

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

Ransom Jones, Executive Director

AGENCY ADDRESS CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2014	Estimate Expenses FY Ending June 30, 2015	Requested for FY Ending June 30, 2016	Requested Increase (+) or Decrease (-) FY 2016 vs. FY 2015 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	338,234	406,922	377,468		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	6,040	6,500	6,500		
Total Salaries, Wages & Fringe Benefits	344,274	413,422	383,968	(29,454)	(7.12%)
2. Travel					
a. Travel & Subsistence (In-State)	16,112	16,500	16,500		
b. Travel & Subsistence (Out-of-State)	18,042	16,500	16,500		
c. Travel & Subsistence (Out-of-Country)	4,095				
Total Travel	38,249	33,000	33,000		
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	9,640	10,000	10,000		
b. Communications, Transportation & Utilities	15,045	15,050	15,050		
c. Public Information					
d. Rents	44,795	44,950	44,950		
e. Repairs & Service					
f. Fees, Professional & Other Services	42,629	51,630	50,182	(1,448)	(2.80%)
g. Other Contractual Services	5,776	5,975	5,975		
h. Data Processing	39,053	56,859	77,340	20,481	36.02%
i. Other	2,591				
Total Contractual Services	159,529	184,464	203,497	19,033	10.31%
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	3,210	4,275	4,275		
c. Equipment, Repair Parts, Supplies & Accessories	1,912				
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	3,457	3,725	3,725		
Total Commodities	8,579	8,000	8,000		
D. CAPITAL OUTLAY:					
1. Total Other Than Equipment (Schedule D-1)					
2. Equipment (Schedule D-2):					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment	1,277				
d. IS Equipment (Data Processing & Telecommunications)	3,040	4,000	4,000		
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	4,317	4,000	4,000		
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	554,948	642,886	632,465	(10,421)	(1.62%)
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	434,100	403,754	317,868	(85,886)	(21.27%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
MS State Board of Public Accountancy	524,602	557,000	557,000		
Less: Estimated Cash Available Next Fiscal Period	(403,754)	(317,868)	(242,403)	(75,465)	(23.74%)
TOTAL FUNDS (equals Total Expenditures above)	554,948	642,886	632,465	(10,421)	(1.62%)
GENERAL FUND LAPSE					
III. PERSONNEL DATA					
Positions Authorized in Appropriation Bill	Permanent: Full Time: 6	6	5	(1)	(16.66%)
	Part Time:				
	Time-Limited: Full Time:				
	Part Time:				
Average Annual Vacancy Rate (Percentage)	Permanent: Full Time:				
	Part Time:				
	Time-Limited: Full Time:				
	Part Time:				

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: Executive Director

Date: August 1, 2014

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2014 Actual Amount	% Of Line Item	% Of Total Budget	FY 2015 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2016 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	344,274	100.00%		413,422	100.00%		383,968	100.00%	
11.									
12.									
13.									
Total Salaries	344,274		62.03%	413,422		64.30%	383,968		60.70%
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	38,249	100.00%		33,000	100.00%		33,000	100.00%	
11.									
12.									
13.									
Total Travel	38,249		6.89%	33,000		5.13%	33,000		5.21%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	159,529	100.00%		184,464	100.00%		203,497	100.00%	
11.									
12.									
13.									
Total Contractual	159,529		28.74%	184,464		28.69%	203,497		32.17%
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	8,579	100.00%		8,000	100.00%		8,000	100.00%	
11.									
12.									
13.									
Total Commodities	8,579		1.54%	8,000		1.24%	8,000		1.26%

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2014 Actual Amount	% Of Line Item	% Of Total Budget	FY 2015 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2016 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.									
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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. MS State Board of Public Accountancy	4,317	100.00%		4,000	100.00%		4,000	100.00%	
11.									
12.									
13.									
Total Equipment	4,317		0.77%	4,000		0.62%	4,000		0.63%
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.									
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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
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 2014 Actual Amount	% Of Line Item	% Of Total Budget	FY 2015 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2016 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.									
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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. MS State Board of Public Accountancy	554,948	100.00%		642,886	100.00%		632,465	100.00%	
11.									
12.									
13.									
TOTAL	554,948		100.00%	642,886		100.00%	632,465		100.00%

SPECIAL FUNDS DETAIL

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2014	(2) Estimated Revenues FY 2015	(3) Requested Revenues FY 2016
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			
Section S TOTAL				

A. FEDERAL FUNDS*		Percentage Match Requirement		(1) Actual Revenues FY 2014	(2) Estimated Revenues FY 2015	(3) Requested Revenues FY 2016
Source (Fund Number)	Detailed Description of Source	FY 2015	FY 2016			
	Cash Balance-Unencumbered					
Section A TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2014	(2) Estimated Revenues FY 2015	(3) Requested Revenues FY 2016
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	434,100	403,754	317,868
MS State Board of Public Accountancy	Fees, civil penalties, disciplinary	524,602	557,000	557,000
Section B TOTAL		958,702	960,754	874,868
Section S + A + B TOTAL		958,702	960,754	874,868

C. TREASURY FUND/BANK ACCOUNTS*			(1) Reconciled Balance as of 6/30/14	(2) Balance as of 6/30/15	(3) Balance as of 6/30/16
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
MS State Board of Public Accountancy	3845	Fees, civil penalties, disciplinary			

* 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 2014 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				344,274	344,274
Travel				38,249	38,249
Contractual Services				159,529	159,529
Commodities				8,579	8,579
Other Than Equipment					
Equipment				4,317	4,317
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				554,948	554,948
No. of Positions (FTE)				6.00	6.00

	FY 2015 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				413,422	413,422
Travel				33,000	33,000
Contractual Services				184,464	184,464
Commodities				8,000	8,000
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				642,886	642,886
No. of Positions (FTE)				6.00	6.00

	FY 2016 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				(29,454)	(29,454)
Travel					
Contractual Services				19,033	19,033
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				(10,421)	(10,421)
No. of Positions (FTE)				(1.00)	(1.00)

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. _____ of 1 Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM _____

	FY 2016 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 2016 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 2016 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				203,497	203,497
Commodities				8,000	8,000
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				632,465	632,465
No. of Positions (FTE)				5.00	5.00

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Agency Name

FUNDING REQUESTED FISCAL YEAR 2016

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. REGULATION				632,465	632,465
SUMMARY OF ALL PROGRAMS				632,465	632,465

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

	FY 2014 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				344,274	344,274
Travel				38,249	38,249
Contractual Services				159,529	159,529
Commodities				8,579	8,579
Other Than Equipment					
Equipment				4,317	4,317
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				554,948	554,948
No. of Positions (FTE)				6.00	6.00

	FY 2015 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				413,422	413,422
Travel				33,000	33,000
Contractual Services				184,464	184,464
Commodities				8,000	8,000
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				642,886	642,886
No. of Positions (FTE)				6.00	6.00

	FY 2016 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				(29,454)	(29,454)
Travel					
Contractual Services				19,033	19,033
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				(10,421)	(10,421)
No. of Positions (FTE)				(1.00)	(1.00)

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

FY 2016 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 2016 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 2016 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe			383,968	383,968
Travel			33,000	33,000
Contractual Services			203,497	203,497
Commodities			8,000	8,000
Other Than Equipment				
Equipment			4,000	4,000
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total			632,465	632,465
No. of Positions (FTE)			5.00	5.00

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

PROGRAM DECISION UNITS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
EXPENDITURES:	FY 2015 Appropriation	Escalations By DFA	Non-Recurring Items	Reorganize Agency	Total Funding Change	FY 2016 Total Request		
SALARIES	413,422			(29,454)	(29,454)	383,968		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	413,422			(29,454)	(29,454)	383,968		
TRAVEL	33,000					33,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	33,000					33,000		
CONTRACTUAL	184,464			19,033	19,033	203,497		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	184,464			19,033	19,033	203,497		
COMMODITIES	8,000					8,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	8,000					8,000		
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	4,000					4,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	4,000					4,000		
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	642,886			(10,421)	(10,421)	632,465		

FUNDING:

GENERAL FUNDS								
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	642,886			(10,421)	(10,421)	632,465		
TOTAL	642,886			(10,421)	(10,421)	632,465		

POSITIONS:

GENERAL FTE								
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	6.00			(1.00)	(1.00)	5.00		
TOTAL FTE	6.00			(1.00)	(1.00)	5.00		

PRIORITY LEVEL:

				1				
--	--	--	--	----------	--	--	--	--

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. ~~for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A;~~
Current program activities as supported by the funding in Columns 6-15 (FY 15 Estimated & FY 16 Increase/Decrease

(D) Reorganize Agency:

The Board is seeking to reorganize its operations by eliminating an IT position and increasing the contractual service expenses for ITS services for an overall savings.

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 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ESTIMATED</u>	<u>FY 2016</u> <u>PROJECTED</u>
1 CPA examination applications	588.00	600.00	600.00
2 Original & reciprocal CPA licenses, retirees, reinstatements	161.00	175.00	175.00
3 CPA renewals	3,912.00	4,000.00	4,000.00
4 CPA firm permits application & renewals	1,127.00	1,100.00	1,100.00
5 Investigations	293.00	300.00	300.00
6 Trial Board actions	43.00	50.00	50.00
7 CPE detail audits	60.00	60.00	60.00
8 CPE monitoring	3,966.00	3,850.00	3,850.00

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 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ESTIMATED</u>	<u>FY 2016</u> <u>PROJECTED</u>
1 Direct cost per investigation	160.38	191.98	249.82
2 Direct cost per CPE compliance monitoring	22.01	25.50	15.51
3 Direct cost per examination application processed	95.78	110.96	108.69
4 Direct cost per license application	61.60	51.51	69.90
5 Direct cost per annual license registration	2.22	1.86	2.53

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 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ESTIMATED</u>	<u>FY 2016</u> <u>PROJECTED</u>
1 Examination candidate completion rate	9.12	11.00	11.00
2 Examination sections pass rate	39.55	40.00	40.00
3 CPE compliance	97.00	97.00	97.00

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

MS STATE BOARD OF PUBLIC ACCOUNTANCY

	Fiscal Year 2015 Funding			FY 2015 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) REGULATION				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	642,886		642,886	
TOTAL	642,886		642,886	
Narrative Explanation:				
SUMMARY OF ALL PROGRAMS				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	642,886		642,886	
TOTAL	642,886		642,886	

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 FY2015

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>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>01/2014</u>	<u>Exp Dec 2018</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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition			
61020 Employee Training	9,640	10,000	10,000
61030 Meeting Registration			
TOTAL (A)	9,640	10,000	10,000
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.	15,000	15,000	15,000
611XX Transportation of Goods (61180-61190)	45	50	50
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
TOTAL (B)	15,045	15,050	15,050
C. PUBLIC INFORMATION (61300-61399)			
61310 Advertising & Public Information			
61340 Signs & Billboards			
61350 Exhibits & Displays			
TOTAL (C)			
D. RENTS (61400-61499)			
61420 Building & Floor Space	37,700	37,700	37,700
61430 Land			
61440 Office Equipment	7,095	7,250	7,250
61460 Other Equipment			
61470 Capitol Facilities - Rental			
61480 Exhibits, Displays & Conference Rooms			
TOTAL (D)	44,795	44,950	44,950
E. REPAIRS & SERVICES (61500-61599)			
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			
TOTAL (E)			
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61610 Engineering			
61615 SAAS Fees - DFA	615	750	750
61616 MMRS Fees	1,342	2,567	5,056
61620 Department of Audit		150	150
6162X Accounting (61621-61624)			
6163X Legal (61630-61636)	6,856	7,500	7,500
6164X Medical Services (61640-61646)			
61650 State Personnel Board	822	822	685
6165X Personnel Services Contracts (61651-61653)	19,600	23,800	20,000
61658 Personnel Services Contracts - SPAHRS	840	2,500	2,500
6166X Expert Witness, Court Costs & Reporters (61661-61666)	600	650	650
61670 Laboratory & Testing Fees			
6168X Contract Worker (61682-61688)	64	191	191

**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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61690 Other Fees & Services	11,890	12,700	12,700
TOTAL (F)	42,629	51,630	50,182
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	326	350	350
61710 Insurance & Fidelity Bonds	260	275	275
61715 Insurance Computer Equipment			
61720 Membership Dues	4,870	5,000	5,000
61721 Subscriptions	320	350	350
TOTAL (G)	5,776	5,975	5,975
H. INFORMATION TECHNOLOGY (61900-61990)			
61901 LARS Maintenance Fees			25,000
61902 IT Professional Fees - Outside Vendor	4,308	4,692	8,750
61905 IT Professional Fees - ITS	25,700	44,717	35,000
61915 IT Education/Training	1,537		
61917 Service Charges to State Data Center	1,508	1,550	2,500
61918 Data Entry			
61920 IT Outsourced Solutions			
61921 IT Software	762	800	990
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	2,873	3,000	3,000
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	83	100	100
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS	1,817	2,000	2,000
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	465		
61962 Maintenance/Repair of Telephone Systems (ITS)			
61995 MDES-IT Professional Fees			
TOTAL (H)	39,053	56,859	77,340
I. OTHER (61991-61999)			
6199X Prior Year Expense (61996-61998)	2,591		
61999 Contractual Services - No PO Required			
TOTAL (I)	2,591		

**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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	159,529	184,464	203,497
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	159,529	184,464	203,497
TOTAL FUNDS	159,529	184,464	203,497

**SCHEDULE C
COMMODITIES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
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	830	800	800
62120 Duplication & Reproduction Supplies	1,688	1,700	1,700
62130 Office Supplies & Materials	600		
62140 Paper Supplies		1,500	1,500
62150 Maps, Manuals, Library Books			
62160 Office Equipment (not capital outlay)	92	275	275
Total (B)	3,210	4,275	4,275
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	1,912		
62295 MDES-IT Commodities, Accessories, Parts			
Total (C)	1,912		
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	23	25	25
62460 Wearing Material			
62475 Food for Meetings	1,746	2,000	2,000
62520 Decal Signs			
62530 Uniforms & Wearing Apparel			
62555 IT Commodities, Accessories, Parts			
62570 Drapes window treatment			
62590 Other Supplies & Materials	734	750	750
62595 Other Equipment (less than \$1,000)	500	500	500
62993 - Travel Reimbursable Commodities	454	450	450
Total (E)	3,457	3,725	3,725

**SCHEDULE C
COMMODITIES CONTINUED**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	8,579	8,000	8,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	8,579	8,000	8,000
TOTAL FUNDS	8,579	8,000	8,000

**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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
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, 2014		Est. FY Ending June 30, 2015		Req. FY Ending June 30, 2016		
	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-Scanner		1,277					
TOTAL (C)		1,277					
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 IT/IS Equipment - Laptop	1	600					
63421 - Computers - Desktop	1	1,400					
Printer	1	1,040					
Emerging Needs				4,000	1	4,000	4,000
TOTAL (D)		3,040		4,000			4,000
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>		4,317		4,000			4,000
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		4,317		4,000			4,000
TOTAL FUNDS		4,317		4,000			4,000

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory June 30, 2014	FY Ending	June 30, 2014	FY Ending	June 30, 2015	FY Ending	June 30, 2016
		No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
A. PASSENGER & WORK VEHICLES (63310, 63390-63400)							
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							
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, 2014	Act FY Ending June 30, 2014		Est FY Ending June 30, 2015		Req FY Ending June 30, 2016	
		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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
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
2016 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 Board's budget request centers around its replacement of a paper based licensing and regulatory system. This system is completely changing the operations of the agency as well as its funding needs.

The Board began working with the Department of Information Technology Services (ITS) this past year to develop and implement a new licensure system (LARS) that will automate the majority of the Board's activities and provide web-based transactions for virtually all payment activities. It was originally anticipated that the cost of the system would be \$80-90,000 which would be split between FY14 and FY15. ITS began working with the Board's staff in January of 2014 to define and gather application requirements. The conclusion of this process provided a much higher estimate of \$167,063, but includes vital system functionality that wasn't originally estimated. ITS agreed that a few modules of the system can be implemented in FY16; however, the majority of the work must occur in FY15. The Board does not have enough spending authority in its FY15 appropriation to complete the FY15 production schedule and is therefore requesting to escalate its FY15 budget by \$66,000 which can be funded from cash on hand.

Once the new system is operational, ITS will host the system and its data thereby eliminating the need for onsite storage at the Board's offices and also eliminating the need for having a staff person responsible for maintaining an in-house system. Due to these factors, and based on an independent review of other agencies of a similar size, the Board has determined that it will no longer need a dedicated IT professional on staff to perform computer related functions.

The Board has also determined that when its licensees can renew online, the workload of the staff will be reduced as the manual processing of licenses will be eliminated. This reduction in workload does not provide a means to have the staff person currently serving in the IT role to assume any new responsibilities. We are therefore requesting that a Reduction-In-Force occur and the Systems Consultant II position be eliminated from the budget. The salary of this position is currently \$37,707.

The Board is requesting that the majority of the cost savings associated with the Reduction-In-Force be reapplied to other agency expense.

SALARIES

Due to the elimination of a position and supervisory duties now performed by the Licensing Certification Board Administrative position, the Board is requesting this position be changed from the current title to a Special Projects Officer, IV with a salary increase of \$7,993. We are also requesting that the SPB recommended realignment for the Assistant Director position be awarded. The legislature agreed with this action last year, but the Board only implemented half the recommended amount due to funding issues. These funding issues will no longer exist with the Reduction-In-Force action being taken. Awarding the realignment will increase the salary of the person to what the former employee in the position was making. We are requesting an additional \$7,555 in salary for this position. The total request for salaries and fringe benefits is \$29,454 less than FY15's appropriation.

CONTRACTUAL

The contractual line items will need to be increased primarily due to the implementation of the new licensing system. ITS will begin charging a transaction fee for system use which will cover the cost of system maintenance and upgrades. We have estimated this fee to be \$25,000 annually. We also anticipate having to utilize our outside IT

**NARRATIVE
2016 BUDGET REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY _____

Name of Agency

consultant more often due to the elimination of the in-house IT professional. This is estimated at an increase of approximately \$4,000 annually which is a huge savings over having a full-time staff person performing these functions.

The Board is requesting level funding in its Travel, Commodities and Capital Equipment categories.

The overall budget is \$10,421 less in FY16 than the amount appropriated in FY15.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2014**

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 2014 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Jimmy Burkes	Louisville, KY	NASBA East Regional Meeting	1,364	Special
Ransom Jones	Destin, FL	MS Society of CPAs Conference	1,344	Special
David Miller	Destin, FL	MS Society of CPAs Conference	482	Special
Angela Pannell	Destin, FL	MS Society of CPAs Conference	1,227	Special
Mark Peach	Louisville, KY	NASBA East Regional Meeting	906	Special
Willie Sims, Jr.	Destin, FL	MS Society of CPAs Conference	1,339	Special
Andy Wright	Destin, FL	MS Society of CPAs Conference	1,293	Special
Ransom Jones	Savannah, GA	NASBA Exec Director Conference	1,774	Special
Andy Wright	Savannah, GA	NASBA Exec Director Conference	1,382	Special
Rick Elam	St. Louis, MO	NASBA Western Annual Meeting	1,205	Special
Ransom Jones	Louisville, KY	NASBA East Annual Meeting	1,220	Special
David Miller	Louisville, KY	NASBA East Annual Meeting	903	Special
Angela Pannell	Louisville, KY	NASBA East Annual Meeting	1,131	Special
Willie Sims, Jr.	Louisville, KY	NASBA East Annual Meeting	1,385	Special
Andy Wright	Louisville, KY	NASBA East Annual Meeting	1,087	Special
Total Out of State Travel Cost			\$18,042	

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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016	Fund Num.
61610 Engineering					
TOTAL 61610 Engineering					
61615 SAAS Fees - DFA					
SAAS Fees / State Automated Accounting		615	750	750	3845
<i>Comp. Rate: Set</i>					
TOTAL 61615 SAAS Fees - DFA		615	750	750	
61616 MMRS Fees					
MMRS / MMRS SPHARS SAAS MAGIC		1,342	2,567	5,056	3845
<i>Comp. Rate: Set</i>					
TOTAL 61616 MMRS Fees		1,342	2,567	5,056	
61620 Department of Audit					
OSA Audit Fees / Property & Compliance Audit			150	150	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 61620 Department of Audit			150	150	
6162X Accounting (61621-61624)					
TOTAL 6162X Accounting (61621-61624)					
6163X Legal (61630-61636)					
Legal Fees / Office of the Attorney General		6,856	7,500	7,500	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 6163X Legal (61630-61636)		6,856	7,500	7,500	
6164X Medical Services (61640-61646)					
TOTAL 6164X Medical Services (61640-61646)					
61650 State Personnel Board					
State Personnel Board / SPB Personnel Matters		822	822	685	3845
<i>Comp. Rate: \$137 per PIN</i>					
TOTAL 61650 State Personnel Board		822	822	685	
6165X Personnel Services Contracts (61651-61653)					
Cornerstone Consulting Group / Accounting and Budgeting		19,600	23,800	20,000	Special
<i>Comp. Rate: 83/hour</i>					
TOTAL 6165X Personnel Services Contracts (61651-61653)		19,600	23,800	20,000	
61658 Personnel Services Contracts - SPAHRS					
Temp. Assist - Extended Leav/Scanning / Administrative Support		840	2,500	2,500	3845
<i>Comp. Rate: 10 Hourly</i>					
TOTAL 61658 Personnel Services Contracts - SPAHRS		840	2,500	2,500	
6166X Expert Witness, Court Costs & Reporters (61661-61666)					
Court Reporting - Brooks Court Rpting / Court Reporters		450	500	500	3845
<i>Comp. Rate: Per Session</i>					
Expert Witnesses / Investigative Support					3845
<i>Comp. Rate: Hourly</i>					
Setgall / Notary Fees		150	150	150	3845
<i>Comp. Rate: Set</i>					

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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016	Fund Num.
TOTAL 6166X Expert Witness, Court Costs & Reporters (61661-61666)		600	650	650	
61670 Laboratory & Testing Fees					
TOTAL 61670 Laboratory & Testing Fees					
6168X Contract Worker (61682-61688)					
Contract Worker / Payroll Match		64	191	191	3845
<i>Comp. Rate: 7.65%</i>					
TOTAL 6168X Contract Worker (61682-61688)		64	191	191	
61690 Other Fees & Services					
Magnolia Clipping Services / Investigations		3,000	3,000	3,000	3845
<i>Comp. Rate: \$.90 Per Clip + \$90/mo</i>					
Brian Daniel Photography / CPA Ceremony		990	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	1,200	1,200	3845
<i>Comp. Rate: \$ 6 Per Certificate</i>					
Harper Raines CPA / Independent Peer Review Oversight		1,700	2,500	2,500	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Emily Johnson, CPA / Independent Peer Review Oversight		2,500	2,500	2,500	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Jonathan Hagood, CPA / Independent Peer Review Oversight		2,500	2,500	2,500	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
TOTAL 61690 Other Fees & Services		11,890	12,700	12,700	
GRAND TOTAL (61600-61699)		42,629	51,630	50,182	

VEHICLE PURCHASE DETAILS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	Replacement or New?	FY2016 Req. Cost
				New	0
					<hr/>
					0
TOTAL VEHICLE REQUEST					0

**VEHICLE INVENTORY
AS OF JUNE 30, 2014**

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 6-30-14	Average Miles per Year	Replacement Proposed	
									FY 2015	FY 2016

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS
FISCAL YEAR**

MS STATE BOARD OF PUBLIC ACCOUNTANCY _____

Agency Name

Program	Decision Unit	Object	Amount
Priority # 1			
Program # 1 : REGULATION			
	Reorganize Agency		
		Salaries	-29,454
		Contractual	19,033
		Total	-10,421
		Other Special Funds	-10,421

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 6-30-14	Last Payment Date	Interest Rate	Amount of Each Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2014	Estimated FY 2015			Requested FY 2016			
										Principal	Interest	Total	Principal	Interest	Total	
/	//	0	0	//	.000											

Summary of 3% General Fund Program Reduction to FY2015 Appropriated Funding by Major Object

MS STATE BOARD OF PUBLIC ACCOUNTANCY _____

Major Object	FY2015 GENERAL FUND REDUCTION	EFFECT ON FY2015 STATE SUPPORT SPECIAL FUNDS	EFFECT ON FY2015 FEDERAL FUNDS	EFFECT ON FY2015 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES					
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS					