

STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Enabling Laws

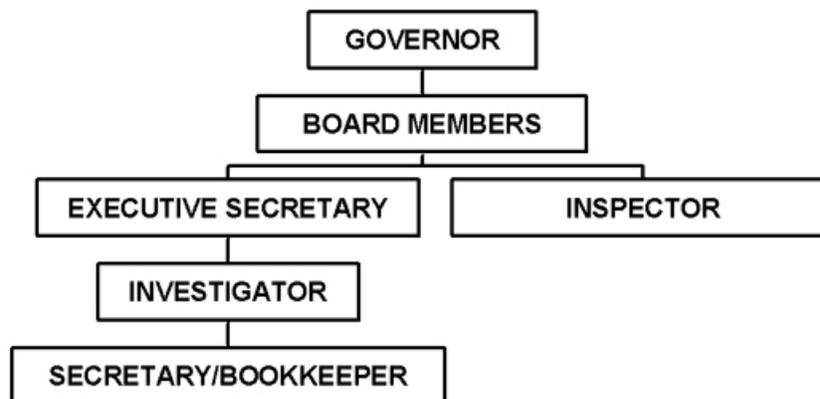
Act 575 of 2007
A.C.A. §17-29-201, et seq.

History and Organization

The Embalmers Board was established in 1909 for the purpose of regulating and licensing embalmers. In 1983, Act 325 established the State Board of Embalmers and Funeral Directors ("Board") to include the licensing of funeral directors as well as funeral establishments. The mission of the Board is to protect the health, safety and welfare of the public by ensuring that those individuals and establishments charged with the care and custody of human remains are properly trained and licensed.

The Board is responsible for the licensing of funeral directors and embalmers, funeral establishments, crematories and transport services. Individuals are licensed following the completion of apprenticeship programs and passing exams which demonstrate their knowledge of the laws, rules and regulations governing funeral services. Before establishments are licensed, they are inspected for compliance and are routinely inspected on an annual basis. In addition, the Board conducts continuing education seminars, investigates complaints and responds to public inquiries.

The Board is a cash fund agency. The Board is comprised of 7 members, 5 funeral professionals, 1 consumer member and 1 senior citizen member. The Board staff consists of an Investigator, Inspector and Fiscal Support Specialist. The Burial Association Board Executive Secretary and Burial Association Board Administrative Specialist III are responsible for the administrative activities of the Board.



Agency Commentary

The State Board of Embalmers and Funeral Directors ("Board") is charged with the responsibility of training and licensing funeral directors and embalmers. In addition, the Board inspects funeral establishments, crematories and transport services before licensure is granted and routinely monitors these establishments for compliance.

During the 2009-11 biennium, the Board is requesting that its special language be amended to allow the Board to pay up to one-half (1/2) of the salary of the Burial Association Board Administrative Specialist III. This change would allow the Board to pay a portion of the employee's salary commensurate with the employee's time spent on Board tasks.

The Board is requesting a \$1,155 reallocation of resources from Professional Fees to Operating Expenses for FY10 and FY11. This will allow the Board to accurately reflect court reporter and transcription fee expenses. The Board is also requesting a \$1,500 reallocation from Data Processing to Operating Expenses to accurately classify expenditures.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
FOR THE YEAR ENDED JUNE 30, 2007

Findings	Recommendations
None	None

Employment Summary

	Male	Female	Total	%
White Employees	1	0	1	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			1	100 %

Cash Fund Balance Description as of June 30, 2008

Fund Account	Balance	Type	Location
3130000	\$91,981	Certificate of Deposit	Arvest Bank

Statutory/Other Restrictions on use:

§17-29-201, et. seq.

Statutory Provisions for Fees, Fines, Penalties:

§17-29-201, et. seq. The Board has authority by rules and regulations to set fees, fines and penalties. The Board has established a maximum amount that can be collected.

Revenue Receipts Cycle:

Interest is accrued and added to account pursuant to terms of contract.

Fund Balance Utilization:

At maturity, funds are moved to another account at a higher interest rate or allowed to roll over.

Fund Account	Balance	Type	Location
3130000	\$100,000	Certificate of Deposit	National Bank of Arkansas

Statutory/Other Restrictions on use:

§17-29-201, et. seq.

Statutory Provisions for Fees, Fines, Penalties:

§17-29-201, et.seq. The Board has authority by rules and regulations to set fees, fines and penalties. The Board has established a maximum amount that can be collected.

Revenue Receipts Cycle:

Interest is accrued and added to account pursuant to terms of contract.

Fund Balance Utilization:

At maturity, funds are moved to another account at a higher interest rate or allowed to roll over.

Fund Account	Balance	Type	Location
3130000	\$28,700	Checking	Regions Bank

Statutory/Other Restrictions on use:

§17-29-201, et. seq.

Statutory Provisions for Fees, Fines, Penalties:

§17-29-201, et.seq. The Board has authority by rules and regulations to set fees, fines and penalties. The Board has established a maximum amount that can be collected.

Revenue Receipts Cycle:

Funds collected throughout the fiscal year are deposited weekly into account.

Fund Balance Utilization:

Ongoing Board operations.

Fund Account	Balance	Type	Location
3130000	\$216,577	Interest bearing savings.	Regions Bank

Statutory/Other Restrictions on use:

§17-29-201, et. seq.

Statutory Provisions for Fees, Fines, Penalties:

§17-29-201, et.seq. The Board has authority by rules and regulations to set fees, fines and penalties. The Board has established a maximum amount that can be collected.

Revenue Receipts Cycle:

Funds collected throughout the fiscal year are deposited weekly into account.

Fund Balance Utilization:

Ongoing Board operations.

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
Laws, Rules and Regulations Manual	17-29-204	N	N	300	Provides study guide for licensing examinations.

Agency Position Usage Report

FY2006 - 2007						FY2007 - 2008						FY2008 - 2009					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Total	Total	Filled	Unfilled			Total	Total	Filled	Unfilled	
3	1	2	3	0	66.67 %	3	1	2	3	0	66.67 %	3	1	2	3	0	66.67 %

Analysis of Budget Request

Appropriation: A16 - Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

The State Board of Embalmers and Funeral Directors ("Board") was created by Act 325 of 1983. The Board is a cash agency funded from examination and licensure fees charged pursuant to A.C.A. §17-29-201, et seq. Primarily, this covers such duties as licensure of funeral directors, embalmers, funeral establishments, transport services and crematories.

Base Level positions were changed from unclassified to classified to reflect the recommendations of the Pay Plan Study and salaries were adjusted accordingly. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include board member Stipend payments and Career Service payments for eligible employees. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.

The Board's request provides for Base Level. In addition, the Board requests the following Reallocation of Resources:

- \$1,155 from Professional Fees to Operating Expenses to allow the Board to accurately reflect court reporter and transcription fee expenses.
- \$1,500 from Data Processing to Operating Expenses to accurately classify expenditures.

Expenditure of appropriation is contingent upon available funding.

The Executive Recommendation provides for the Agency request.

Appropriation Summary

Appropriation: A16 - Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	52,255	88,171	87,471	111,270	111,270	111,270	112,365	112,365	112,365
#Positions		1	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	22,643	28,634	29,834	35,708	35,708	35,708	35,915	35,915	35,915
Operating Expenses	5020002	60,545	66,185	66,185	66,185	68,840	68,840	66,185	68,840	68,840
Conference & Travel Expenses	5050009	3,064	4,764	4,764	4,764	4,764	4,764	4,764	4,764	4,764
Professional Fees	5060010	0	4,105	4,105	4,105	2,950	2,950	4,105	2,950	2,950
Data Processing	5090012	0	1,500	1,500	1,500	0	0	1,500	0	0
Capital Outlay	5120011	0	3,500	3,500	0	0	0	0	0	0
Total		138,507	196,859	197,359	223,532	223,532	223,532	224,834	224,834	224,834
Funding Sources										
Fund Balance	4000005	450,802	437,258		340,979	340,979	340,979	222,490	222,490	222,490
Cash Fund	4000045	171,279	145,000		168,000	168,000	168,000	169,000	169,000	169,000
Transfer to Burial Board	4000605	(46,542)	(44,420)		(62,957)	(62,957)	(62,957)	(64,957)	(64,957)	(64,957)
Total Funding		575,539	537,838		446,022	446,022	446,022	326,533	326,533	326,533
Excess Appropriation/(Funding)		(437,032)	(340,979)		(222,490)	(222,490)	(222,490)	(101,699)	(101,699)	(101,699)
Grand Total		138,507	196,859		223,532	223,532	223,532	224,834	224,834	224,834

The FY09 Budgeted amount in Regular Salaries exceeds the Authorized amount due to salary adjustments during the 2007-2009 biennium.

Change Level by Appropriation

Appropriation: A16 - Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	223,532	3	223,532	100.0	224,834	3	224,834	100.0
C04	Reallocation	0	0	223,532	100.0	0	0	224,834	100.0

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	223,532	3	223,532	100.0	224,834	3	224,834	100.0
C04	Reallocation	0	0	223,532	100.0	0	0	224,834	100.0

Justification

C04	The Board is requesting a \$1,155 reallocation of resources from Professional Fees to Operating Expenses for FY10 and FY11. This will allow the Board to accurately reflect court reporter and transcription fee expenses. The Board is also requesting a \$1,500 reallocation from Data Processing to Operating Expenses to accurately classify expenditures.
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