

Board of Public Accountancy

5 Old River Place

Ransom Jones

AGENCY

ADDRESS

CHIEF EXECUTIVE OFFICER

	Actual Expenses June 30,2016	Estimated Expenses June 30,2017	Requested For June 30,2018	Requested Over/(Under) Estimated	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	371,378	377,468	377,468		
a. Additional Compensation			16,630		
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	6,120	6,500	6,500		
Total Salaries, Wages & Fringe Benefits	377,498	383,968	400,598	16,630	4.33%
2. Travel					
a. Travel & Subsistence (In-State)	6,719	16,500	16,500		
b. Travel & Subsistence (Out-Of-State)	24,143	16,500	16,500		
c. Travel & Subsistence (Out-Of-Country)					
Total Travel	30,862	33,000	33,000		
B. CONTRACTUAL SERVICES (Schedule B)					
a. Tuition, Rewards & Awards	10,450	13,000	13,000		
b. Communications, Transportation & Utilities	9,035	11,000	16,000	5,000	45.45%
c. Public Information					
d. Rents	42,353	45,000	47,500	2,500	5.56%
e. Repairs & Service	340	500	500		
f. Fees, Professional & Other Services	33,454	54,717	61,217	6,500	11.88%
g. Other Contractual Services	6,177	8,550	8,550		
h. Data Processing	60,258	25,547	5,000	(20,547)	(80.43%)
i. Other	254	300	300		
Total Contractual Services	162,321	158,614	152,067	(6,547)	(4.13%)
C. COMMODITIES (Schedule C)					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	1,375	3,075	3,075		
c. Equipment, Repair Parts, Supplies & Accessories	399	500	500		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	2,507	4,450	4,450		
Total Commodities	4,281	8,025	8,025		
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					
d. IS Equipment (Data Processing & Telecommunications)	2,670	10,000	5,000	(5,000)	(50.00%)
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	2,670	10,000	5,000	(5,000)	(50.00%)
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E)					
TOTAL EXPENDITURES	577,632	593,607	598,690	5,083	0.86%
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	252,844	359,480	365,873	6,393	1.78%
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds					
Other Special Funds (Specify)					
Board of Public Accountancy	684,268	600,000	600,000		
Less: Estimated Cash Available Next Fiscal Period	(359,480)	(365,873)	(367,183)	1,310	0.36%
TOTAL FUNDS (equals Total Expenditures above)	577,632	593,607	598,690	5,083	0.86%
GENERAL FUND LAPSE					
III: PERSONNEL DATA					
Number of Positions Authorized in Appropriation Bill					
a.) Perm Full	5	5	5		
b.) Perm Part					
c.) T-L Full					
d.) T-L Part					
Average Annual Vacancy Rate (Percentage)					
a.) Perm Full					
b.) Perm Part					
c.) T-L Full					
d.) T-L Part					

Approved by: Ransom Jones
Official of Board or Commission

Submitted by: Denise De Rossette

Date: 8/1/2016 11:34 AM

Budget Officer: Denise De Rossette / cornerstone001@comcast.net

Phone Number: 601.540.4485

Title: Fiscal Agent

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2016 Actual Amount	% of Line Item	% of Total Budget	FY 2017 Estimated Amount	% of Line Item	% of Total Budget	FY 2018 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. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal Other Special (Specify)									
9. Board of Public Accountancy	377,498	100.00		383,968	100.00		400,598	100.00	
10.									
11.									
12.									
Total Salaries	377,498		65.35%	383,968		64.68%	400,598		66.91%
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal Other Special (Specify)									
9. Board of Public Accountancy	30,862	100.00		33,000	100.00		33,000	100.00	
10.									
11.									
12.									
Total Travel	30,862		5.34%	33,000		5.56%	33,000		5.51%
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal Other Special (Specify)									
9. Board of Public Accountancy	162,321	100.00		158,614	100.00		152,067	100.00	
10.									
11.									
12.									
Total Contractual	162,321		28.10%	158,614		26.72%	152,067		25.40%
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal Other Special (Specify)									
9. Board of Public Accountancy	4,281	100.00		8,025	100.00		8,025	100.00	
10.									
11.									
12.									
Total Commodities	4,281		0.74%	8,025		1.35%	8,025		1.34%

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2016 Actual Amount	% of Line Item	% of Total Budget	FY 2017 Estimated Amount	% of Line Item	% of Total Budget	FY 2018 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. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Capital 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. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	2,670	100.00		10,000	100.00		5,000	100.00	
10.									
11.									
12.									
Total Capital Equipment	2,670		0.46%	10,000		1.68%	5,000		0.84%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. 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. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Wireless Communication Devs.									

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2016 Actual Amount	% of Line Item	% of Total Budget	FY 2017 Estimated Amount	% of Line Item	% of Total Budget	FY 2018 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. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Subsidies									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Capital Expense Fund									
7. Working Cash Stabilization Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	577,632	100.00		593,607	100.00		598,690	100.00	
10.									
11.									
12.									
TOTAL	577,632		100.00%	593,607		100.00%	598,690		100.00%

SPECIAL FUNDS DETAIL

Board of Public Accountancy (845-00)

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2016	(2) Estimated Revenues FY 2017	(3) Requested Revenues FY 2018
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			
Capital Expense Fund	CEF - Capital Expense Fund			
Working Cash Stabilization Reserve Fund	WCSRFB - Working Cash Stabilization Reserve Fund			
State Support Special Fund TOTAL				
STATE SUPPORT SPECIAL FUND LAPSE				

A. FEDERAL FUNDS *		Percentage Match Requirement	(1) Actual Revenues FY 2016	(2) Estimated Revenues FY 2017	(3) Requested Revenues FY 2018
Source (Fund Number)	Detailed Description of Source	FY 2017 FY 2018			
	Cash Balance-Unencumbered				
Federal Fund TOTAL					

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2016	(2) Estimated Revenues FY 2017	(3) Requested Revenues FY 2018
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	252,844	359,480	365,873
Board of Public Accountancy (3384500000)	Fees, Civil Penalties, Disciplinary	684,268	600,000	600,000
Other Special Fund TOTAL		937,112	959,480	965,873

SECTIONS S + A + B TOTAL	937,112	959,480	965,873
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C. TREASURY FUND/BANK ACCOUNTS *	Fund/Account Number	Name of Bank (If Applicable)	(1) Reconciled Balance as of 6/30/16	(2) Balance as of 6/30/17	(3) Balance as of 6/30/18
Clearing Account	3384500000	Regions	6,676	5,000	5,000

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

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

Board of Public Accountancy (845-00)

Name of Agency

STATE SUPPORT SPECIAL FUNDS

OTHER SPECIAL FUNDS

The Mississippi State Board of Public Accountancy 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.

TREASURY FUND / BANK

The Board maintains a clearing account for depositing fees collected prior to transferring them to the Treasury Fund.

CONTINUATION AND EXPANDED TOTAL REQUEST

Board of Public Accountancy (845-00)

SUMMARY OF ALL PROGRAMS

Name of Agency

Program

	FY 2016 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe				377,498	377,498
Travel				30,862	30,862
Contractual Services				162,321	162,321
Commodities				4,281	4,281
Other Than Equipment					
Equipment				2,670	2,670
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				577,632	577,632
No. of Positions (FTE)				5.00	5.00

	FY 2017 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				158,614	158,614
Commodities				8,025	8,025
Other Than Equipment					
Equipment				10,000	10,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				593,607	593,607
No. of Positions (FTE)				5.00	5.00

	FY 2018 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				16,630	16,630
Travel					
Contractual Services				(6,547)	(6,547)
Commodities					
Other Than Equipment					
Equipment				(5,000)	(5,000)
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				5,083	5,083
No. of Positions (FTE)					

Note: FY2018 Total Request = FY2017 Estimated + FY2018 Incr(Decr) for Continuation + FY2018 Expansion/Reduction of Existing Activities + FY2018 New Activities.

CONTINUATION AND EXPANDED TOTAL REQUEST

Board of Public Accountancy (845-00)

SUMMARY OF ALL PROGRAMS

Name of Agency	FY 2018 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 Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2018 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 Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2018 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe				400,598	400,598
Travel				33,000	33,000
Contractual Services				152,067	152,067
Commodities				8,025	8,025
Other Than Equipment					
Equipment				5,000	5,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				598,690	598,690
No. of Positions (FTE)				5.00	5.00

Note: FY2018 Total Request = FY2017 Estimated + FY2018 Incr(Decr) for Continuation + FY2018 Expansion/Reduction of Existing Activities + FY2018 New Activities.

SUMMARY OF PROGRAMS
FORM MBR-1-03sum

Board of Public Accountancy (845-00)

Name of Agency

FUNDING REQUESTED FISCAL YEAR 2018

	PROGRAM	GENERAL	ST. SUPP. SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	Regulation				598,690	598,690
	Summary of All Programs				598,690	598,690

CONTINUATION AND EXPANDED REQUEST

Program 1 of 1

Board of Public Accountancy (845-00)

Regulation

Name of Agency

Program

	FY 2016 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe				377,498	377,498
Travel				30,862	30,862
Contractual Services				162,321	162,321
Commodities				4,281	4,281
Other Than Equipment					
Equipment				2,670	2,670
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				577,632	577,632
No. of Positions (FTE)				5.00	5.00

	FY 2017 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				158,614	158,614
Commodities				8,025	8,025
Other Than Equipment					
Equipment				10,000	10,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				593,607	593,607
No. of Positions (FTE)				5.00	5.00

	FY 2018 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				16,630	16,630
Travel					
Contractual Services				(6,547)	(6,547)
Commodities					
Other Than Equipment					
Equipment				(5,000)	(5,000)
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				5,083	5,083
No. of Positions (FTE)					

Note: FY2018 Total Request = FY2017 Estimated + FY2018 Incr(Decr) for Continuation + FY2018 Expansion/Reduction of Existing Activities + FY2018 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 1 of 1

Board of Public Accountancy (845-00)

Regulation

Name of Agency

Program

	FY 2018 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 Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2018 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 Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2018 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe				400,598	400,598
Travel				33,000	33,000
Contractual Services				152,067	152,067
Commodities				8,025	8,025
Other Than Equipment					
Equipment				5,000	5,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				598,690	598,690
No. of Positions (FTE)				5.00	5.00

Note: FY2018 Total Request = FY2017 Estimated + FY2018 Incr(Decr) for Continuation + FY2018 Expansion/Reduction of Existing Activities + FY2018 New Activities.

PROGRAM DECISION UNITS

Board of Public Accountancy

1 - Regulation

Name of Agency	Program Name					
	A	B	C	D	E	F
EXPENDITURES	FY 2017 Appropriated	Escalations By DFA	Non-Recurring Items	Implement Approved	Total Funding Change	FY 2018 Total Request
SALARIES	383,968			16,630	16,630	400,598
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER	383,968			16,630	16,630	400,598
TRAVEL	33,000					33,000
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER	33,000					33,000
CONTRACTUAL	158,614		(6,547)		(6,547)	152,067
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER	158,614		(6,547)		(6,547)	152,067
COMMODITIES	8,025					8,025
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER	8,025					8,025
CAPTITAL-OTE						
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER						
EQUIPMENT	10,000		(5,000)		(5,000)	5,000
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER	10,000		(5,000)		(5,000)	5,000
VEHICLES						
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER						
WIRELESS DEV						
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER						
SUBSIDIES						
GENERAL						
ST. SUP. SPECIAL						
FEDERAL						
OTHER						
TOTAL	593,607		(11,547)	16,630	5,083	598,690

FUNDING

GENERAL FUNDS						
ST. SUP. SPCL FUNDS						
FEDERAL FUNDS						
OTHER SP. FUNDS	593,607		(11,547)	16,630	5,083	598,690
TOTAL	593,607		(11,547)	16,630	5,083	598,690

POSITIONS

GENERAL FTE						
ST. SUP. SPCL. FTE						
FEDERAL FTE						
OTHER SP. FTE	5.00					5.00
TOTAL	5.00					5.00

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)

Board of Public Accountancy

I - Regulation

Name of Agency

Program Name

I. Program Description:

To protect the public welfare of the citizens of the State of Mississippi through oversight and regulation of certified public accountants (CPAs) and toward maintaining the highest standards of proficiency in the profession.

II. Program Objective:

The Board's main mission is generally accomplished through the following activities which have been streamlined and enhanced over the past several years:

- Registration of CPA firms. Oversight is provided through review of ownership, firm organization, quality controls, and CPA staffing verified through an established audit and monitoring process.
- Monitoring of CPAs' and CPA firms' work products, such as financial statement audits, reviews, and compilations through mandatory peer reviews and an independent oversight system.
- Overseeing computerized licensure examination. Timely investigations of complaints and an improved disciplinary process.
- Setting standards for and ensuring compliance with CPA continuing professional education (CPE) requirements.
- Investigating complaints of CPAs, CPA firms, candidates and non-licensees and disciplining valid complaints through Board action.
- Performing substantive audits of CPE documentation and compliance audits through statistical sampling of CPAs reports and examination of all supporting documentation.

III. Current program activities as supported by the funding in Columns 6-15 (FY 2017 & FY 2018 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

(D) Implement Approved Realignment and Reclassification:

The State Personnel Board approved the agency's request to realign and reclassify its positions but this was not funded by the legislature. The Board of Public Accountancy's sole goal for FY18 is to implement and fund this request. Even with this action, the overall budget of the agency is only being increased less than 1% from its FY17 appropriation.

PROGRAM PERFORMANCE INDICATORS AND MEASURES

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Board of Public Accountancy (845-00)

I - Regulation

Name of Agency

PROGRAM NAME

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

	FY 2016 APPRO	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 PROJECTED
1 CPA examination applications	650.00	877.00	650.00	700.00
2 Original & reciprocal CPA licenses, retirees, reinstatements	275.00	296.00	275.00	275.00
3 CPA renewals	4,275.00	4,656.00	4,275.00	4,250.00
4 CPA firm permits application & renewals	1,000.00	1,163.00	1,000.00	1,100.00
5 Investigations	250.00	392.00	250.00	250.00
6 Trial Board actions	60.00	51.00	60.00	60.00
7 CPE detail audits	60.00	60.00	60.00	60.00
8 CPE monitoring	4,000.00	4,228.00	4,000.00	4,250.00
9 Peer Review Monitoring	600.00	599.00	600.00	600.00
10 Individual CPAs utilizing online system	4,275.00	7,370.00	4,275.00	4,400.00
11 CPA firms utilizing online system	1,000.00	1,024.00	1,000.00	1,100.00
12 Number of inquiries answered	1,314.00	0.00	1,314.00	1,500.00

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 2016 APPRO	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 PROJECTED
1 Direct cost per investigation	250.00	259.00	250.00	260.00
2 Direct cost per CPE compliance monitoring	15.00	9.47	15.00	15.00
3 Direct cost per examination application processed	36.00	28.63	36.00	37.00
4 Direct cost per license application	70.00	79.68	70.00	75.00
5 Direct cost per annual license registration	3.00	1.32	2.50	2.25
6 Direct cost per CPA firm Peer review monitored	63.00	65.15	63.00	65.00
7 Direct cost per inquiry answered	11.00	0.00	11.00	11.00

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 2016 APPRO	FY 2016 ACTUAL	FY 2017 ESTIMATED	FY 2018 PROJECTED
1 Examination candidate completion rate. This is reflected as a percentage.	20.50	21.00	21.00	21.00
2 Examination sections pass rate. This is reflected as a percentage.	39.00	37.60	39.50	39.50
3 CPE Compliance percentage. This is reflected as a percentage.	97.00	97.00	97.00	0.00
4 Inquiries successfully answered. This is reflected as a percentage.	0.00	0.00	90.00	90.00

MS STATE BOARD OF PUBLIC ACCOUNTANCY MEMBERS

Board of Public Accountancy (845-00) _____

Name of Agency

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

The Board is paid per diem in accordance with MS Code 25-3-69. Members are reimbursed actual expenses based on the established state rates.

B. Estimated number of meetings FY 2017:

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. Vacant	Second Congressional District		1- 1- 1	5 years
2. David L. Miller	Tupelo, MS	Gov. Bryant	1- 1- 2013	5 years
3. Angela L. Pannell	Starkville, MS	Gov. Barbour	1- 1- 2012	5 years
4. Mark P. Peach	Jackson, MS	Gov. Bryant	1- 1- 2013	5 years
5. Jimmy E. Burkes	Jackson, MS	Gov. Bryant	1- 1- 2013	5 years
6. Willie B. Sims, Jr.	Hattiesburg, MS	Gov. Bryant	1- 1- 2014	5 years
7. Rick Elam	Oxford, MS	Gov. Bryant	1- 1- 2015	5 years

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

Mississippi Code 73-33-3

*If Executive Order, please attach copy.

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested for FY Ending June 30, 2018
A. Tuition, Rewards & Awards (61050xxx-61080xxx)			
61050000 Tuition			
61060000 Employee Training	8,945	10,000	10,000
61070000 Travel Related Reg	1,505	3,000	3,000
61080000 Rewards & Awards			
Total	10,450	13,000	13,000
B. Transportation & Utilities (61100xxx-61200xxx)			
61100000 Transport of Goods			5,000
61110000 Postal Services	9,035	11,000	11,000
61200000 Utilities			
Total	9,035	11,000	16,000
C. Public Information (61300xxx-61310xxx)			
61300000 Advert & Public Info			
61310000 Promotional Expenses			
Total			
D. Rents (61400xxx-61490xxx)			
61400000 Building and Floor Space Rental	34,921	37,500	40,000
61420000 Equipment Rental	7,432	7,500	7,500
61430000 Capitol Facilities Rental			
61450000 Conference Rooms, Exhibits and Display Rentals			
61490000 Other Rentals			
Total	42,353	45,000	47,500
E. Repairs & Service (61500xxx)			
61500000 Repair and Maintenance Services	340	500	500
Total	340	500	500
F. Fees, Professional & Other Services (61600xxx-61699xxx)			
61600000 Inter-Agency Fees	11,487		
61610000-61625000 Contract Worker Expenses		25,567	25,567
61660000 Accounting and Financial Services	16,950	22,500	23,000
61670000 Legal and Related Services	520	1,250	7,250
61680000 Medical Services			
61690000 Fees and Services	4,497	5,400	5,400
61695000 Prof Fees-Trav-1099			

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested for FY Ending June 30, 2018
61696000 Prof Fec-Trv-No 1099			
Total	33,454	54,717	61,217
G. Other Contractual Services (61700xxx-61790xxx, 61900xxx)			
61700000 Insurance Fees and Services	1,110	1,200	1,200
61705000 Banking and Credit Card Fees		2,000	2,000
61710000 Membership Dues	4,750	5,000	5,000
61715000 Trade Subscriptions	317	350	350
61730000 Ldry,Dry Clean,Towel			
61735000 Salvage,Demo,Removal			
61900000 Procurement Card - Contractual Purchases			
Total	6,177	8,550	8,550
H. Information Technology (61800xxx-61890xxx)			
61800000 Basic Telephone Monthly - Outside Vendor			
61803000 Long Distance Charges - Outside Vendor			
61806000 Data Line and Network Charges - Outside Vendor			
61818000 Cellular Usage Time - Outside Vendor			
61821000 Wireless Data Transmission-not cell-Outside Vendor			
61824000 Satellite Voice Transmission Services - Out Vendor			
61830000 IT Professional Fees - Outside Vendor	6,105	20,547	
61833000 IS Training and Education - Outside Vendor			
61836000 Outsourced IT Solutions - Outside Vendor			
61839000 Software Acq, Installation & Maint - Out Vendor		5,000	5,000
61842000 Rental of IT Equipment - Outside Vendor			
61845000 Off-site Storage of IS Software & Data -Out Vendor			
61848000 Maintenance & Repair of IT Equipment-Outside Vend			
61850000 Payments to ITS	54,153		
Total	60,258	25,547	5,000
I. Other (61910xxx-61990xxx)			
61910000 Petty Cash Expense - Contractual			
61920000 Travel Related Contractual Reimbursements	254	300	300
61950000 Prior Year Exp - Contract Worker Travel			
61955000 Prior Year Exp - Contract Worker Matching Amts			
61960000 Prior Year Expense - Contractual			

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested for FY Ending June 30, 2018
61965000 Prior Year Expense - Contractual - 1099			
Total	254	300	300
Grand Total <i>(Enter on Line 1-B of Form MBR-1)</i>	162,321	158,614	152,067
Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds	162,321	158,614	152,067
Total Funds	162,321	158,614	152,067

**SCHEDULE C
COMMODITIES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested for FY Ending June 30, 2018
-----------------------------	--	---	--

A. Maintenance & Constr. Materials & Supplies (62000xxx, 62015xxx)			
62015000 Building and Construction Materials and Supplies			
Total			

B. Printing & Office Supplies & Materials (62010xxx, 62085xxx, 62100xxx, 62125xxx, 62400xxx)			
62010000 Books, Periodicals, Maps & Instructional Materials			
62085000 Office Supplies and Materials	1,351	2,000	2,000
62100000 Printing Costs and Supplies	24	800	800
62400000 Furniture and Equipment		275	275
Total	1,375	3,075	3,075

C. Equipment Repair Parts, Supplies & Acces. (62050xxx, 62072xxx, 62110xxx, 62115xxx, 62120xxx, 62130xxx)			
62050000 Fuel			
62055000 Fuel Card Repairs and Maintenance			
62072000 Shop Supplies			
62110000 Parts & Access - Heating, Cooling, Plumbing, Elect			
62115000 Parts & Access - Office, IT, and Other Equip	399	500	500
62120000 Parts & Access - Vehicles, Buses, Planes, etc.			
62130000 Tires and Tubes			
Total	399	500	500

D. Professional & Sci. Supplies and Materials (62025xxx, 62030xxx, 62070xxx, 62095xxx, 62105xxx)			
62025000 Educational Supplies			
62070000 Lab and Medical Supplies			
62095000 Photographic Supplies and Processing			
62105000 Promotional Materials			
Total			

E. Other Supplies & Materials (62005xxx, 62020xxx, 62035xxx, 62040xxx, 62045xxx, 62060xxx, 62065xxx, 62075xxx-62080xxx, 62090xxx, 62135xxx, 62140xxx, 62405xxx, 62415xxx, 62500xxx-62999xxx)			
62020000 Decals and Signs - Other Than Construction			
62040000 Food for Business Meetings	1,898	2,000	2,000
62045000 Food for Persons	101		
62060000 Janitorial and Cleaning Supplies		100	100
62078000 Other Miscellaneous Supplies		2,000	2,000
62135000 Uniforms and Apparel			
62405000 Vehicle Equipment			
62415000 Computers and Computer Equipment	172		
62900000 Procurement Card - Commodity Purchases			

**SCHEDULE C
COMMODITIES**

Board of Public Accountancy (845-00)

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested for FY Ending June 30, 2018
62910000 Petty Cash Expenses - Commodities			
62920000 Reimbursable Travel - Commodities	336	350	350
62930000 Intergovernmental Commodity Purchases			
62960000 Prior Year Expense - Commodities			
62999000 Commodities - No PO Required			
Total	2,507	4,450	4,450
Grand Total <i>(Enter on Line 1-C of Form MBR-1)</i>	4,281	8,025	8,025
Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds	4,281	8,025	8,025
Total Funds	4,281	8,025	8,025

**SCHEDULE D-2
CAPITAL OUTLAY EQUIPMENT**

Board of Public Accountancy (845-00)

Name of Agency _____

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2016		Est. FY Ending June 30, 2017		Req. FY Ending June 30, 2018	
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Total Cost

D. IS Equipment (DP & Telecommunications) (63200100)						
Needs for Scanning Project			5	10,000		
Dell desktop	3	2,670			2	2,000
Server					1	3,000
Total		2,670		10,000		5,000
Grand Total <i>(Enter on Line 1-D-2 of Form MBR-1)</i>		2,670		10,000		5,000

Funding Summary:						
General Funds						
State Support Special Funds						
Federal Funds						
Other Special Funds		2,670		10,000		5,000
Total Funds		2,670		10,000		5,000

The Mississippi Board of Public Accountancy has increased its efficiency in accomplishing its mission of testing, regulating, setting standards and monitoring Certified Public Accountants (CPAs) and CPA firms over the past few years. The increased efficiency primarily came from the implementation of a web based system which enabled our licensees to renew online. In addition, the Board is commencing a document scanning project which will provide a paperless system in our offices, which could reduce the size of office space needed. Cost savings for office space rent may be available commencing in Fiscal Year ending June 30, 2019. However, we have included costs for relocation in our FY18 budget request since we would be required to move to realize the cost savings in future years.

Based on these measures, the Board is seeking to apply a portion of the cost saving it has realized in implementing the State Personnel Board's recommended realignments of two of its positions and a recommended reclassification of one position. The recommended action includes:

	Salary	Fringe	Total
Realignment of the Executive Director (PIN 3)	\$ 3,409	\$ 819	\$ 4,228
Realignment of the Assistant Director (PIN 4)	\$ 5,000	\$ 1,201	\$ 6,201
Reclassification of Administrative Assistant IV to VI	<u>\$ 5,000</u>	<u>\$ 1,201</u>	<u>\$ 6,201</u>
Total Salary Increase	\$13,409	\$ 3,221	<u>\$16,630</u>

To ensure its number one priority is funded for FY18, the Board is requesting level funding in the commodity line items and reducing its overall budget in the equipment and contractual line items categories.

The annual revenue from licensing and regulation is higher than the requested expenditures.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2018**

Board of Public Accountancy (845-00)

Name of Agency

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 2016 on Form Mbr-1, line 1.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Andy Wright	Tuscon, AZ	2016 NASBA Exec Director's Conf	1,410	Special
Andy Wright	Asheville, NC	NASBA Eastern Regional Meeting	1,158	Special
Andy Wright	Destin FL	MSCPA Convention	1,114	Special
Angela Pannell	Asheville, NC	NASBA Eastern Regional Meeting	1,627	Special
David Miller	Orange County, CA	NASBA Annual Meeting	2,114	Special
Jimmy Burkes	Asheville, NC	NASBA Eastern Regional Meeting	1,619	Special
Jimmy Burkes	Destin FL	MSCPA Convention	489	Special
Mark Peach	Asheville, NC	NASBA Eastern Regional Meeting	1,506	Special
Ransom Jones	Tuscon, AZ	2016 NASBA Exec Director's Conf	1,476	Special
Ransom Jones	Asheville, NC	NASBA Eastern Regional Meeting	1,526	Special
Ransom Jones	Destin FL	MSCPA Convention	1,285	Special
Rick Elam	Destin FL	MSCPA Convention	1,130	Special
Rick Elam	Orange County, CA	NASBA Annual Meeting	1,418	Special
Rick Elam	Asheville, NC	NASBA Eastern Regional Meeting	1,192	Special
Willie Sims	Orange County, CA	NASBA Annual Meeting	1,913	Special
Willie Sims	Destin, FL	MSCPA Convention	1,602	Special
Willie Sims	Ashville, NC	NASBA Eastern Regional Meeting	1,564	Special
Total Out of State Cost			\$ 24,143	

FEES, PROFESSIONAL AND OTHER SERVICES

Board of Public Accountancy (845-00)

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested Expenses FY Ending June 30, 2018	Fund Source
61600000 Inter-Agency Fees					
61600000/Inter-agency Fees-AG <i>Comp. Rate: \$65/Hour</i>	N	5,597			Special
61600000/Inter-agency Fees-DFA <i>Comp. Rate: \$1,263.74/Quarter</i>	N	5,055			Special
61600000/Inter-agency Fees-OSA <i>Comp. Rate: \$35/Hour - Property Audit</i>	N	35			Special
61600000/Inter-agency Fees-SPB <i>Comp. Rate: \$137/PIN</i>	N	685			Special
61601000/Inter-agency Licence Fee <i>Comp. Rate: Cost per License</i>	N	115			Special
Total 61600000 Inter-Agency Fees		11,487			
61610000-61625000 Contract Worker Expenses					
61610000/Contract Worker Payroll/Scanning <i>Comp. Rate: \$15.00/hour</i>	N		23,750	23,750	Special
61615000/Contract Worker Travel <i>Comp. Rate:</i>					
61625000/Contract Worker - Payroll Fringe <i>Comp. Rate:</i>			1,817	1,817	
Total 61610000-61625000 Contract Worker Expenses			25,567	25,567	
61660000 Accounting and Financial Services					
Cecil Felder/PEER Review <i>Comp. Rate:</i>	N	2,550	5,000	5,000	Special
Cornerstone Consulting Group/Fiscal and Budget <i>Comp. Rate: \$1,100-\$1,200/month + budget</i>	N	14,400	17,500	18,000	Special
Total 61660000 Accounting and Financial Services		16,950	22,500	23,000	
61670000 Legal and Related Services					
Brooks Court Reporting/Court Reporter <i>Comp. Rate: Per appearance/page</i>	N	520	1,250	1,250	Special
Experts/Professional experts for hearings <i>Comp. Rate: various</i>	N			6,000	Special
Total 61670000 Legal and Related Services		520	1,250	7,250	
61690000 Fees and Services					
Bethany F. Greener/CPA Certificates Lettering <i>Comp. Rate: \$6 per Certificate</i>	N	1,010	1,200	1,200	Special
Brian Daniel Photography/CPA Ceremony <i>Comp. Rate: \$10-\$15 per Photo</i>	N	1,065	1,200	1,200	Special
Magnolia Clipping Service/Investigation					

FEEES, PROFESSIONAL AND OTHER SERVICES

Board of Public Accountancy (845-00)

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2016	(2) Estimated Expenses FY Ending June 30, 2017	(3) Requested Expenses FY Ending June 30, 2018	Fund Source
<i>Comp. Rate: \$.90 per Clip + \$90 per month</i>	N	2,422	3,000	3,000	Special
Total 61690000 Fees and Services		4,497	5,400	5,400	
GRAND TOTAL		33,454	54,717	61,217	

**PRIORITY OF DECISION UNITS
FISCAL YEAR 2018**

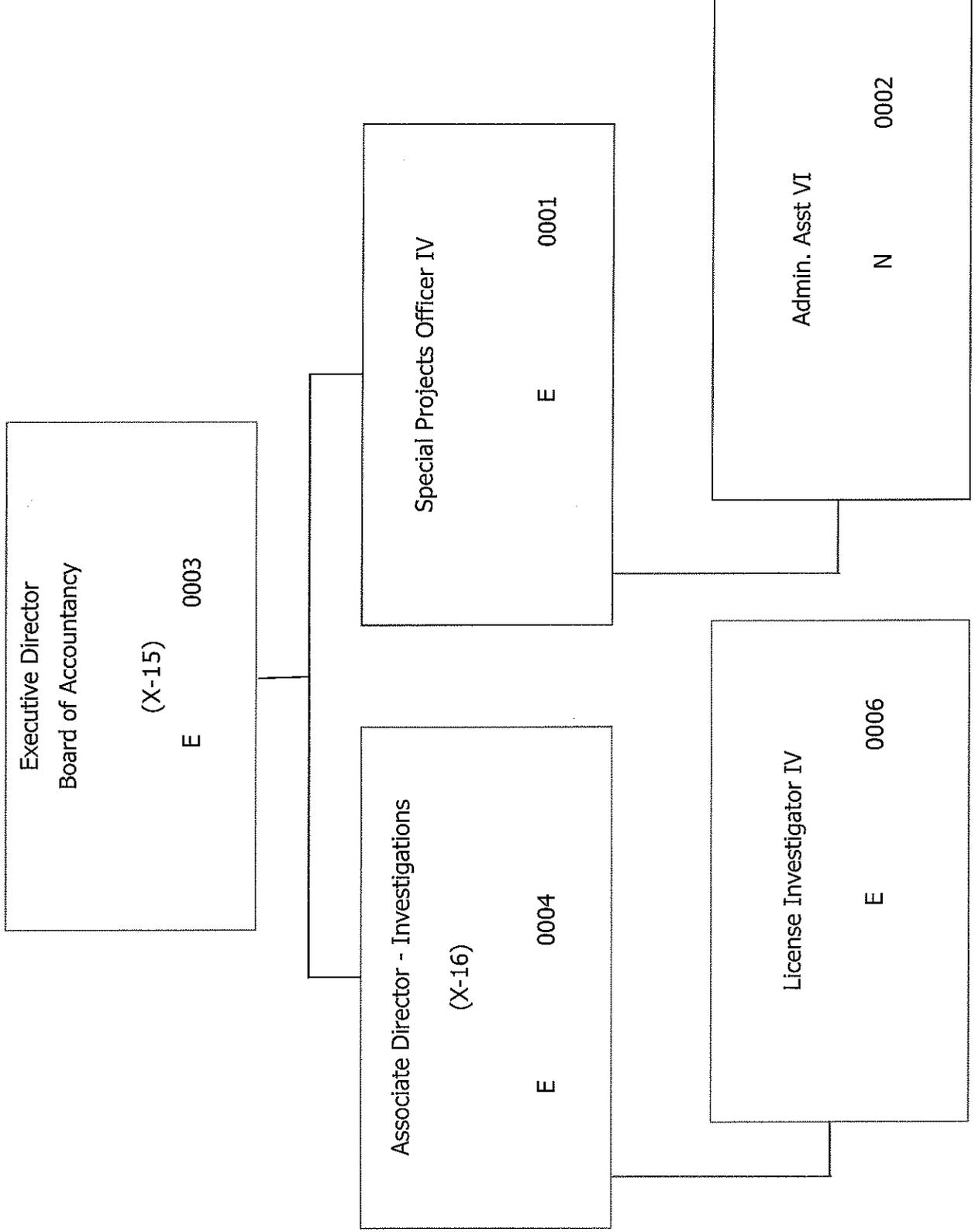
Board of Public Accountancy (845-00)

Name of Agency

Program	Decision Unit	Object	Amount
Priority # 1			
	Program # 1: Regulation		
	Implement Approved Realignment and Reclassification		
		Salaries	16,630
		Totals	<u>16,630</u>
		Other Special Funds	16,630

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
ORGANIZATION CHART

Agency 0841
Fiscal Year 2018



Agency Revenue Source Report - FY16 Data
 As Required by HB 831, 2015 Legislative Session

Agency Name	Board of Public Accountancy	
Budget Year	2016	
State Support Sources	Amount Received	
General Funds	NA	
State Support Special Funds	Amount Received	
Education Enhancement Funds	NA	
Health Care Expendable Funds	NA	
Tobacco Control Funds	NA	
Capital Expense Funds	NA	
Budget Contingency Funds	NA	
Working Cash Stabilization Reserve Funds	NA	
Special Funds	Amount Received	
Special Fund 3384500000	684,268	License and Permit Fees and Fines

List all Federal Funds as its most specific level, such as an office or division, not the federal department.

Federal Funds	Amount Received	Action or results promised in order to receive funds
Sample Federal Fund #1	NA	
Sample Federal Fund #2	NA	
<i>Add Rows for Additional Special Funds</i>		
Revenue from Tax, Fine or Fee Assessed		

License/Permit Fees

Copy Entire Section to Add New Item

Amount Assessed
 Amount Collected
 Authority to Collect

Method of Determining Assessment
 Method of Collection
 Amt. & Purpose for which Expended
 Amount

\$577,632

Amount Transferred to General Fund
 Authority for Transfer to General Fund
 Amount Transferred to Another Entity
 Authority for Transfer to Other Entity
 Name of Other Entity
 Fiscal Year-Ending Balance

Application Fees (\$150); Exam Fees (\$75-\$135); License Fees (\$110); Permit Fees (\$110); Miscellaneous Fees	684,268.00
Miss Code Sections 73-33-5 (f) and 73-33-11	
Board sitting as Trial Board Determines Assessments at Individual Trial Board Hearings based on investigative evidence and testimony for each case. Board Letter/Order (payment by manual check).	

Purpose

This reflects all expenditures of the Board for its licensing and regulation functions.

NA	
NA	
	\$359,480