

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

Ransom Jones, Acting Director

AGENCY ADDRESS CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2013	Estimate Expenses FY Ending June 30, 2014	Requested for FY Ending June 30, 2015	Requested Increase (+) or Decrease (-) FY 2015 vs. FY 2014 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
<b>I. A. PERSONAL SERVICES</b>					
1. Salaries, Wages & Fringe Benefits (Base)	356,913	399,454	428,252		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	6,480	6,000	6,500	500	8.33%
<b>Total Salaries, Wages &amp; Fringe Benefits</b>	<b>363,393</b>	<b>405,454</b>	<b>434,752</b>	<b>29,298</b>	<b>7.22%</b>
2. Travel					
a. Travel & Subsistence (In-State)	12,466	14,000	14,000		
b. Travel & Subsistence (Out-of-State)	20,803	18,000	19,000	1,000	5.55%
c. Travel & Subsistence (Out-of-Country)		10,000		( 10,000)	( 100.00%)
<b>Total Travel</b>	<b>33,269</b>	<b>42,000</b>	<b>33,000</b>	<b>( 9,000)</b>	<b>( 21.42%)</b>
<b>B. CONTRACTUAL SERVICES (Schedule B):</b>					
a. Tuition, Rewards & Awards	10,017	14,000	11,000	( 3,000)	( 21.42%)
b. Communications, Transportation & Utilities	17,070	20,075	17,075	( 3,000)	( 14.94%)
c. Public Information					
d. Rents	49,266	50,500	50,500		
e. Repairs & Service	500	1,480	1,157	( 323)	( 21.82%)
f. Fees, Professional & Other Services	20,285	41,347	38,347	( 3,000)	( 7.25%)
g. Other Contractual Services	5,440	6,200	6,200		
h. Data Processing	14,977	70,175	60,200	( 9,975)	( 14.21%)
i. Other					
<b>Total Contractual Services</b>	<b>117,555</b>	<b>203,777</b>	<b>184,479</b>	<b>( 19,298)</b>	<b>( 9.47%)</b>
<b>C. COMMODITIES (Schedule C):</b>					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	5,867	7,000	7,000		
c. Equipment, Repair Parts, Supplies & Accessories					
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	1,989	2,500	2,500		
<b>Total Commodities</b>	<b>7,856</b>	<b>9,500</b>	<b>9,500</b>		
<b>D. CAPITAL OUTLAY:</b>					
<b>1. Total Other Than Equipment (Schedule D-1)</b>					
<b>2. Equipment (Schedule D-2):</b>					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment	957	2,500		( 2,500)	( 100.00%)
d. IS Equipment (Data Processing & Telecommunications)	3,375	2,500	4,000	1,500	60.00%
e. Equipment - Lease Purchase					
f. Other Equipment					
<b>Total Equipment (Schedule D-2)</b>	<b>4,332</b>	<b>5,000</b>	<b>4,000</b>	<b>( 1,000)</b>	<b>( 20.00%)</b>
<b>3. Vehicles (Schedule D-3)</b>					
<b>4. Wireless Comm. Devices (Schedule D-4)</b>					
<b>E. SUBSIDIES, LOANS &amp; GRANTS (Schedule E):</b>					
<b>TOTAL EXPENDITURES</b>	<b>526,405</b>	<b>665,731</b>	<b>665,731</b>		
<b>II. BUDGET TO BE FUNDED AS FOLLOWS:</b>					
Cash Balance-Unencumbered	425,441	434,100	325,369	( 108,731)	( 25.04%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
MS State Board of Public Accountancy	535,064	557,000	557,000		
Less: Estimated Cash Available Next Fiscal Period	( 434,100)	( 325,369)	( 216,638)	( 108,731)	( 33.41%)
<b>TOTAL FUNDS (equals Total Expenditures above)</b>	<b>526,405</b>	<b>665,731</b>	<b>665,731</b>		
GENERAL FUND LAPSE					
<b>III. PERSONNEL DATA</b>					
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)	0.70	0.40		( 0.40)	
a.) Full Perm					
b.) Full T-L					
c.) Part Perm.					
d.) Part T-L					

Approved by: \_\_\_\_\_  
Official of Board or Commission

Budget Officer: Ransom Jones/Denise De Rossette / executivedirector@msbpa.ms.gov

Phone Number: 601-354-7320

Submitted by: Ransom Jones  
Name

Title: Acting Executive Director

Date: July 31, 2013

**REQUEST BY FUNDING SOURCE**

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	363,393	100.00%		405,454	100.00%		434,752	100.00%	
11.									
12.									
13.									
<b>Total Salaries</b>	<b>363,393</b>		<b>69.03%</b>	<b>405,454</b>		<b>60.90%</b>	<b>434,752</b>		<b>65.30%</b>
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	33,269	100.00%		42,000	100.00%		33,000	100.00%	
11.									
12.									
13.									
<b>Total Travel</b>	<b>33,269</b>		<b>6.32%</b>	<b>42,000</b>		<b>6.30%</b>	<b>33,000</b>		<b>4.95%</b>
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	117,555	100.00%		203,777	100.00%		184,479	100.00%	
11.									
12.									
13.									
<b>Total Contractual</b>	<b>117,555</b>		<b>22.33%</b>	<b>203,777</b>		<b>30.60%</b>	<b>184,479</b>		<b>27.71%</b>
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	7,856	100.00%		9,500	100.00%		9,500	100.00%	
11.									
12.									
13.									
<b>Total Commodities</b>	<b>7,856</b>		<b>1.49%</b>	<b>9,500</b>		<b>1.42%</b>	<b>9,500</b>		<b>1.42%</b>

**REQUEST BY FUNDING SOURCE**

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
<b>Total Other Than Equipment</b>									
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	4,332	100.00%		5,000	100.00%		4,000	100.00%	
11.									
12.									
13.									
<b>Total Equipment</b>	<b>4,332</b>		<b>0.82%</b>	<b>5,000</b>		<b>0.75%</b>	<b>4,000</b>		<b>0.60%</b>
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
<b>Total Vehicles</b>									
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
<b>Total Wireless Comm. Devices</b>									

**REQUEST BY FUNDING SOURCE**

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy									
11.									
12.									
13.									
<b>Total Subsidies, Loans &amp; Grants</b>									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	526,405	100.00%		665,731	100.00%		665,731	100.00%	
11.									
12.									
13.									
<b>TOTAL</b>	<b>526,405</b>		<b>100.00%</b>	<b>665,731</b>		<b>100.00%</b>	<b>665,731</b>		<b>100.00%</b>

**SPECIAL FUNDS DETAIL**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

<b>S. STATE SUPPORT SPECIAL FUNDS</b>		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
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			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Capital Expense Fund	CEF - Capital Expense Fund			
<b>Section S TOTAL</b>				

Source (Fund Number)	Detailed Description of Source	Percentage Match Requirement		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
		FY 2014	FY 2015			
	Cash Balance-Unencumbered					
<b>Section A TOTAL</b>						

Source (Fund Number)	Detailed Description of Source	(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
	Cash Balance-Unencumbered	425,441	434,100	325,369
MS State Board of Public Accountancy	Fees, civil penalties, disciplinary	535,064	557,000	557,000
<b>Section B TOTAL</b>		<b>960,505</b>	<b>991,100</b>	<b>882,369</b>

<b>Section S + A + B TOTAL</b>		<b>960,505</b>	<b>991,100</b>	<b>882,369</b>
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<b>C. TREASURY FUND/BANK ACCOUNTS*</b>			(1) Reconciled Balance as of 6/30/13	(2) Balance as of 6/30/14	(3) Balance as of 6/30/15
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
MS State Board of Public Accountancy	3845	Fees, civil penalties, disciplinary	2,821	5,000	5,000

\* 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 active and retired CPAs, disciplinary costs reimbursements, civil penalties, and fees for candidate CPA examination applications.

The Board is contemplating a slight fee increase for license fees in future years. Fees are not currently collected for the registration of CPA firms although this is allowable under the current Board Regulations.

**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 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 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				363,393	363,393
Travel				33,269	33,269
Contractual Services				117,555	117,555
Commodities				7,856	7,856
Other Than Equipment					
Equipment				4,332	4,332
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>526,405</b>	<b>526,405</b>
No. of Positions (FTE)				6.00	6.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				405,454	405,454
Travel				42,000	42,000
Contractual Services				203,777	203,777
Commodities				9,500	9,500
Other Than Equipment					
Equipment				5,000	5,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>665,731</b>	<b>665,731</b>
No. of Positions (FTE)				6.00	6.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				29,298	29,298
Travel				( 9,000)	( 9,000)
Contractual Services				( 19,298)	( 19,298)
Commodities					
Other Than Equipment					
Equipment				( 1,000)	( 1,000)
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

**CONTINUATION AND EXPANDED REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. \_\_\_\_\_ of 1 Programs

AGENCY \_\_\_\_\_

**SUMMARY OF ALL PROGRAMS**

PROGRAM \_\_\_\_\_

	<b>FY 2015 Expansion/Reduction of Existing Activities</b>				
	<b>(16) General</b>	<b>(17) State Support Special</b>	<b>(18) Federal</b>	<b>(19) Other Special</b>	<b>(20) Total</b>
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	<b>FY 2015 New Activities</b>				
	<b>(21) General</b>	<b>(22) State Support Special</b>	<b>(23) Federal</b>	<b>(24) Other Special</b>	<b>(25) Total</b>
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	<b>FY 2015 Total Request</b>				
	<b>(26) General</b>	<b>(27) State Support Special</b>	<b>(28) Federal</b>	<b>(29) Other Special</b>	<b>(30) Total</b>
Salaries, Wages, Fringe				434,752	434,752
Travel				33,000	33,000
Contractual Services				184,479	184,479
Commodities				9,500	9,500
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>665,731</b>	<b>665,731</b>
No. of Positions (FTE)				6.00	6.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.



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

MS STATE BOARD OF PUBLIC ACCOUNTANCY  
Agency Name

FUNDING REQUESTED FISCAL YEAR 2015

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. REGULATION				665,731	665,731
SUMMARY OF ALL PROGRAMS				665,731	665,731

**CONTINUATION AND EXPANDED REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				363,393	363,393
Travel				33,269	33,269
Contractual Services				117,555	117,555
Commodities				7,856	7,856
Other Than Equipment					
Equipment				4,332	4,332
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>526,405</b>	<b>526,405</b>
No. of Positions (FTE)				6.00	6.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				405,454	405,454
Travel				42,000	42,000
Contractual Services				203,777	203,777
Commodities				9,500	9,500
Other Than Equipment					
Equipment				5,000	5,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>665,731</b>	<b>665,731</b>
No. of Positions (FTE)				6.00	6.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				29,298	29,298
Travel				( 9,000)	( 9,000)
Contractual Services				( 19,298)	( 19,298)
Commodities					
Other Than Equipment					
Equipment				( 1,000)	( 1,000)
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

**CONTINUATION AND EXPANDED REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

FY 2015 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				
<b>Total</b>				
No. of Positions (FTE)				

FY 2015 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				
<b>Total</b>				
No. of Positions (FTE)				

FY 2015 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe			434,752	434,752
Travel			33,000	33,000
Contractual Services			184,479	184,479
Commodities			9,500	9,500
Other Than Equipment				
Equipment			4,000	4,000
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
<b>Total</b>			<b>665,731</b>	<b>665,731</b>
No. of Positions (FTE)			6.00	6.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 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 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Retain Professional Staff	Total Funding Change	FY 2015 Total Request		
<b>EXPENDITURES:</b>								
<b>SALARIES</b>	<b>405,454</b>			<b>29,298</b>	<b>29,298</b>	<b>434,752</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	405,454			29,298	29,298	434,752		
<b>TRAVEL</b>	<b>42,000</b>			<b>( 9,000)</b>	<b>( 9,000)</b>	<b>33,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	42,000			( 9,000)	( 9,000)	33,000		
<b>CONTRACTUAL</b>	<b>203,777</b>			<b>( 19,298)</b>	<b>( 19,298)</b>	<b>184,479</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	203,777			( 19,298)	( 19,298)	184,479		
<b>COMMODITIES</b>	<b>9,500</b>					<b>9,500</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	9,500					9,500		
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>5,000</b>			<b>( 1,000)</b>	<b>( 1,000)</b>	<b>4,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	5,000			( 1,000)	( 1,000)	4,000		
<b>VEHICLES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>WIRELESS DEV</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>SUBSIDIES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>TOTAL</b>	<b>665,731</b>					<b>665,731</b>		

**FUNDING:**

GENERAL FUNDS							
ST.SUP.SPCL.FUNDS							
FEDERAL FUNDS							
OTHER SP.FUNDS	665,731					665,731	
<b>TOTAL</b>	<b>665,731</b>					<b>665,731</b>	

**POSITIONS:**

GENERAL FTE							
ST.SUP.SPCL.FTE							
FEDERAL FTE							
OTHER SP FTE	6.00					6.00	
<b>TOTAL FTE</b>	<b>6.00</b>					<b>6.00</b>	

**PRIORITY LEVEL:**

				<b>1</b>			
--	--	--	--	----------	--	--	--

**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

III. Current program activities as supported by the funding in Columns 6-15 (FY 14 Estimated & FY 15 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

(D) Retain Professional Staff:

The Board is implementing reductions in 3 major object categories in order to fund the needed salary increases to retain its professional staff.

**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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 CPA examination applications	625.00	600.00	600.00
2 Original & reciprocal CPA licenses, retirees, reinstatements	171.00	175.00	175.00
3 CPA renewals	3,897.00	4,000.00	4,000.00
4 CPA firm permits application & renewals	1,137.00	1,100.00	1,100.00
5 Investigations	343.00	100.00	1,000.00
6 Trial Board actions	49.00	50.00	50.00
7 CPE detail audits	60.00	60.00	60.00
8 CPE monitoring	3,896.00	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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Direct cost per investigation	139.12	200.00	200.00
2 Direct cost per CPE compliance monitoring	18.25	20.00	20.00
3 Direct cost per examination application processed	34.47	33.00	33.00
4 Direct cost per license application	88.20	90.00	90.00
5 Direct cost per annual license registration	1.66	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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Examination candidate completion rate	12.46	13.00	13.00
2 Examination sections pass rate	40.90	45.00	45.00
3 CPE compliance	99.90	97.00	97.00

**PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

	Fiscal Year 2014 Funding			FY 2014 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
<b>Program Name: (1) REGULATION</b>				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	665,731		665,731	
<b>TOTAL</b>	<b>665,731</b>		<b>665,731</b>	
<b>Narrative Explanation:</b>				
<b>SUMMARY OF ALL PROGRAMS</b>				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	665,731		665,731	
<b>TOTAL</b>	<b>665,731</b>		<b>665,731</b>	



## 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 FY2014

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.	<b>Names of Members</b>	<b>City, Town, Residence</b>	<b>Appointed By</b>	<b>Date of Appointment</b>	<b>Length of Term</b>
1.	<u>Mark P. Peach</u>	<u>Jackson, MS</u>	<u>Governor</u>	<u>01/2013</u>	<u>Exp Dec 2017</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>Jimmy E. Burkes</u>	<u>Jackson, MS</u>	<u>Governor</u>	<u>01/2013</u>	<u>Exp Dec 2017</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>01/2013</u>	<u>Exp Dec 2017</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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
<b>A. TUITION, REWARDS &amp; AWARDS (61010-61099)</b>			
61010 Tuition			
61020 Employee Training	4,652	6,000	5,000
61030 Meeting Registration	5,365	8,000	6,000
<b>TOTAL (A)</b>	<b>10,017</b>	<b>14,000</b>	<b>11,000</b>
<b>B. TRANSPORTATION &amp; UTILITIES (61100-61299)</b>			
61110 Postage, Box Rent, etc.	17,000	20,000	17,000
611XX Transportation of Goods (61180-61190)	70	75	75
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
<b>TOTAL (B)</b>	<b>17,070</b>	<b>20,075</b>	<b>17,075</b>
<b>C. PUBLIC INFORMATION ((61300-61399)</b>			
61310 Advertising & Public Information			
61340 Signs & Billboards			
61350 Exhibits & Displays			
<b>TOTAL (C)</b>			
<b>D. RENTS (61400-61499)</b>			
61420 Building & Floor Space	37,700	38,000	38,000
61430 Land			
61440 Office Equipment	11,566	12,000	12,000
61460 Other Equipment			
61470 Capitol Facilities - Rental			
61480 Exhibits, Displays & Conference Rooms		500	500
<b>TOTAL (D)</b>	<b>49,266</b>	<b>50,500</b>	<b>50,500</b>
<b>E. REPAIRS &amp; SERVICES (61500-61599)</b>			
61500 Grounds, Walks, Fences & Lots			
61520 Buildings			
61530 Machinery & Field Equipment			
61540 Motor Vehicles			
61550 Office Equipment & Furniture			
61580 Shop Equipment			
61590 Miscellaneous Items of Equipment	500	1,480	1,157
<b>TOTAL (E)</b>	<b>500</b>	<b>1,480</b>	<b>1,157</b>
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61610 Engineering			
61615 SAAS Fees - DFA	507	525	525
61616 MMRS Fees	1,325	1,500	1,500
61620 Department of Audit	45	5,000	1,000
6162X Accounting (61621-61624)			
6163X Legal (61630-61636)	7,179	7,000	7,000
6164X Medical Services (61640-61646)			
61650 State Personnel Board	822	822	822
6165X Personnel Services Contracts (61651-61653)	3,279	12,000	12,000
61658 Personnel Services Contracts - SPAHRS	50		
6166X Expert Witness, Court Costs & Reporters (61661-61666)	400		1,000
61670 Laboratory & Testing Fees			
6168X Contract Worker (61682-61688)	4		

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61690 Other Fees & Services	6,674	14,500	14,500
<b>TOTAL (F)</b>	<b>20,285</b>	<b>41,347</b>	<b>38,347</b>
<b>G. OTHER CONTRACTUAL SERVICES (61700-61899)</b>			
61700 Liability Insurance Pool Contributions (Tort Claims)	304	500	500
61710 Insurance & Fidelity Bonds		200	200
61715 Insurance Computer Equipment			
61720 Membership Dues	5,120	5,500	5,500
61721 Subscriptions	16		
<b>TOTAL (G)</b>	<b>5,440</b>	<b>6,200</b>	<b>6,200</b>
<b>H. INFORMATION TECHNOLOGY (61900-61990)</b>			
61901 E-Government Transaction Fees			
61902 IT Professional Fees - Outside Vendor	4,500	5,000	5,000
61905 IT Professional Fees - ITS		40,000	40,000
61915 IT Education/Training	1,859	2,500	2,500
61917 Service Charges to State Data Center	1,708	15,000	5,000
61918 Data Entry			
61920 IT Outsourced Solutions			
61921 IT Software	2,642	3,000	3,000
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	2,860	3,000	3,000
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	162	175	200
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS	1,246	1,500	1,500
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			
<b>TOTAL (H)</b>	<b>14,977</b>	<b>70,175</b>	<b>60,200</b>
<b>I. OTHER (61991-61999)</b>			
6199X Prior Year Expense (61996-61998)			
61999 Contractual Services - No PO Required			
<b>TOTAL (I)</b>			

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
<b>GRAND TOTAL</b> <i>(Enter on Line I-B of Form MBR-1)</i>	<b>117,555</b>	<b>203,777</b>	<b>184,479</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	117,555	203,777	184,479
<b>TOTAL FUNDS</b>	<b>117,555</b>	<b>203,777</b>	<b>184,479</b>

**SCHEDULE C  
COMMODITIES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
<b>A. MAINTENANCE &amp; CONSTR. MATERIALS &amp; SUPPLIES (62010-62099)</b>			
62040 Lumber Parts			
62050 Steel & Other Metals			
62060 Paints			
<b>Total (A)</b>			
<b>B. PRINTING &amp; OFFICE SUPPLIES &amp; MATERIALS (62100-62199)</b>			
62110 Printing Binding	1,020	2,000	2,000
62120 Duplication & Reproduction Supplies	795	1,000	1,000
62130 Office Supplies & Materials	1,382	1,500	1,500
62140 Paper Supplies	1,953	2,500	2,000
62150 Maps, Manuals, Library Books	600		
62160 Office Equipment (not capital outlay)	117		500
<b>Total (B)</b>	<b>5,867</b>	<b>7,000</b>	<b>7,000</b>
<b>C. EQUIPMENT REPAIR PARTS, SUPPLIES &amp; ACCES. (62200-62299)</b>			
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			
<b>Total (C)</b>			
<b>D. PROFESSIONAL &amp; SCI. SUPPLIES AND MATERIALS (62300-62399)</b>			
62330 Photographic Supplies			
62340 Drugs & Chemicals - Medical & Lab Use			
62390 Other Professional Scientific			
<b>Total (D)</b>			
<b>E. OTHER SUPPLIES &amp; MATERIALS (62400-62999)</b>			
62420 Hardware, Plumbing & Electrical	9		
62450 Janitor Supplies & Cleaning			
62460 Wearing Material			
62475 Food for Meetings	1,216	1,500	1,500
62520 Decal Signs			
62530 Uniforms & Wearing Apparel			
62555 IT Commodities, Accessories, Parts			
62570 Drapes window treatment			
62590 Other Supplies & Materials	764	1,000	1,000
62595 Other Equipment (less than \$1,000)			
<b>Total (E)</b>	<b>1,989</b>	<b>2,500</b>	<b>2,500</b>
<b>GRAND TOTAL (A, B, C, D &amp; E)</b> <i>(Enter on Line I-C of Form MBR-1)</i>	<b>7,856</b>	<b>9,500</b>	<b>9,500</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	7,856	9,500	9,500
<b>TOTAL FUNDS</b>	<b>7,856</b>	<b>9,500</b>	<b>9,500</b>

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
<b>A. LANDS (63100-63199)</b>			
63110 Land for Buildings			
63120 Land for Right-of-Way			
63130 Land for Aggregates			
63170 Land Purchased for Other Purposes			
<b>TOTAL (A)</b>			
<b>B. BUILDINGS &amp; IMPROVEMENTS (63200-63299)</b>			
63250 Buildings - Purchased, Constructed, Remodeled			
<b>TOTAL (B)</b>			
<b>C. INFRASTRUCTURE &amp; OTHER (63500-63999)</b>			
635XX Other			
<b>TOTAL (C)</b>			
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-1 of Form MBR-1)</i>			
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
<b>TOTAL FUNDS</b>			

**SCHEDULE D-2  
CAPITAL OUTLAY EQUIPMENT**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency \_\_\_\_\_

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2013		Est. FY Ending June 30, 2014		Req. FY Ending June 30, 2015		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
<b>A. VEHICLES (see form MBR-1-D-3)</b>							
<b>B. ROAD MACHINERY, FARM &amp; OTHER EQUIPMENT</b>							
63320 Road Machinery							
<b>TOTAL (B)</b>							
<b>C. OFFICE MACHINES, FURNITURE, FIXTURES, EQUIP.</b>							
63330 Office Equipment	1	957	2	2,500			
<b>TOTAL (C)</b>		<b>957</b>		<b>2,500</b>			
<b>D. IS EQUIPMENT (DP &amp; TELECOMMUNICATIONS)</b>							
63421 IT/IS Equipment - Server	1	3,375					
63421 - Computers			2	2,500			
Emerging Needs					1	4,000	4,000
<b>TOTAL (D)</b>		<b>3,375</b>		<b>2,500</b>			<b>4,000</b>
<b>E. EQUIPMENT - LEASE PURCHASE (63460-63476)</b>							
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							
<b>TOTAL (E)</b>							
<b>F. OTHER EQUIPMENT</b>							
63490 Other Equipment							
63396 Betterments or Accessories for Vehicles							
63495 Betterments or Accessories for Other than Vehicles							
<b>TOTAL (F)</b>							
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-2 of Form MBR-1)</i>		<b>4,332</b>		<b>5,000</b>			<b>4,000</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		4,332		5,000			4,000
<b>TOTAL FUNDS</b>		<b>4,332</b>		<b>5,000</b>			<b>4,000</b>

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory June 30, 2013	FY Ending June 30, 2013		FY Ending June 30, 2014		FY Ending June 30, 2015	
		No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
<b>A. PASSENGER &amp; WORK VEHICLES (63310, 63390-63400)</b>							
63310 Passenger, Basic Economy							
63310 Passenger, Basic Sporty							
63310 Passenger, Entry Level							
63310 Passenger, Lower Middle							
63310 Passenger, Traditional Large							
63310 Passenger, Upper Middle							
63310 Passenger, Upper Middle Specialty							
63390 Truck, Compact Pickup							
63390 Truck, Fullsize Pickup							
63390 Truck, Fullsize Utility							
63390 Truck, Midsize Pickup							
63391 Truck, Heavy Duty Station Wagon							
63391 Truck, Heavy Duty Trucks							
63392 Truck, Mini Sport Utility							
63392 Truck, Sport Utility							
63393 Truck, Fullsize Van (Cargo)							
63393 Truck, Minivan (Cargo)							
63393 Truck, Minivan (Passenger)							
63393 Truck, Window Van (Passenger)							
63400 Other Vehicles							
<b>TOTAL (A)</b>							
<b>B. BETTERMENTS OR ACCESSORIES FOR VEHICLES (63395)</b>							
63395 Betterments or Accessories for Vehicles							
<b>TOTAL (B)</b>							
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-3 of Form MBR-1)</i>							
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
<b>TOTAL FUNDS</b>							



**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, 2013		Est FY Ending June 30, 2014		Req FY Ending June 30, 2015	
	June 30, 2013	No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost
<b>A. CELLULAR PHONES (63435)</b>							
63435 Cellular Phones							
<b>Total (A)</b>							
<b>B. PAGERS (63434)</b>							
63434 Pagers, Paging Equipment							
<b>Total (B)</b>							
<b>C. WIRELESS PERSONAL DIGITAL ASSISTANTS (63435)</b>							
63435 Wireless PDAs, Blackberry, etc							
<b>Total (C)</b>							
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-4 of Form MBR-1)</i>							
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
<b>TOTAL FUNDS</b>							

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
<b>A. SCHOOL GRANTS TO COUNTIES &amp; MUNICIPALITIES (64000-64599)</b>			
<b>TOTAL (A)</b>			
<b>B. GRANTS TO L.H.L. &amp; OTHER POLITICAL SUBDIVISIONS (64600-64699)</b>			
<b>TOTAL (B)</b>			
<b>C. GRANTS TO NON-GOVERNMENT INSTNS &amp; INDS (64700-64999)</b>			
<b>TOTAL (C)</b>			
<b>D. DEBT SERVICE &amp; JUDGEMENTS (65000-65399)</b>			
65040 Interest on Lease Purchases			
<b>TOTAL (D)</b>			
<b>E. OTHER (66000-89999)</b>			
<b>TOTAL (E)</b>			
<b>GRAND TOTAL</b> <i>(Enter on Line I-E of Form MBR-1)</i>			
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
<b>TOTAL FUNDS</b>			

**NARRATIVE  
2015 BUDGET REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

The Mississippi State Board of Public Accountancy's mission is to test, regulate, set standards and monitor Certified Public Accountants (CPAs) and CPA firms. 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 2015 contains no increase in spending authority from FY 2014. However, we are requesting to realign the budget to more accurately reflect the needs of the agency.

**SALARIES, WAGES & FRINGE BENEFITS**

The Board has unsuccessfully sought realignment of its positions during the past legislative sessions. The Board is seeking the following personnel actions through the State Personnel Board (SPB) and is requesting legislative authority to implement these actions:

- " Assistant Director position - Award one half of the SPB recommended realignment. The SPB recommended increase is \$15,110 and we are requesting awarding only \$7,555.
- " Licensing Investigator IV position - Award the SPB recommended realignment of \$6,228 without applying promotional formula (promotional formula would increase the salary another \$1,500).
- " Licensing Cert. Board Administrator - Award the SPB recommended realignment of \$2,043.
- " Administrative Assistant IV - Award the career ladder authority that exists within this series to reclassify the position to an Administrative Assistant V. Without applying the promotional formula, this action would increase the salary by \$3,856.
- " Systems Administrator II - due to administrative action, this employee was not awarded the SPB approved 10 percent increase for her experience and education when hired. We are seeking authority to rectify this oversight and award the \$4,290 increase
- " Executive Director - the recommended realignment of \$5,074 is not being sought for this position as the employee to be hired into the position will not be eligible for it.

These personnel actions will result in an overall increase in the Board's salary line items of \$29,298. The cost for these increases will be absorbed by decreases in travel, contractual and equipment line items.

**TRAVEL**

The Board is seeking to reduce its FY14 travel spending authority by more than 20%. Although the Board anticipates expending its full travel authority in FY14 due to commitments to attend national events, the Board anticipates that the travel can be reduced by \$10,000 in FY15. The \$33,000 requested in this area reflects actual expenditures for FY13. The savings in this area will be utilized to fund the requested salary increases.

**CONTRACTUAL**

The FY15 contractual budget of the agency will be less than the appropriated amount for FY14.

The majority of the expenses in this area are for fixed costs such as building and equipment leases, postage, CPA

**NARRATIVE**  
**2015 BUDGET REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY \_\_\_\_\_

Name of Agency

PEER reviews, telephones, and DFA and ITS payments.

The agency is seeking to replace its licensing database and enable the online processing of renewals to occur. To accomplish this goal, we have been working with the Department of Information Technology Services (ITS) to develop requirements for the system. This budget request seeks authority expend its funds for this project.

**COMMODITIES**

The Board is seeking level funding in the commodity line items.

**EQUIPMENT**

The Board is requesting \$4,000 for equipment which may be needed for the new licensing and online registration system. We have listed this as "emerging needs" since it is unknown at this time what will be required. The \$4,000 request is less than was expended in FY13 and less than the FY14 appropriation.

As a Special Fund State Agency, the Board collects its own fees from CPAs and candidates for the examination.

**OUT-OF-STATE TRAVEL  
FISCAL YEAR 2013**

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 2013 on Form Mbr-1, line I.A.2.b.

<b>Employee's Name</b>	<b>Destination</b>	<b>Purpose</b>	<b>Travel Cost</b>	<b>Funding Source</b>
David Miller	Orlando, FL	NASBA Annual Meeting	1,461	Special Funds
Jimmy Burkes	Orlando, FL	NASBA Annual Meeting	1,339	Special Funds
Susan Harris	Orlando, FL	NASBA Annual Meeting	1,373	Special Funds
Willie Sims, Jr	Orlando, FL	NASBA Annual Meeting	1,820	Special Funds
Shelly Ford	Orlando, FL	NASBA Annual Meeting	1,343	Special Funds
Susan Harris	Tucson, AZ	NASBA Executive Directors	1,318	Special Funds
Onetta Whitley	Tucson, AZ	NASBA Executive Directors	1,556	Special Funds
Willie Sims, Jr	Chicago, IL	NASBA Eastern Region Training	1,849	Special Funds
David Miller	Chicago, IL	NASBA Eastern Region Training	1,725	Special Funds
Angela Pannell	Chicago, IL	NASBA Eastern Region Training	1,752	Special Funds
Jimmy Burkes	Chicago, IL	NASBA Eastern Region Training	1,693	Special Funds
Willie Sims, Jr	Miramar Beach, FL	MS Society of CPAs Annual Convention	1,552	Special Funds
Rick Elam	Chicago, IL	NASBA Eastern Region Training	2,022	Special Funds
<b>Total Out of State Travel Cost</b>			<b>\$20,803</b>	

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61610 Engineering					
<b>TOTAL 61610 Engineering</b>					
61615 SAAS Fees - DFA					
SAAS Fees / State Automated Accounting		507	525	525	3845
<i>Comp. Rate: Set</i>					
<b>TOTAL 61615 SAAS Fees - DFA</b>		<b>507</b>	<b>525</b>	<b>525</b>	
61616 MMRS Fees					
MMRS / MMRS SPHARS SAAS MAGIC		1,325	1,500	1,500	3845
<i>Comp. Rate: Set</i>					
<b>TOTAL 61616 MMRS Fees</b>		<b>1,325</b>	<b>1,500</b>	<b>1,500</b>	
61620 Department of Audit					
OSA Audit Fees / Property & Compliance Audit		45	5,000	1,000	3845
<i>Comp. Rate: Hourly</i>					
<b>TOTAL 61620 Department of Audit</b>		<b>45</b>	<b>5,000</b>	<b>1,000</b>	
6162X Accounting (61621-61624)					
<b>TOTAL 6162X Accounting (61621-61624)</b>					
6163X Legal (61630-61636)					
Legal Fees / Office of the Attorney General		7,179	7,000	7,000	3845
<i>Comp. Rate: Hourly</i>					
<b>TOTAL 6163X Legal (61630-61636)</b>		<b>7,179</b>	<b>7,000</b>	<b>7,000</b>	
6164X Medical Services (61640-61646)					
<b>TOTAL 6164X Medical Services (61640-61646)</b>					
61650 State Personnel Board					
State Personnel Board / SPB Personnel Matters		822	822	822	3845
<i>Comp. Rate: \$137 per PIN</i>					
<b>TOTAL 61650 State Personnel Board</b>		<b>822</b>	<b>822</b>	<b>822</b>	
6165X Personnel Services Contracts (61651-61653)					
Cornerstone Consulting Group / Accounting and Budgeting		3,279	12,000	12,000	Special
<i>Comp. Rate: 83/hour</i>					
<b>TOTAL 6165X Personnel Services Contracts (61651-61653)</b>		<b>3,279</b>	<b>12,000</b>	<b>12,000</b>	
61658 Personnel Services Contracts - SPAHRS					
Office and Data Base Assistance / Administrative		50			3845
<i>Comp. Rate: Hourly</i>					
<b>TOTAL 61658 Personnel Services Contracts - SPAHRS</b>		<b>50</b>			
6166X Expert Witness, Court Costs & Reporters (61661-61666)					
Court Reporting - Brooks Court Rpting / Court Reporters		400			3845
<i>Comp. Rate: Per Session</i>					
Expert Witnesses / Investigative Support				1,000	3845
<i>Comp. Rate: Hourly</i>					
<b>TOTAL 6166X Expert Witness, Court Costs &amp; Reporters (61661-61666)</b>		<b>400</b>		<b>1,000</b>	

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61670 Laboratory & Testing Fees					
<b>TOTAL 61670 Laboratory &amp; Testing Fees</b>					
6168X Contract Worker (61682-61688)					
Contract Worker / Payroll Match		4			3845
<i>Comp. Rate: 7.65%</i>					
<b>TOTAL 6168X Contract Worker (61682-61688)</b>		<b>4</b>			
61690 Other Fees & Services					
Magnolia Clipping Services / Investigations		2,999	3,000	3,000	3845
<i>Comp. Rate: \$.90 Per Clip + \$90/mo</i>					
Brian Daniel Photography / CPA Ceremony		1,000	1,000	1,000	3845
<i>Comp. Rate: \$10-15 Per Photo</i>					
Patricia Lewis Calligraphy / CPA Certificates Lettering					3845
<i>Comp. Rate: \$ 6 Per Certificate</i>					
Bethany Greener Calligraphy / CPA Certificates Lettering		1,200	1,500	1,500	3845
<i>Comp. Rate: \$ 6 Per Certificate</i>					
Wib Wright, CPA / Independent Peer Review Oversight		1,475	3,000	3,000	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Si Thomas, CPA / Independent Peer Review Oversight			3,000	3,000	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Cecil (Bill) Taylor, CPA / Independent Peer Review Oversight			3,000	3,000	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
<b>TOTAL 61690 Other Fees &amp; Services</b>		<b>6,674</b>	<b>14,500</b>	<b>14,500</b>	
<b>GRAND TOTAL (61600-61699)</b>		<b>20,285</b>	<b>41,347</b>	<b>38,347</b>	

**VEHICLE PURCHASE DETAILS**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

<b>Year</b>	<b>Model</b>	<b>Person(s) Assigned To</b>	<b>Vehicle Purpose/Use</b>	<b>Replacement or New?</b>	<b>FY2015 Req. Cost</b>
				New	0
					<hr/>
					<b>0</b>
<b>TOTAL VEHICLE REQUEST</b>					<b>0</b>



**VEHICLE INVENTORY  
AS OF JUNE 30, 2013**

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 6-30-13	Average Miles per Year	Replacement Proposed	
									FY 2014	FY 2015

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS  
FISCAL YEAR**

MS STATE BOARD OF PUBLIC ACCOUNTANCY \_\_\_\_\_

Agency Name

<b>Program</b>	<b>Decision Unit</b>	<b>Object</b>	<b>Amount</b>
<b>Priority # 1</b>			
Program # 1 : REGULATION			
	Retain Professional Staff		
		Salaries	29,298
		Travel	-9,000
		Contractual	-19,298
		Equipment	-1,000
		<b>Total</b>	-

**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 6-30-13	Last Payment Date	Interest Rate	Amount of Each Payment			Total of Payments to be Made								
						Principal	Interest	Total	Actual FY 2013	Estimated FY 2014			Requested FY 2015				
										Principal	Interest	Total	Principal	Interest	Total		
/	//	0	0	//	.000												

**Summary of 3% General Fund Program Reduction to FY2014 Appropriated Funding by Major Object**

MS STATE BOARD OF PUBLIC ACCOUNTANCY \_\_\_\_\_

<b>Major Object</b>	<b>FY2014 GENERAL FUND REDUCTION</b>	<b>EFFECT ON FY2014 STATE SUPPORT SPECIAL FUNDS</b>	<b>EFFECT ON FY2014 FEDERAL FUNDS</b>	<b>EFFECT ON FY2014 OTHER SPECIAL FUNDS</b>	<b>TOTAL 3% REDUCTIONS</b>
<b>PERSONAL SERVICES</b>					
<b>TRAVEL</b>					
<b>CONTRACTUAL SERVICES</b>					
<b>COMMODITIES</b>					
<b>OTHER THAN EQUIPMENT</b>					
<b>EQUIPMENT</b>					
<b>VEHICLES</b>					
<b>WIRELESS COMM. DEVICES</b>					
<b>SUBSIDIES, LOANS, ETC</b>					
<b>TOTALS</b>					