

**(0203) Arkansas State Board of Public Accountancy
FY2020**

As Enacted By Act 87 of 2019

The Board has regulatory authority over certified public accountants, public accountants, and firms practicing public accounting. The Board administers the CPA exam and grants licenses. The Board also investigates violations of the Public Accountancy Act and monitors mandatory continuing professional education hours.

TOTAL APPROPRIATION

Appropriation		2017-2018	2018-2019	2019-2020
		Actual	Authorized	Authorized
A25	Accounting Board-Cash Operations	\$1,036,333	\$1,196,561	\$1,154,733
Total		\$1,036,333	\$1,196,561	\$1,154,733

FUNDING SOURCES

Funding Sources		2017-2018	
		Actual	%
Fund Balance	4000005	\$432,742	36.26
Cash Fund	4000045	\$760,646	63.74
Total Funds		\$1,193,388	100.00
Excess Appropriation/(Funding)		(\$157,055)	
Grand Total		\$1,036,333	

CHANGE LEVEL REQUESTS

Commitment Item		2018-2019	2019-2020	
		Authorized	Legislative	Change Level
5050009	Conference & Travel Expenses	\$30,583	\$5,000	(\$25,583)
5060010	Professional Fees	\$39,041	\$23,000	(\$16,041)
5900046	Exam Fees	\$280,000	\$240,000	(\$40,000)
Total		\$926,379	\$884,551	(\$41,828)

The Conference & Travel expenses, Professional Fees, and Exam Fees line items were each reduced to align with the last five years' actual expenses.

POSITIONS

Total Authorized Positions FY2020: 9

Total Authorized Positions FY2019: 9

Increase / (Decrease): 0

Extra Help Positions FY2020: 1

SPECIAL LANGUAGE REVISIONS

Language added Language has been added that allows the Board, with approval of the Chief Fiscal Officer of the State, to transfer \$500 in appropriation from Operating Expenses to Promotional Items to meet the Board's educational needs.