,100	59,100
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	343	500	500
61710 Insurance & Fidelity Bonds		200	200
61715 Insurance Computer Equipment			
61720 Membership Dues	4,910	5,500	5,500
61721 Subscriptions			
TOTAL (G)	5,253	6,200	6,200
H. INFORMATION TECHNOLOGY (61900-61990)			
61901 E-Government Transaction Fees			
61902 IT Professional Fees - Outside Vendor	2,080	3,200	3,200
61905 IT Professional Fees - ITS	27	40,000	40,000
61915 IT Education/Training	100	500	500
61917 Service Charges to State Data Center	3,416	10,000	10,000
61918 Data Entry			
61920 IT Outsourced Solutions			
61921 IT Software	374	1,000	1,000
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	3,117	3,200	3,200
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	51	200	200
61926 Data Network Connectivity Fees			
61927 Private Data Line Monthly Charges - ITS	44	100	100
61928 Public Network Access Charges - Outside Vendor			
61929 Public Network Access Charges - ITS			
61932 IT Equipment Rental			
61938 Pager Service			
61939 Cellular Service			
61940 Wireless Data Usage (Non-Cellular)			
61941 Satellite Voice Service			
61942 IT Offsite Storage - Data or Software			
61961 Maintenance/Repair of IS Equipment			
61962 Maintenance/Repair of Telephone Systems (ITS)			
61995 MDES-IT Professional Fees			
TOTAL (H)	9,209	58,200	58,200
I. OTHER (61991-61999)			
6199X Prior Year Expense (61996-61998)			
61999 Contractual Services - No PO Required			
TOTAL (I)			

**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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	101,247	200,000	200,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	101,247	200,000	200,000
TOTAL FUNDS	101,247	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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
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	1,366	1,500	1,500
62120 Duplication & Reproduction Supplies			
62130 Office Supplies & Materials	1,376	1,500	1,500
62140 Paper Supplies	261	1,000	1,000
62150 Maps, Manuals, Library Books	243	500	500
62160 Office Equipment (not capital outlay)	4,493	5,500	5,500
Total (B)	7,739	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			
62295 MDES-IT Commodities, Accessories, 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	2,081	2,000	2,000
62520 Decal Signs			
62530 Uniforms & Wearing Apparel			
62555 IT Commodities, Accessories, Parts	456	200	200
62570 Drapes window treatment	309		
62590 Other Supplies & Materials	334	800	800
62595 Other Equipment (less than \$1,000)	69		
Total (E)	3,249	3,000	3,000
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	10,988	13,000	13,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	10,988	13,000	13,000
TOTAL FUNDS	10,988	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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
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, 2012		Est. FY Ending June 30, 2013		Req. FY Ending June 30, 2014		
	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					2	2,500	5,000
TOTAL (C)							5,000
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 IT/IS Equipment	2	3,231		8,000	2	1,500	3,000
TOTAL (D)		3,231		8,000			3,000
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>		3,231		8,000			8,000
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		3,231		8,000			8,000
TOTAL FUNDS		3,231		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, 2012	FY Ending June 30, 2012		FY Ending June 30, 2013		FY Ending June 30, 2014	
		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 June 30, 2012	Act FY Ending June 30, 2012		Est FY Ending June 30, 2013		Req FY Ending June 30, 2014	
		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 I-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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
A. SCHOOL GRANTS TO COUNTIES & MUNICIPALITIES (64000-64599)			
TOTAL (A)			
B. GRANTS TO L.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
2014 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 2014 contains no increase in spending authority from FY 2013. 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. 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 2014 travel with no increase from the FY 2013 estimate.

Contractual Services

The Board requests the funding of contractual services at a projected \$200,000 with no increase from FY 2013.

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 2012 of \$354,602 is \$2,631 more than the amount reported with the prior budget due to variances between encumbered versus actual expenditures and prior-year receipts collected during the lapse period.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2012**

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 2012 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Shelly B. Ford	Nashville, TN	NASBA Annual Meeting	1,350	3845 Special Funds
Willie B. Sims, Jr.	Nashville, TN	NASBA Annual Meeting	1,431	
Jim E. Burkes	Nashville, TN	NASBA Annual Meeting	1,090	
David L. Miller	Nashville, TN	NASBA Annual Meeting	1,095	
Susan M. Harris	Nashville, TN	NASBA Annual Meeting	1,366	
Gloria Green	Nashville, TN	NASBA Annual Meeting	1,461	
Susan M. Harris	San Antonio, TX	NASBA Executive Directors Meeting	1,827	
Gloria Green	San Antonio, TX	NASBA Legal Counsel Meeting	1,308	
Onetta Whitley	San Antonio, TX	NASBA Legal Counsel Meeting	1,356	
Jim E. Burkes	Philadelphia, PA	NASBA Eastern Regional Meeting	1,495	
David E. Clarke	Philadelphia, PA	NASBA Eastern Regional Meeting	1,665	
Rick Elam	Philadelphia, PA	NASBA Eastern Regional Meeting	1,486	
David L. Miller	Philadelphia, PA	NASBA Eastern Regional Meeting	1,359	
Angela L. Pannell	Philadelphia, PA	NASBA Eastern Regional Meeting	1,382	
Susan M. Harris	Philadelphia, PA	NASBA Eastern Regional Meeting	1,328	
Gloria Green	Philadelphia, PA	NASBA Eastern Regional Meeting	1,681	
Willie B. Sims, Jr.	Anchorage, AK	NASBA Western Regional Meeting	2,066	
Shelly B. Ford	Destin, FL	MSCPA Annual Meeting	707	
Willie B. Sims, Jr.	Destin, FL	MSCPA Annual Meeting	1,148	
Jim E. Burkes	Destin, FL	MSCPA Annual Meeting	378	
David L. Miller	Destin, FL	MSCPA Annual Meeting	477	
Angela L. Pannell	Destin, FL	MSCPA Annual Meeting	1,193	
Susan M. Harris	Destin, FL	MSCPA Annual Meeting	1,231	
Total Out of State Travel Cost			\$29,880	

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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
61610 Engineering					
TOTAL 61610 Engineering					
61615 SAAS Fees - DFA					
SAAS Fees / State Automated Accounting		457	1,000	1,000	3845
<i>Comp. Rate: Set</i>					
TOTAL 61615 SAAS Fees - DFA		457	1,000	1,000	
61616 MMRS Fees					
MMRS / MMRS SPHARS SAAS MAGIC		1,064	2,000	2,000	3845
<i>Comp. Rate: Set</i>					
TOTAL 61616 MMRS Fees		1,064	2,000	2,000	
61620 Department of Audit					
OSA Audit Fees / Property & Compliance Audit		60	1,000	1,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 61620 Department of Audit		60	1,000	1,000	
6162X Accounting (61621-61624)					
TOTAL 6162X Accounting (61621-61624)					
6163X Legal (61630-61636)					
Legal Fees / Office of the Attorney General		8,138	13,000	13,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 6163X Legal (61630-61636)		8,138	13,000	13,000	
6164X Medical Services (61640-61646)					
TOTAL 6164X Medical Services (61640-61646)					
61650 State Personnel Board					
State Personnel Board / SPB Personnel Matters		822	840	840	3845
<i>Comp. Rate: Set</i>					
TOTAL 61650 State Personnel Board		822	840	840	
6165X Personnel Services Contracts (61651-61653)					
TOTAL 6165X Personnel Services Contracts (61651-61653)					
61658 Personnel Services Contracts - SPAHRS					
Office and Data Base Assistance / Administrative		1,100	10,000	10,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 61658 Personnel Services Contracts - SPAHRS		1,100	10,000	10,000	
6166X Expert Witness, Court Costs & Reporters (61661-61666)					
Court Reporting / Court Reporters		600	1,500	1,500	3845
<i>Comp. Rate: Per Session</i>					
Expert Witnesses / Investigative Support			15,000	15,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 6166X Expert Witness, Court Costs & Reporters (61661-61666)		600	16,500	16,500	

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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
61670 Laboratory & Testing Fees					
TOTAL 61670 Laboratory & Testing Fees					
6168X Contract Worker (61682-61688)					
Contract Worker / Payroll Match		84	760	760	3845
<i>Comp. Rate: Set</i>					
TOTAL 6168X Contract Worker (61682-61688)		84	760	760	
61690 Other Fees & Services					
Magnolia Clipping Services / Investigations		2,526	3,000	3,000	3845
<i>Comp. Rate: Per Clipping</i>					
Brian Daniel Photography / CPA Ceremony		1,015	1,600	1,600	3845
<i>Comp. Rate: Per Photo</i>					
Patricia Lewis Calligraphy / CPA Certificates Lettering		680			3845
<i>Comp. Rate: Per Certificate</i>					
Bethany Greener Calligraphy / CPA Certificates Lettering		186	1,000	1,000	3845
<i>Comp. Rate: Per Certificate</i>					
Wib Wright, CPA / Independent Peer Review Oversight		1,659	2,800	2,800	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Si Thomas, CPA / Independent Peer Review Oversight			2,800	2,800	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Cecil (Bill) Taylor, CPA / Independent Peer Review Oversight		300	2,800	2,800	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
TOTAL 61690 Other Fees & Services		6,366	14,000	14,000	
GRAND TOTAL (61600-61699)		18,691	59,100	59,100	

VEHICLE PURCHASE DETAILS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	FY2014 Req. Cost
				0
				0
			TOTAL VEHICLE REQUEST	0

**VEHICLE INVENTORY
AS OF JUNE 30, 2012**

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 6-30-12	Average Miles per Year	Replacement Proposed	
									FY 2013	FY 2014

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 6-30-12	Last Payment Date	Interest Rate	Amount of Each Monthly/Yearly Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2012	Estimated FY 2013			Requested FY 2014			
										Principal	Interest	Total	Principal	Interest	Total	
/	//	0	0	//	.000											

Summary of 3% General Fund Program Reduction to FY2013 Appropriated Funding by Major Object

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Major Object	FY2013 GENERAL FUND REDUCTION	AFFECT ON FY2013 STATE SUPPORT SPECIAL FUNDS	AFFECT ON FY2013 FEDERAL FUNDS	AFFECT ON FY2013 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES					
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS					