

MS STATE BOARD OF PUBLIC ACCOUNTANCY 5 Old River Place, Suite 104, Jackson, MS 39202-3449

Susan M. Harris

AGENCY ADDRESS CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2010	Estimate Expenses FY Ending June 30, 2011	Requested for FY Ending June 30, 2012	Requested Increase (+) or Decrease (-) FY 2012 vs. FY 2011 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	359,924	386,239	386,239		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	6,280	3,414	9,000	5,586	163.62%
Total Salaries, Wages & Fringe Benefits	366,204	389,653	395,239	5,586	1.43%
2. Travel					
a. Travel & Subsistence (In-State)	11,493	15,000	15,000		
b. Travel & Subsistence (Out-of-State)	30,232	25,000	25,000		
c. Travel & Subsistence (Out-of-Country)					
Total Travel	41,725	40,000	40,000		
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	15,103	10,000	10,000		
b. Communications, Transportation & Utilities	10,025	11,000	11,000		
c. Public Information					
d. Rents	49,205	54,300	54,300		
e. Repairs & Service		1,000	1,000		
f. Fees, Professional & Other Services	18,554	77,500	77,500		
g. Other Contractual Services	5,635	6,200	6,200		
h. Data Processing	17,018	40,000	40,000		
i. Other					
Total Contractual Services	115,540	200,000	200,000		
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	5,143	10,000	10,000		
c. Equipment, Repair Parts, Supplies & Accessories					
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	6,104	3,000	3,000		
Total Commodities	11,247	13,000	13,000		
D. CAPITAL OUTLAY:					
1. Total Other Than Equipment (Schedule D-1)					
2. Equipment (Schedule D-2):					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment	5,093	2,300	2,300		
d. IS Equipment (Data Processing & Telecommunications)	2,455	5,700	5,700		
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	7,548	8,000	8,000		
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	542,264	650,653	656,239	5,586	0.85%
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	303,056	298,363	222,710	(75,653)	(25.35%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
MS State Board of Public Accountancy	537,571	575,000	600,000	25,000	4.34%
Less: Estimated Cash Available Next Fiscal Period	(298,363)	(222,710)	(166,471)	(56,239)	(25.25%)
TOTAL FUNDS (equals Total Expenditures above)	542,264	650,653	656,239	5,586	0.85%
GENERAL FUND LAPSE					
III. PERSONNEL DATA					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	6	6	6		
b.) Full T-L					
c.) Part Perm.					
d.) Part T-L					
Average Annual Vacancy Rate (Percentage)	0.06				
a.) Full Perm					
b.) Full T-L					
c.) Part Perm.					
d.) Part T-L					

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

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

Phone Number: 601-354-7320

Submitted by: Susan M. Harris
Name

Title: Executive Director

Date: July 29, 2010

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2010 Actual Amount	% Of Line Item	% Of Total Budget	FY 2011 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2012 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	366,204	100.00%		389,653	100.00%		395,239	100.00%	
10.									
11.									
12.									
Total Salaries	366,204		67.53%	389,653		59.88%	395,239		60.22%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	41,725	100.00%		40,000	100.00%		40,000	100.00%	
10.									
11.									
12.									
Total Travel	41,725		7.69%	40,000		6.14%	40,000		6.09%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	115,540	100.00%		200,000	100.00%		200,000	100.00%	
10.									
11.									
12.									
Total Contractual	115,540		21.30%	200,000		30.73%	200,000		30.47%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	11,247	100.00%		13,000	100.00%		13,000	100.00%	
10.									
11.									
12.									
Total Commodities	11,247		2.07%	13,000		1.99%	13,000		1.98%

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2010 Actual Amount	% Of Line Item	% Of Total Budget	FY 2011 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2012 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Other Than Equipment									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	7,548	100.00%		8,000	100.00%		8,000	100.00%	
10.									
11.									
12.									
Total Equipment	7,548		1.39%	8,000		1.22%	8,000		1.21%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Vehicles									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Wireless Comm. Devices									

REQUEST BY FUNDING SOURCE

Name of Agency MS STATE BOARD OF PUBLIC ACCOUNTANCY

Specify Funding Sources As Shown Below	FY 2010 Actual Amount	% Of Line Item	% Of Total Budget	FY 2011 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2012 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy									
10.									
11.									
12.									
Total Subsidies, Loans & Grants									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. MS State Board of Public Accountancy	542,264	100.00%		650,653	100.00%		656,239	100.00%	
10.									
11.									
12.									
TOTAL	542,264		100.00%	650,653		100.00%	656,239		100.00%

SPECIAL FUNDS DETAIL

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2010	(2) Estimated Revenues FY 2011	(3) Requested Revenues FY 2012
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered			
Budget Contingency Fund	BCF - Budget Contingency Fund			
Education Enhancement Fund	EEF - Education Enhancement Fund			
Health Care Expendable Fund	HCEF - Health Care Expendable Fund			
Tobacco Control Fund	TCF - Tobacco Control Fund			
ARRA - Education, Discretionary, FMAP	ARRA - Education, Discretionary, FMAP			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Section S TOTAL				

A. FEDERAL FUNDS*		Percentage Match Requirement		(1) Actual Revenues FY 2010	(2) Estimated Revenues FY 2011	(3) Requested Revenues FY 2012
Source (Fund Number)	Detailed Description of Source	FY 2011	FY 2012			
	Cash Balance-Unencumbered					
Section A TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2010	(2) Estimated Revenues FY 2011	(3) Requested Revenues FY 2012
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	303,056	298,363	222,710
MS State Board of Public Accountancy	Fees & Disciplinary Fines	537,571	575,000	600,000
Section B TOTAL		840,627	873,363	822,710

Section S + A + B TOTAL		840,627	873,363	822,710
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C. TREASURY FUND/BANK ACCOUNTS*			(1) Reconciled Balance as of 6/30/10	(2) Balance as of 6/30/11	(3) Balance as of 6/30/12
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
MS State Board of Public Accountancy	3845	Fees and civil penalties	298,363	222,710	166,471

* 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

STATE SUPPORT SPECIAL FUNDS

None

OTHER SPECIAL FUNDS

The Mississippi State Board of Public Accountancy funds its operations through the collection of fees deposited into Treasury Fund 3845 from applications and registration of CPAs, disciplinary cost reimbursements, civil penalties, and fees for candidate CPA examination applications. FY2010 collections of \$537,571 include:

CPA annual registration	\$410,550
CPA applications	30,500
Examination applications	70,330
Disciplinary costs/civil penalties	25,585
Other	606

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

TREASURY FUND/BANK

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

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

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

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

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY
AGENCY _____

Program No. _____ of _____ Programs

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2010 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				366,204	366,204
Travel				41,725	41,725
Contractual Services				115,540	115,540
Commodities				11,247	11,247
Other Than Equipment					
Equipment				7,548	7,548
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				542,264	542,264
No. of Positions (FTE)				6.00	6.00

	FY 2011 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				389,653	389,653
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				650,653	650,653
No. of Positions (FTE)				6.00	6.00

	FY 2012 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				5,586	5,586
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				5,586	5,586
No. of Positions (FTE)					

Note: FY2012 Total Request = FY2011 Estimated + FY2012 Incr(Decr) for Continuation + FY2012 Expansion/Reduction of Existing Activities + FY2012 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. _____ of _____ Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM _____

	FY 2012 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 2012 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 2012 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe				395,239	395,239
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				656,239	656,239
No. of Positions (FTE)				6.00	6.00

Note: FY2012 Total Request = FY2011 Estimated + FY2012 Incr(Decr) for Continuation + FY2012 Expansion/Reduction of Existing Activities + FY2012 New Activities.

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Agency Name

FUNDING REQUESTED FISCAL YEAR 2012

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

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

	FY 2010 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe				366,204	366,204
Travel				41,725	41,725
Contractual Services				115,540	115,540
Commodities				11,247	11,247
Other Than Equipment					
Equipment				7,548	7,548
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				542,264	542,264
No. of Positions (FTE)				6.00	6.00

	FY 2011 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe				389,653	389,653
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				650,653	650,653
No. of Positions (FTE)				6.00	6.00

	FY 2012 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				5,586	5,586
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				5,586	5,586
No. of Positions (FTE)					

Note: FY2012 Total Request = FY2011 Estimated + FY2012 Incr(Decr) for Continuation + FY2012 Expansion/Reduction of Existing Activities + FY2012 New Activities.

CONTINUATION AND EXPANDED REQUEST

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Program No. 1 of 1 Programs

AGENCY

REGULATION

PROGRAM

	FY 2012 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 2012 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 2012 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe				395,239	395,239
Travel				40,000	40,000
Contractual Services				200,000	200,000
Commodities				13,000	13,000
Other Than Equipment					
Equipment				8,000	8,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				656,239	656,239
No. of Positions (FTE)				6.00	6.00

Note: FY2012 Total Request = FY2011 Estimated + FY2012 Incr(Decr) for Continuation + FY2012 Expansion/Reduction of Existing Activities + FY2012 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 2011 Appropriation	Escalations By DFA	Non-Recurring Items	Provide Board Per Diem	Total Funding Change	FY 2012 Total Request		
SALARIES	389,653			5,586	5,586	395,239		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	389,653			5,586	5,586	395,239		
TRAVEL	40,000					40,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	40,000					40,000		
CONTRACTUAL	200,000					200,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	200,000					200,000		
COMMODITIES	13,000					13,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	13,000					13,000		
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	8,000					8,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	8,000					8,000		
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	650,653			5,586	5,586	656,239		

FUNDING:

GENERAL FUNDS								
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	650,653			5,586	5,586	656,239		
TOTAL	650,653			5,586	5,586	656,239		

POSITIONS:

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

PRIORITY LEVEL:

				1				
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PROGRAM NARRATIVE

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY NAME

PROGRAM NAME

I. Program Description:

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

II. Program Objective:

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

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

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

Individual CPA licensure:

- Evaluate successful candidates from the CPA exam; analyze applications for Mississippi CPA licensure and issue CPA licenses only to individuals that have met the experience and continuing professional education requirements within the five year requirement.
- Evaluate qualifications of applicants licensed in other states and issue reciprocal CPA licenses for the practice in the State of Mississippi or for a Mississippi client.
- 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 authorized 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 practice in the State of Mississippi or for a client based in Mississippi.
- Annually register (January 1) CPA firms in accordance with statute and those satisfying applicable standards and requirements.
- Maintain a firm data base and comprehensive system linking with the CPA data base and to provide detail and history of firms compliance with registration requirements including required 100% CPA ownership, appropriate organization, mandatory peer review, firm name, rules of professional conduct, professional standards, and other statutory and regulatory requirements.

Investigative, monitoring, and auditing activities:

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

PROGRAM NARRATIVE

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY NAME

PROGRAM NAME

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

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

Trial Board and disciplinary activities:

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

Monitoring of National Issues and CPA Professional Regulation:

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

III. Current program activities as supported by the funding in Columns 6-15 (FY 11 Estimated & FY 12 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

(D) Provide Board Per Diem:

During FY2011, the Board members forfeited this portion of their per diem in order to fund the reclassification of the staff Administrative Assistant. This request provides the authority for members to be paid per diem in accordance with the statutory requirements.

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY

1 - REGULATION

AGENCY NAME

PROGRAM NAME

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

	FY 2010 <u>ACTUAL</u>	FY 2011 <u>ESTIMATED</u>	FY 2012 <u>PROJECTED</u>
1 CPA examination candidate applications	692.00	500.00	500.00
2 Original & reciprocal licenses, retired, reinstatements issued	189.00	200.00	200.00
3 CPA license renewals	3,884.00	4,000.00	4,000.00
4 CPA firm permits registered	800.00	750.00	750.00
5 Investigations	232.00	200.00	200.00
6 Trial Board actions	252.00	100.00	100.00
7 CPE detail audits	60.00	60.00	60.00
8 CPE monitoring	4,032.00	3,800.00	3,800.00

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

	FY 2010 <u>ACTUAL</u>	FY 2011 <u>ESTIMATED</u>	FY 2012 <u>PROJECTED</u>
1 Direct cost per investigation	203.84	200.00	200.00
2 Direct cost per CPE compliance monitoring	17.47	20.00	20.00
3 Direct cost per examination application processed	30.63	32.00	32.00
4 Direct cost per license application	78.50	75.00	75.00
5 Direct cost per annual license registration	1.64	1.65	1.65

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

	FY 2010 <u>ACTUAL</u>	FY 2011 <u>ESTIMATED</u>	FY 2012 <u>PROJECTED</u>
1 Examination candidate completion rate	0.11	0.12	0.13
2 CPE compliance	97.00	98.00	98.00

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

MS STATE BOARD OF PUBLIC ACCOUNTANCY

	Fiscal Year 2011 Funding			FY 2011 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) REGULATION				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	650,653		650,653	
TOTAL	650,653		650,653	
Narrative Explanation:				
SUMMARY OF ALL PROGRAMS				
GENERAL				
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	650,653		650,653	
TOTAL	650,653		650,653	

**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 FY2011

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 meeting

C.	Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
1.	<u>David E. Clarke</u>	<u>Greenville, MS</u>	<u>Governor</u>	<u>1/2006</u>	<u>Five Years</u>
2.	<u>David L. Miller</u>	<u>Tupelo, MS</u>	<u>Governor</u>	<u>10/2008</u>	<u>Five Years</u>
3.	<u>Shelley B. Boone</u>	<u>Gulfport, MS</u>	<u>Governor</u>	<u>10/2008</u>	<u>Five Years</u>
4.	<u>Jim E. Burkes</u>	<u>Jackson, MS</u>	<u>Governor</u>	<u>1/2008</u>	<u>Five Years</u>
5.	<u>Rick Elam</u>	<u>Oxford, MS</u>	<u>Governor</u>	<u>1/2005</u>	<u>Five Years</u>
6.	<u>Willie B. Sims, Jr.</u>	<u>Hattiesburg, MS</u>	<u>Governor</u>	<u>1/2004</u>	<u>Five Years</u>
7.	<u>Vacant Position</u>	<u></u>	<u>Governor</u>	<u></u>	<u></u>

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

Mississippi Code Section 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, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition			
61020 Employee Training	3,203	1,000	1,000
61030 Meeting and Conference Registration	11,900	9,000	9,000
TOTAL (A)	15,103	10,000	10,000
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.	10,000	10,000	10,000
611XX Transportation of Goods (61180-61190)	25	1,000	1,000
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
TOTAL (B)	10,025	11,000	11,000
C. PUBLIC INFORMATION ((61300-61399)			
61310 Advertising & Public Information			
61340 Signs & Billboards			
61350 Exhibits & Displays			
TOTAL (C)			
D. RENTS (61400-61499)			
61420 Building & Floor Space	40,842	44,000	44,000
61430 Land			
61440 Office Equipment	8,163	10,000	10,000
61460 Other Equipment			
61470 Capitol Facilities - Rental			
61480 Exhibits, Displays & Conference Rooms	200	300	300
TOTAL (D)	49,205	54,300	54,300
E. REPAIRS & SERVICES (61500-61599)			
61500 Grounds, Walks, Fences & Lots			
61520 Buildings			
61530 Machinery & Field Equipment			
61540 Motor Vehicles			
61550 Office Equipment & Furniture		1,000	1,000
61580 Shop Equipment			
61590 Miscellaneous Items of Equipment			
TOTAL (E)		1,000	1,000
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61610 Engineering			
61615 SAAS Fees - DFA	702	850	850
61616 MMRS Fees	2,615	3,500	3,500
61620 Department of Audit	30	1,000	1,000
6162X Accounting (61621-61624)			
6163X Legal (61630-61636)	6,194	10,000	10,000
6164X Medical Services (61640-61646)			
61650 State Personnel Board	840	840	840
6165X Personnel Services Contracts (61651-61653)	913	45,000	45,000
61658 Personnel Services Contracts - SPAHRS	2,488	10,000	10,000
6166X Court Costs & Reporters (61661-61666)	200	1,500	1,500
61670 Laboratory & Testing Fees			
6168X Contract Worker (61682-61688)	135	1,000	1,000

**SCHEDULE B
CONTRACTUAL SERVICES CONTINUED**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency	(1) Actual Expenses FY Ending June 30, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012
MINOR OBJECT OF EXPENDITURE			
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61690 Other Fees & Services	4,437	3,810	3,810
TOTAL (F)	18,554	77,500	77,500
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	247	950	950
61710 Insurance & Fidelity Bonds	148	150	150
61715 Insurance Computer Equipment	70	100	100
61720 Membership Dues	5,170	5,000	5,000
61721 Subscriptions			
TOTAL (G)	5,635	6,200	6,200
H. INFORMATION TECHNOLOGY (61900-61990)			
61902 IS Professional Fees - Outside Vendor			
61905 IS Professional Fees - ITS	5,260	30,000	30,000
6191X IS Training/Education (61914-61915)		500	500
61917 Service Charges to State Data Center	2,903	5,000	5,000
61918 Data Entry			
61921 Software Acquisition and Installation	4,723	1,000	1,000
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	2,960	3,100	3,100
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	263	400	400
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS			
61928 Public Network Access Charges - Outside Vendor			
61929 Public Network Access Charges - ITS			
6193X IS Related Rentals (61932-61933)			
61938 Pager Usage Time - Outside Vendor			
61939 Cellular Usage Time - Outside Vendor			
61961 Maintenance/Repair of IS Equipment	715		
61962 Maintenance/Repair of Telephone Systems (ITS)	194		
TOTAL (H)	17,018	40,000	40,000
I. OTHER (61991-61999)			
6199X Prior Year Expense (61996-61998)			
61999 Contractual Services - No PO Required			
TOTAL (I)			
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	115,540	200,000	200,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	115,540	200,000	200,000
TOTAL FUNDS	115,540	200,000	200,000

**SCHEDULE C
COMMODITIES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012
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	324	1,000	1,000
62120 Duplication & Reproduction Supplies		1,500	1,500
62130 Office Supplies & Materials	1,910	2,000	2,000
62140 Paper Supplies	295	2,000	2,000
62150 Maps, Manuals, Library Books	209	1,000	1,000
62160 Office Equipment (not capital outlay)	2,405	2,500	2,500
Total (B)	5,143	10,000	10,000
C. EQUIPMENT REPAIR PARTS, SUPPLIES & ACCES. (62200-62299)			
62210 Fuels - Gasoline			
62251 Repair Vehicle			
62270 Radio & TV Supply & Repair			
62271 Repair of Comm Systems, Parts			
62290 Other Equipment Repair Parts			
Total (C)			
D. PROFESSIONAL & SCI. SUPPLIES AND MATERIALS (62300-62399)			
62330 Photographic Supplies			
62340 Drugs & Chemicals - Medical & Lab Use			
62390 Other Professional Scientific			
Total (D)			
E. OTHER SUPPLIES & MATERIALS (62400-62999)			
62420 Hardware, Plumbing & Electrical			
62430 Small tools	45		
62450 Janitor Supplies & Cleaning			
62460 Wearing Material			
62475 Food for Meetings	1,685	1,800	1,800
62520 Decal Signs			
62530 Uniforms & Wearing Apparel	192		
62555 IT System Parts	3,199	200	200
62590 Other Supplies & Materials	873	1,000	1,000
62595 Other Equipment (less than \$1,000)	110		
62998 Prior year expense			
Total (E)	6,104	3,000	3,000
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	11,247	13,000	13,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	11,247	13,000	13,000
TOTAL FUNDS	11,247	13,000	13,000

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012
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, 2010		Est. FY Ending June 30, 2011		Req. FY Ending June 30, 2012		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
A. VEHICLES (see form MBR-1-D-3)							
B. ROAD MACHINERY, FARM & OTHER EQUIPMENT							
63320 Road Machinery							
TOTAL (B)							
C. OFFICE MACHINES, FURNITURE, FIXTURES, EQUIP.							
63330 Office Equipment, Furniture	4	5,093		2,300	2	1,150	2,300
TOTAL (C)		5,093		2,300			2,300
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 IT/IS Equipment	2	2,388		5,700	3	1,900	5,700
63433 Two way radio equipment	1	67					
TOTAL (D)		2,455		5,700			5,700
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>		7,548		8,000			8,000
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		7,548		8,000			8,000
TOTAL FUNDS		7,548		8,000			8,000

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

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory June 30, 2010	FY Ending June 30, 2010		FY Ending June 30, 2011		FY Ending June 30, 2012	
		No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
A. PASSENGER & WORK VEHICLES (63310, 63390-63400)							
63310 Automobile, Compact Sedan (AU CS)							
63310 Automobile, Full Size Sedan (AU FS)							
63310 Automobile, Mid Size Sedan (AU MS)							
63310 Automobile, Mid Size Station Wagon (AU MW)							
63310 Automobile Utility (AU UT)							
63390 Truck, Carry-All (TK CA)							
63390 Truck, Compact Pickup (TK CU)							
63390 Truck, Dump Bed (TK DU)							
63390 Truck, Medium Duty 2.5 Ton (TK MD)							
63390 Truck, Mid Size Pickup (TK MU)							
63391 Truck, Heavy Duty 5 Ton (TK HD)							
63391 Truck, Heavy Duty Pickup (TK HU)							
63392 Sport Utility Vehicle (TK SU)							
63393 Van, Cargo (VN CD)							
63393 Van, Full Size (VN FV)							
63393 Van, Mid Size (VN MV)							
63400 Other Vehicles							
TOTAL (A)							
B. BETTERMENTS OR ACCESSORIES FOR VEHICLES (63395)							
63395 Betterments or Accessories for Vehicles							
TOTAL (B)							
GRAND TOTAL <i>(Enter on Line I-D-3 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE D-4
WIRELESS COMMUNICATION DEVICES**

MS STATE BOARD OF PUBLIC ACCOUNTANCY
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Device Inventory June 30, 2010	Act FY Ending June 30, 2010		Est FY Ending June 30, 2011		Req FY Ending June 30, 2012	
		No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost
A. CELLULAR PHONES (63435)							
63435 Cellular Phones							
Total (A)							
B. PAGERS (63434)							
63434 Pagers, Paging Equipment							
Total (B)							
C. WIRELESS PERSONAL DIGITAL ASSISTANTS (63435)							
63435 Wireless PDAs, Blackberry, etc							
Total (C)							
GRAND TOTAL <i>(Enter on Line 1-D-4 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE E
SUBSIDIES, LOANS & GRANT**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012
A. SCHOOL GRANTS TO COUNTIES & MUNICIPALITIES (64000-64599)			
TOTAL (A)			
B. GRANTS TO I.H.L. & OTHER POLITICAL SUBDIVISIONS (64600-64699)			
TOTAL (B)			
C. GRANTS TO NON-GOVERNMENT INSTNS & INDS (64700-64999)			
TOTAL (C)			
D. DEBT SERVICE & JUDGEMENTS (65000-65399)			
65040 Interest on Lease Purchases			
TOTAL (D)			
E. OTHER (66000-89999)			
TOTAL (E)			
GRAND TOTAL <i>(Enter on Line I-E of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**NARRATIVE
2012 BUDGET REQUEST**

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

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

The requested budget for FY 2012 contains an overall net increase in spending authority of only \$5,586 (.008%) from FY 2011. As a Special Fund State Agency, the Board collects its own fees from CPAs and candidates for the examination.

Salaries, Wages & Fringe Benefits

Salaries, Fringe Benefits and Board Per Diem represent a majority of the Board's expenditures at 60% for FY 2011 or \$389,653. However, this amount for FY 2011 does not provide complete funding for Board member per diem.

The Board requests that total increase of \$5,586 for FY 2012 to permit the complete and necessary funding of Board member per diem. During the 2010 session the Legislature allowed the reclassification of the Board's Administrative Assistant position, but did not provide funding. The Board members sacrificed their per diem dollars to assist with the reclassification.

Travel

The Board projects a spending level necessary of \$40,000 for total FY 2012 travel , equal to original FY 2008 funding. No increases have been requested.

Contractual Services

The Board requests the funding of contractual services at a projected \$200,000 which includes no increase from prior year.

Commodities

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

Capital Outlay - Equipment

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

Beginning Cash Balance

The beginning cash balance for FY 2010 of \$303,056 is \$8 less than the amount reported with the prior budget due to minor variances between actual expenditures.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2010**

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 2010 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
David L. Miller	Phoenix, AZ	NASBA Annual Meeting	1,687	3845 Special Funds
Shelly B. Boone	Phoenix, AZ	NASBA Annual Meeting	1,467	
Jim E. Burkes	Phoenix, AZ	NASBA Annual Meeting	1,749	
Willie B. Sims, Jr.	Phoenix, AZ	NASBA Annual Meeting	1,549	
Susan M. Harris	Phoenix, AZ	NASBA Annual Meeting	1,550	
Onetta Whitley	Phoenix, AZ	NASBA Annual Meeting	393	
Susan M. Harris	Nashville, TN	NASBA Executor Directors & Staff Meeting	1,225	
Vicki Snowden	Nashville, TN	NASBA Executor Directors & Staff Meeting	1,022	
Onetta Whitley	Nashville, TN	NASBA Legal Counsel Meeting	899	
David E. Clarke	Charleston, SC	NASBA Eastern Regional Meeting	1,675	
David L. Miller	Charleston, SC	NASBA Eastern Regional Meeting	1,286	
Shelly B. Boone	Charleston, SC	NASBA Eastern Regional Meeting	1,436	
Jim E. Burkes	Charleston, SC	NASBA Eastern Regional Meeting	1,605	
Rick Elam	Charleston, SC	NASBA Eastern Regional Meeting	1,570	
Willie B. Sims, Jr.	Charleston, SC	NASBA Eastern Regional Meeting	1,411	
Susan M. Harris	Charleston, SC	NASBA Eastern Regional Meeting	1,470	
David E. Clarke	Destin, FL	MSCPA Annual Meeting	1,238	
David L. Miller	Destin, FL	MSCPA Annual Meeting	430	
Shelly B. Boone	Destin, FL	MSCPA Annual Meeting	1,007	
Jim E. Burkes	Destin, FL	MSCPA Annual Meeting	379	
Rick Elam	Destin, FL	MSCPA Annual Meeting	1,246	
Willie B. Sims, Jr.	Destin, FL	MSCPA Annual Meeting	989	
Susan M. Harris	Destin, FL	MSCPA Annual Meeting	1,228	
Susan M. Harris	San Francisco	Forum of International Accountancy Regulators	1,721	
Total Out of State Travel Cost			\$30,232	

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, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012	Fund Num.
61610 Engineering					
TOTAL 61610 Engineering					
61615 SAAS Fees - DFA					
SAAS Fees DFA / State Automated Accounting		702	850	850	3845
<i>Comp. Rate: Various</i>					
TOTAL 61615 SAAS Fees - DFA		702	850	850	
61616 MMRS Fees					
MMRS / MMRS/SPHARS/SAAS/MAGIC		2,615	3,500	3,500	3845
<i>Comp. Rate: Set</i>					
TOTAL 61616 MMRS Fees		2,615	3,500	3,500	
61620 Department of Audit					
Audit Fees / OSA Property & Compliance Audit		30	1,000	1,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 61620 Department of Audit		30	1,000	1,000	
6162X Accounting (61621-61624)					
XXX NEW					
<i>Comp. Rate:</i>					
TOTAL 6162X Accounting (61621-61624)					
6163X Legal (61630-61636)					
Legal Fees / Office of the Attorney General		6,194	10,000	10,000	3845
<i>Comp. Rate: Hourly</i>					
TOTAL 6163X Legal (61630-61636)		6,194	10,000	10,000	
6164X Medical Services (61640-61646)					
TOTAL 6164X Medical Services (61640-61646)					
61650 State Personnel Board					
State Personnel Board / SPB Personnel Matters		840	840	840	3845
<i>Comp. Rate: \$140 per position</i>					
TOTAL 61650 State Personnel Board		840	840	840	
6165X Personnel Services Contracts (61651-61653)					
Cecil Harper / Independent Peer Review Oversight		913	2,400	2,400	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Lee Murphy / Independent Peer Review Oversight			2,400	2,400	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Wib Wright / Independent Peer Review Oversight			2,400	2,400	3845
<i>Comp. Rate: \$60/hour + expenses</i>					
Ceremony speakers / CPA Presentation Ceremony			300	300	3845
<i>Comp. Rate: Travel expenses</i>					
Experts for Investigative Cases / Investigative & Special Services			37,500	37,500	3845
<i>Comp. Rate: Hourly + expenses</i>					
TOTAL 6165X Personnel Services Contracts (61651-61653)		913	45,000	45,000	

FEES, PROFESSIONAL AND OTHER SERVICES

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2010	(2) Estimated Expenses FY Ending June 30, 2011	(3) Requested for FY Ending June 30, 2012	Fund Num.
61658 Personnel Services Contracts - SPAHRS IT and Office Assistance / IT and administrative <i>Comp. Rate: Hourly</i>		2,488	10,000	10,000	3845
TOTAL 61658 Personnel Services Contracts - SPAHRS		<u>2,488</u>	<u>10,000</u>	<u>10,000</u>	
6166X Court Costs & Reporters (61661-61666) Brooks Court Reporting / Court Reporters - Admin Hearings <i>Comp. Rate: Hourly</i>		200	1,500	1,500	3845
TOTAL 6166X Court Costs & Reporters (61661-61666)		<u>200</u>	<u>1,500</u>	<u>1,500</u>	
61670 Laboratory & Testing Fees TOTAL 61670 Laboratory & Testing Fees					
6168X Contract Worker (61682-61688) Contract Worker / SPHARS <i>Comp. Rate: FICA/MC Match</i>		135	1,000	1,000	3845
TOTAL 6168X Contract Worker (61682-61688)		<u>135</u>	<u>1,000</u>	<u>1,000</u>	
61690 Other Fees & Services Brian Daniel Photography / CPA ceremony photographs <i>Comp. Rate: Per photograph</i> Patricia Lewis Calligrapher / Lettering CPA certificates <i>Comp. Rate: Per certificate</i> Magnolia Clipping Service / Clippings for investigations <i>Comp. Rate: Per clipping</i>		1,385	1,500	1,500	3845
		942	810	810	3845
		2,110	1,500	1,500	3845
TOTAL 61690 Other Fees & Services		<u>4,437</u>	<u>3,810</u>	<u>3,810</u>	
GRAND TOTAL (61600-61699)		<u>18,554</u>	<u>77,500</u>	<u>77,500</u>	

VEHICLE PURCHASE DETAILS

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	FY2012 Req. Cost
				0
				<hr/>
				0
			TOTAL VEHICLE REQUEST	0

**VEHICLE INVENTORY
AS OF JUNE 30, 2010**

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 6-30-10	Average Miles per Year	Replacement Proposed	
									FY 2011	FY 2012

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS
FISCAL YEAR 2012**

MS STATE BOARD OF PUBLIC ACCOUNTANCY _____

Agency Name

Program	Decision Unit	Object	Amount
Priority # 1			
Program # 1 : REGULATION			
	Provide Board Per Diem		
		Salaries	5,586
		Total	5,586
		Other Special Funds	5,586

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 6-30-10	Last Payment Date	Interest Rate	Amount of Each Monthly/Yearly Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2010	Estimated FY 2011			Requested FY 2012			
										Principal	Interest	Total	Principal	Interest	Total	
/	//	0	0	//	.000											

Summary of 3% General Fund Program Reduction to FY2011 Appropriated Funding by Major Object

MS STATE BOARD OF PUBLIC ACCOUNTANCY

Major Object	FY2011 GENERAL FUND REDUCTION	AFFECT ON FY2011 STATE SUPPORT SPECIAL FUNDS	AFFECT ON FY2011 FEDERAL FUNDS	AFFECT ON FY2011 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES					
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS					