

Board of Public Accountancy

5 Old River Place

Andy Wright

AGENCY

ADDRESS

CHIEF EXECUTIVE OFFICER

	Actual Expenses June 30,2019	Estimated Expenses June 30,2020	Requested For June 30,2021	Requested Over/(Under) Estimated	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	388,626	416,634	416,634		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	5,480	6,500	6,500		
Total Salaries, Wages & Fringe Benefits	394,106	423,134	423,134		
2. Travel					
a. Travel & Subsistence (In-State)	5,451	6,000	6,000		
b. Travel & Subsistence (Out-Of-State)	37,076	36,000	36,000		
c. Travel & Subsistence (Out-Of-Country)					
Total Travel	42,527	42,000	42,000		
B. CONTRACTUAL SERVICE S (Schedule B)					
a. Tuition, Rewards & Awards	14,455	15,000	15,000		
b. Communications, Transportation & Utilities	10	6,521	5,000	(1,521)	(23.32%)
c. Public Information					
d. Rents	41,842	42,250	42,250		
e. Repairs & Service		255	255		
f. Fees, Professional & Other Services	71,100	83,399	88,053	4,654	5.58%
g. Other Contractual Services	6,569	6,395	6,134	(261)	(4.08%)
h. Data Processing	9,380	12,383	11,582	(801)	(6.47%)
i. Other					
Total Contractual Services	143,356	166,203	168,274	2,071	1.25%
C. COMMODITIES (Schedule C)					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	1,208	1,650	1,650		
c. Equipment, Repair Parts, Supplies & Accessories		1,000	1,000		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	3,696	4,350	4,350		
Total Commodities	4,904	7,000	7,000		
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					
d. IS Equipment (Data Processing & Telecommunications)	5,016	7,000	7,000		
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	5,016	7,000	7,000		
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E)					
TOTAL EXPENDITURES	589,909	645,337	647,408	2,071	0.32%
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	584,670	660,785	655,448	(5,337)	(0.81%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
Board of Public Accountancy	666,024	640,000	650,000	10,000	1.56%
Less: Estimated Cash Available Next Fiscal Period	(660,785)	(655,448)	(658,040)	2,592	0.40%
TOTAL FUNDS (equals Total Expenditures above)	589,909	645,337	647,408	2,071	0.32%
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: Andy Wright

Official of Board or Commission

Submitted by: Denise De Rossette

Date: 8/1/2019 3:51 PM

Budget Officer: Denise De Rossette / Denise@cornerstonems.org

Phone Number: 601-540-4485

Title: Budget Officer

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2019 Actual Amount	% of Line Item	% of Total Budget	FY 2020 Estimated Amount	% of Line Item	% of Total Budget	FY 2021 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	394,106	100.00		423,134	100.00		423,134	100.00	
10.									
11.									
12.									
Total Salaries	394,106		66.81%	423,134		65.57%	423,134		65.36%
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	42,527	100.00		42,000	100.00		42,000	100.00	
10.									
11.									
12.									
Total Travel	42,527		7.21%	42,000		6.51%	42,000		6.49%
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	143,356	100.00		166,203	100.00		168,274	100.00	
10.									
11.									
12.									
Total Contractual	143,356		24.30%	166,203		25.75%	168,274		25.99%
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	4,904	100.00		7,000	100.00		7,000	100.00	
10.									
11.									
12.									
Total Commodities	4,904		0.83%	7,000		1.08%	7,000		1.08%

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2019 Actual Amount	% of Line Item	% of Total Budget	FY 2020 Estimated Amount	% of Line Item	% of Total Budget	FY 2021 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	5,016	100.00		7,000	100.00		7,000	100.00	
10.									
11.									
12.									
Total Capital Equipment	5,016		0.85%	7,000		1.08%	7,000		1.08%
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 2019 Actual Amount	% of Line Item	% of Total Budget	FY 2020 Estimated Amount	% of Line Item	% of Total Budget	FY 2021 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	589,909	100.00		645,337	100.00		647,408	100.00	
10.									
11.									
12.									
TOTAL	589,909		100.00%	645,337		100.00%	647,408		100.00%

SPECIAL FUNDS DETAIL

Board of Public Accountancy (845-00)

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2019	(2) Estimated Revenues FY 2020	(3) Requested Revenues FY 2021
Source (Fund Number)	Detailed Description of Source			
Budget Contingency Fund	BCF - Budget Contingency			
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	WCSSF - 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 2019	(2) Estimated Revenues FY 2020	(3) Requested Revenues FY 2021
Source (Fund Number)	Detailed Description of Source	FY 2020	FY 2021			
	Cash Balance-Unencumbered					
Federal Fund TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2019	(2) Estimated Revenues FY 2020	(3) Requested Revenues FY 2021
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	584,670	660,785	655,448
Board of Public Accountancy (3384500000)	License Fees	666,024	640,000	650,000
Other Special Fund TOTAL		1,250,694	1,300,785	1,305,448

SECTIONS S + A + B TOTAL		1,250,694	1,300,785	1,305,448
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C. TREASURY FUND/BANK ACCOUNTS *			(1) Reconciled Balance as of 6/30/19	(2) Balance as of 6/30/20	(3) Balance as of 6/30/21
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
Clearing Account	3384500000	Regions Bank	5,000	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

OTHER SPECIAL FUNDS

The Mississippi State Board of Public Accountancy funds its operations through the collection of fees in Treasury Fund 3384500000 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 2019 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe				394,106	394,106
Travel				42,527	42,527
Contractual Services				143,356	143,356
Commodities				4,904	4,904
Other Than Equipment					
Equipment				5,016	5,016
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				589,909	589,909
No. of Positions (FTE)				5.00	5.00

	FY 2020 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe				423,134	423,134
Travel				42,000	42,000
Contractual Services				166,203	166,203
Commodities				7,000	7,000
Other Than Equipment					
Equipment				7,000	7,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				645,337	645,337
No. of Positions (FTE)				2.00	2.00

	FY 2021 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services				2,071	2,071
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				2,071	2,071
No. of Positions (FTE)					

Note: FY2021 Total Request = FY2020 Estimated + FY2021 Incr(Decr) for Continuation + FY2021 Expansion/Reduction of Existing Activities + FY2021 New Activities.

CONTINUATION AND EXPANDED TOTAL REQUEST

Board of Public Accountancy (845-00)

SUMMARY OF ALL PROGRAMS

Name of Agency	Program				
	FY 2021 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 2021 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 2021 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe				423,134	423,134
Travel				42,000	42,000
Contractual Services				168,274	168,274
Commodities				7,000	7,000
Other Than Equipment					
Equipment				7,000	7,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				647,408	647,408
No. of Positions (FTE)				2.00	2.00

Note: FY2021 Total Request = FY2020 Estimated + FY2021 Incr(Decr) for Continuation + FY2021 Expansion/Reduction of Existing Activities + FY2021 New Activities.

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

Board of Public Accountancy (845-00)

Name of Agency

FUNDING REQUESTED FISCAL YEAR 2021

	PROGRAM	GENERAL	ST. SUPP. SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	Regulation				647,408	647,408
	Summary of All Programs				647,408	647,408

CONTINUATION AND EXPANDED REQUEST

Program 1 of 1

Board of Public Accountancy (845-00)

Regulation

Name of Agency	FY 2019 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe				394,106	394,106
Travel				42,527	42,527
Contractual Services				143,356	143,356
Commodities				4,904	4,904
Other Than Equipment					
Equipment				5,016	5,016
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				589,909	589,909
No. of Positions (FTE)				5.00	5.00

	FY 2020 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe				423,134	423,134
Travel				42,000	42,000
Contractual Services				166,203	166,203
Commodities				7,000	7,000
Other Than Equipment					
Equipment				7,000	7,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				645,337	645,337
No. of Positions (FTE)				2.00	2.00

	FY 2021 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services				2,071	2,071
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				2,071	2,071
No. of Positions (FTE)					

Note: FY2021 Total Request = FY2020 Estimated + FY2021 Incr(Decr) for Continuation + FY2021 Expansion/Reduction of Existing Activities + FY2021 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 1 of 1

Board of Public Accountancy (845-00)

Regulation

Name of Agency	FY 2021 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 2021 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 2021 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe				423,134	423,134
Travel				42,000	42,000
Contractual Services				168,274	168,274
Commodities				7,000	7,000
Other Than Equipment					
Equipment				7,000	7,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				647,408	647,408
No. of Positions (FTE)				2.00	2.00

Note: FY2021 Total Request = FY2020 Estimated + FY2021 Incr(Decr) for Continuation + FY2021 Expansion/Reduction of Existing Activities + FY2021 New Activities.

PROGRAM DECISION UNITS

Board of Public Accountancy

1 - Regulation

Name of Agency

Program Name

	A	B	C	D	E	F		
EXPENDITURES	FY 2020 Appropriated	Escalations By DFA	Non-Recurring Items	Receive Appropriation	Total Funding Change	FY 2021 Total Request		
SALARIES	423,134					423,134		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	423,134					423,134		
TRAVEL	42,000					42,000		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	42,000					42,000		
CONTRACTUAL	166,203			2,071	2,071	168,274		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	166,203			2,071	2,071	168,274		
COMMODITIES	7,000					7,000		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	7,000					7,000		
CAPTITAL-OTE								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	7,000					7,000		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	7,000					7,000		
VEHICLES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
TOTAL	645,337			2,071	2,071	647,408		

FUNDING

GENERAL FUNDS								
ST. SUP. SPCL FUNDS								
FEDERAL FUNDS								
OTHER SP. FUNDS	645,337			2,071	2,071	647,408		
TOTAL	645,337			2,071	2,071	647,408		

POSITIONS

GENERAL FTE								
ST. SUP. SPCL. FTE								
FEDERAL FTE								
OTHER SP. FTE	2.00					2.00		
TOTAL	2.00					2.00		

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

1 - 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 2020 & FY 2021 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

(D) Receive Appropriation for MMRS/DFA Fees:

The Department of Finance and Administration has published that there will be an increase in their fees of \$2,071 for our agency. The \$2,479 increase from FY18 to FY19 was absorbed in our budget without requesting an increase in spending authority. The second increase in two years cannot be absorbed.

PROGRAM PERFORMANCE MEASURES

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

Board of Public Accountancy (845-00)

1 - 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 2019 APPRO	FY 2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 PROJECTED
1 CPA Candidates Examined (Number of)	800.00	863.00	800.00	800.00
2 Original & reciprocal CPA licenses, retirees, reinstatements	250.00	241.00	250.00	250.00
3 CPA renewals	4,250.00	4,316.00	4,300.00	4,300.00
4 CPA firm permits application & renewals	1,000.00	1,052.00	1,000.00	1,000.00
5 Investigations	250.00	294.00	250.00	250.00
6 Trial Board actions	45.00	55.00	50.00	50.00
7 CPE detail audits	60.00	80.00	60.00	60.00
8 CPE monitoring	4,000.00	3,858.00	3,900.00	3,900.00
9 Peer Review Monitoring	650.00	517.00	550.00	550.00
10 Individual CPAs utilizing online system	4,250.00	4,316.00	4,300.00	4,300.00
11 CPA firms utilizing online system	1,000.00	1,052.00	1,000.00	1,000.00
12 Inquiries answered (Number of)	2,000.00	3,724.00	3,500.00	3,000.00

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 2019 APPRO	FY 2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 PROJECTED
1 Direct cost per investigation	300.00	307.00	310.00	320.00
2 Direct cost per CPE compliance monitoring	10.00	10.17	10.00	10.50
3 Direct cost per examination application processed	40.00	39.60	40.00	42.00
4 Cost per License Application (\$)	85.00	93.00	90.00	95.00
5 Direct cost per annual license registration	4.00	4.48	4.50	4.50
6 Direct cost per CPA firm Peer review monitored	65.00	82.30	80.00	80.00
7 Direct cost per inquiry answered	11.50	10.12	10.50	12.00

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 2019 APPRO	FY 2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 PROJECTED
1 Examination candidate completion rate. (%)	20.00	24.94	22.00	22.00
2 Examination sections pass rate. (%)	42.00	46.65	44.00	44.00
3 CPE Compliance percentage. (%)	97.00	96.00	96.00	96.00
4 Inquiries successfully answered. (%)	99.00	99.00	99.00	99.00

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 2020:

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. David I. Bridgers	Vicksburg, MS	Gov. Bryant	1- 1- 2017	5 years
2. William Kelly	Hattiesburg, MS	Gov. Bryant	1- 1- 2018	5 years
3. Angela L. Pannell	Starkville, MS	Gov. Bryant	1- 1- 2017	5 years
4. Mark P. Peach	Jackson, MS	Gov. Bryant	1- 1- 2018	5 years
5. Charles R. Prince	Magee, MS	Gov. Bryant	1- 1- 2018	5 years
6. Willie B. Sims, Jr.	Hattiesburg, MS	Gov. Bryant	1- 1- 2019	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, 2019	(2) Estimated Expenses FY Ending June 30, 2020	(3) Requested for FY Ending June 30, 2021
A. Tuition, Rewards & Awards (61050xxx-61080xxx)			
61050000 Tuition			
61060000 Employee Training	4,865	5,000	5,000
61070000 Travel Related Reg	9,590	10,000	10,000
61080000 Rewards & Awards			
Total	14,455	15,000	15,000
B. Transportation & Utilities (61100xxx-61200xxx)			
61100000 Transport of Goods			
61110000 Postal Services	10	6,521	5,000
61200000 Utilities			
Total	10	6,521	5,000
D. Rents (61400xxx-61490xxx)			
61400000 Building and Floor Space Rental	36,250	36,250	36,250
61420000 Equipment Rental	5,592	6,000	6,000
61430000 Capitol Facilities Rental			
61450000 Conference Rooms, Exhibits and Display Rentals			
61490000 Other Rentals			
Total	41,842	42,250	42,250
E. Repairs & Service (61500xxx)			
61500000 Repair and Maintenance Services		255	255
Total		255	255
F. Fees, Professional & Other Services (6161xxx-61699xxx)			
61600000 Inter-Agency Fees	22,575	26,657	28,728
61660000 Accounting and Financial Services	2,400	2,500	2,500
61670000 Legal and Related Services	800	7,250	6,400
61690000 Fees and Services	45,325	46,992	50,425
Total	71,100	83,399	88,053
G. Other Contractual Services (61700xxx-61790xxx, 61900xxx)			
61700000 Insurance Fees and Services	1,045	1,045	1,045
61705000 Banking and Credit Card Fees	539	350	89
61710000 Membership Dues	4,550	4,550	4,550
61715000 Trade Subscriptions	435	450	450
61730000 Ldry,Dry Clean,Towel			
61735000 Salvage,Demo,Removal			

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2019	(2) Estimated Expenses FY Ending June 30, 2020	(3) Requested for FY Ending June 30, 2021
61900000 Procurement Card - Contractual Purchases			
Total	6,569	6,395	6,134
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			
61833000 IS Training and Education - Outside Vendor			
61836000 Outsourced IT Solutions - Outside Vendor			
61839000 Software Acq, Installation & Maint - Out Vendor		3,880	3,082
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	9,380	8,503	8,500
61850000 Payments to ITS			
Total	9,380	12,383	11,582
I. Other (61910xxx-61990xxx)			
61910000 Petty Cash Expense - Contractual			
61920000 Travel Related Contractual Reimbursements			
61950000 Prior Year Exp - Contract Worker Travel			
61955000 Prior Year Exp - Contract Worker Matching Amts			
61960000 Prior Year Expense - Contractual			
61965000 Prior Year Expense - Contractual - 1099			
Total			
Grand Total <i>(Enter on Line 1-B of Form MBR-1)</i>	143,356	166,203	168,274
Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds	143,356	166,203	168,274
Total Funds	143,356	166,203	168,274

**SCHEDULE D-2
CAPITAL OUTLAY EQUIPMENT**

Board of Public Accountancy (845-00)

Name of Agency _____

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2019		Est. FY Ending June 30, 2020		Req. FY Ending June 30, 2021	
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Total Cost

D. IS Equipment (DP & Telecommunications) (63200xxx)						
Computer Replacement Per Plan			5	7,000	5	7,000
Sonic Firewall	1	880				
Server	1	4,136				
Total		5,016		7,000		7,000

Grand Total <i>(Enter on Line 1-D-2 of Form MBR-1)</i>		5,016		7,000		7,000
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Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds		5,016	7,000
Total Funds		5,016	7,000

Overview

The Board of Public Accountancy, through its staff, qualifies candidates for the Uniform Certified Public Accountants (CPA) Examination, works with individual CPAs and firms desiring to renew their licenses, and monitors continuing professional education. Board staff also performs regulatory functions which include investigation of CPAs and CPA firms for possible State Statute or Board Rule violations. The 7-member board has at least 10 regular Board meetings and oversees two licensing presentation ceremonies annually. The Board also makes presentations at the annual Mississippi CPA convention and attends at least two national meetings.

Day-to-day operations of licensing and regulating are performed by a staff consisting of 5 members.

Budget Requirements

The agency is requesting only a slight increase in its Contractual line items due to increased fees assessed by the Department of Finance and Administration (DFA). In FY19 the Board transferred \$8,396 to DFA for the inter-agency charges and in FY21 the projected fee schedule denotes the Board will be required to pay \$12,728. The \$2,261 increase between FY19 and FY20 had to come from other designated operational expenses as notification of the increased fee was received after the FY20 funds were appropriated. The Board does not desire to absorb another increase and ~~this~~ is therefore requesting \$2,071 in additional spending authority for this expense.

Revenue

The majority of all revenue collected by the Board is received online and directly deposited into the agency's Treasury Fund. The revenue continues to exceed the agency's expenditures annually. The fund balance is used for operational expenses between license renewal cycles.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2021**

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 2019 on Form Mbr-1, line 1.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Al Elam	Destin, FL	MSCPA	1,334	Special
Al Elam	Washington, DC	NASBA EASTERN REGIONAL MEETING	2,044	Special
Al Elam	Scottsdale, AZ	NASBA ANNUAL MEETING	2,012	Special
Andy Wright	San Antonio, TX	NASBA EXECUTIVE DIRECTOR MEETING	1,461	Special
Andy Wright	Washington, DC	NASBA EASTERN REGIONAL MEETING	1,790	Special
Andy Wright	Scottsdale, AZ	NASBA ANNUAL MEETING	2,360	Special
Andy Wright	Tuscaloosa, AL	ALABAMA BOARD OF ACCOUNTANCY MEETING	154	Special
Charles Prince	Washington, DC	NASBA EASTERN REGIONAL MEETING	1,448	Special
Charles Prince	Scottsdale, AZ	NASBA ANNUAL MEETING	2,281	Special
Charles Prince	Destin, FL	MSCPA	1,214	Special
David Bridgers	Washington, DC	NASBA EASTERN REGIONAL MEETING	1,849	Special
David Bridgers	Destin, FL	MSCPA	1,327	Special
David Bridgers	Scottsdale, AZ	NASBA ANNUAL MEETING	2,286	Special
Mark Peach	Washington, DC	NASBA EASTERN REGIONAL MEETING	1,107	Special
Mark Peach	Destin, FL	MSCPA	1,340	Special
Onetta Whitley	San Antonio, TX	NASBA EXECUTIVE DIRECTOR MEETING	1,549	Special
Sheelah Sharee Brewer	Washington, DC	NASBA EASTERN REGIONAL MEETING	1,728	Special
Sheelah Sharee Brewer	San Antonio, TX	NASBA EXECUTIVE DIRECTOR MEETING	1,189	Special
Sheelah Sharee Brewer	Scottsdale, AZ	NASBA ANNUAL MEETING	602	Special
William Kelly	Destin, FL	MSCPA	1,133	Special
William Kelly	Washington, DC	NASBA EASTERN REGIONAL MEETING	1,357	Special
William Kelly	Scottsdale, AZ	NASBA ANNUAL MEETING	2,291	Special
Willie Sims	Destin, FL	MSCPA	1,287	Special
Willie Sims	Scottsdale, AZ	NASBA ANNUAL MEETING	1,933	Special
Total Out of State Cost			\$ 37,076	

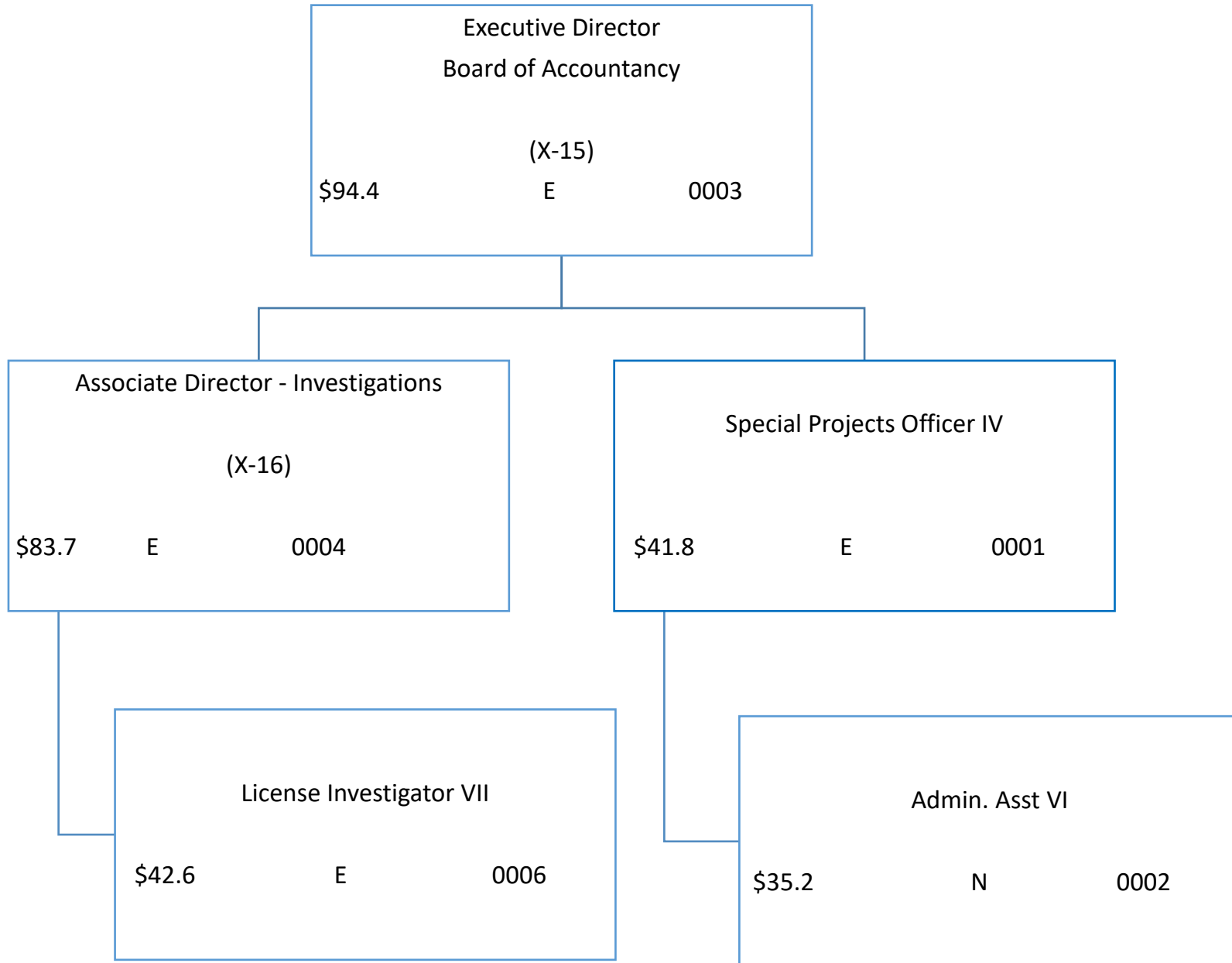
FEES, PROFESSIONAL AND OTHER SERVICES

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, 2019	(2) Estimated Expenses FY Ending June 30, 2020	(3) Requested Expenses FY Ending June 30, 2021	Fund Source
61600000 Inter-Agency Fees					
61600000/Inter-agency Fees-DFA <i>Comp. Rate: \$2090/quarter</i>	N	8,396	10,875	12,728	Special
61600000/Inter-agency Fees-ITS <i>Comp. Rate: ITS rates for email and voice services</i>	N	14,179	15,782	16,000	Special
Total 61600000 Inter-Agency Fees		22,575	26,657	28,728	
61660000 Accounting and Financial Services					
CPA Firm/PEER Review <i>Comp. Rate: \$2500/Each</i>	N		2,500	2,500	Special
Harper, Rains, Knight/PEER Review <i>Comp. Rate: \$2400/each</i>	N	2,400			Special
Total 61660000 Accounting and Financial Services		2,400	2,500	2,500	
61670000 Legal and Related Services					
Experts/Professional Experts for Hearings <i>Comp. Rate: Varies between \$75 - 150/Hour</i>	N		6,000	5,000	Special
Katherine Lusk/Court Reporter <i>Comp. Rate: \$200/Appearance</i>	N	650	1,250	1,250	Special
Stegall/Notatory <i>Comp. Rate: 150/each</i>	N	150		150	Special
Total 61670000 Legal and Related Services		800	7,250	6,400	
61690000 Fees and Services					
Bethany Grenner/Cathleen O'Rear/CPA Certificates Lettering <i>Comp. Rate: \$5/Certificate</i>	N	1,235	1,750	1,750	Special
Brian Daniel Photography/CPA Ceremony <i>Comp. Rate: \$10-\$115/Photo</i>	N	990	1,200	1,200	Special
Cornerstone Consulting Group/Budget, Fiscal, Human Resources <i>Comp. Rate: \$1,200/Month \$85/hour</i>	N	14,400	17,600	20,000	Special
Magnolia Clipping/Clipping Service <i>Comp. Rate: \$.90/Clip & \$90/Month</i>	N	2,500	2,250	2,500	Special
MS Prison Industries/Printing <i>Comp. Rate: \$34/Each</i>	N		225	225	Special
Shred-It/Shredding Service <i>Comp. Rate: \$154/Month</i>	N	2,200	1,817	2,000	Special
Staffers, Inc. (State Vendor)/Temp. Administrative Support <i>Comp. Rate: Rates vary between \$10.50 - \$13.00/Hour</i>	N	24,000	22,150	22,750	Special
Total 61690000 Fees and Services		45,325	46,992	50,425	
GRAND TOTAL		71,100	83,399	88,053	

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
ORGANIZATION CHART

Agency 0841
Fiscal Year 2020



Agency Revenue Source Report - FY19 Data

As Required by HB 831, 2015 Legislative Session

Agency Name	Board of Public Accountancy	
Budget Year	2019	
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	666,024

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
Sample Federal Fund #1	NA
Sample Federal Fund #2	NA

Action or results promised in order to receive funds

Add Rows for Additional Special Funds

Revenue from Tax, Fine or Fee Assessed

License/Permit Fees	Amount Assessed
<i>Copy Entire Section to Add New Item</i>	Amount Collected
	Authority to Collect
	Method of Determining Assessment
	Method of Collection
	Amt. & Purpose for which Expended
	Amount
	\$589,909

Application Fees (\$150); Exam Fees (\$75-\$135); License Fees (\$110); Permit Fees (\$110); Miscellaneous Fees
666,024.00
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.

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

NA
NA
\$660,785