

STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Enabling Laws

Act 73 of 2012
A.C.A. §17-29-201, et seq.

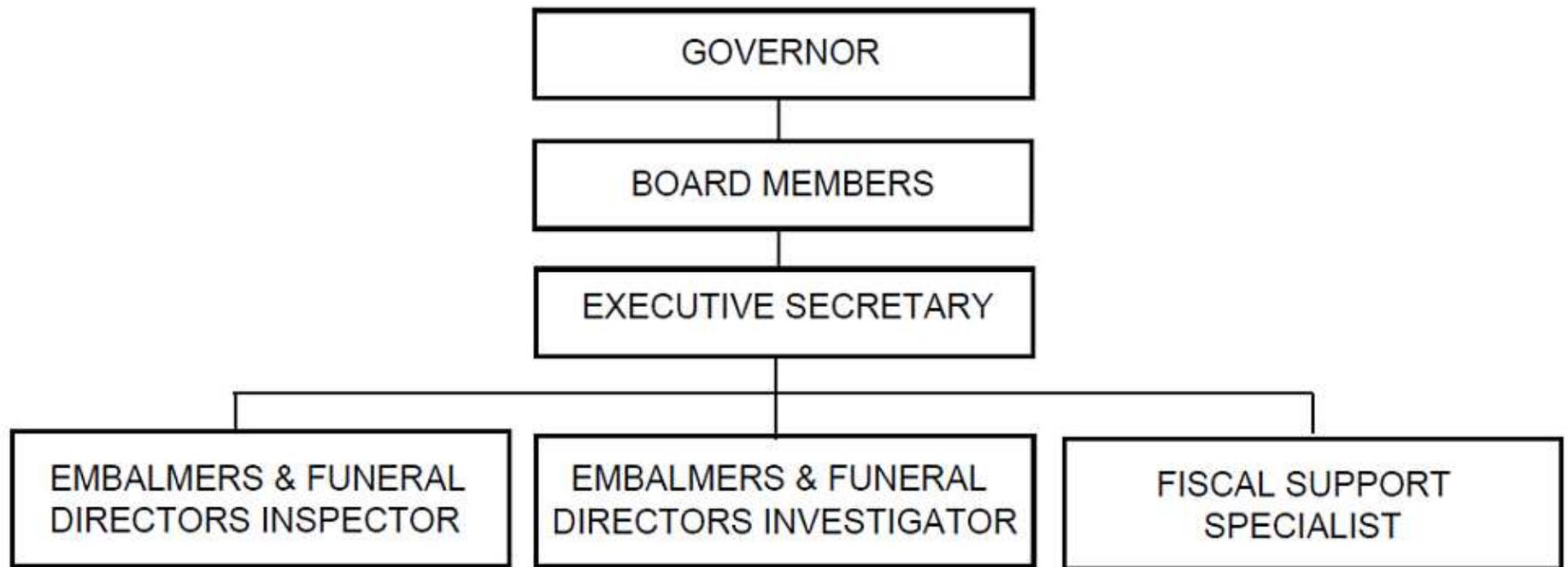
History and Organization

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 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.

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. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.



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. The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.

For the 2013-15 biennium, the Board is requesting Base Level each year with a Reallocation of \$7,950 of Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
FOR THE YEAR ENDED JUNE 30, 2010

Findings

Recommendations

None

None

State Contracts Over \$25,000 Awarded To Minority Owned Businesses Fiscal Year 2012

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 % |

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

| FY2010 - 2011 | | | | | | FY2011 - 2012 | | | | | | FY2012 - 2013 | | | | | |
|-------------------|----------|----------|-------|------------------|------------------------|-------------------|----------|----------|-------|------------------|------------------------|-------------------|----------|----------|-------|------------------|------------------------|
| Authorized in Act | Budgeted | | | Unbudgeted Total | % of Authorized Unused | Authorized in Act | Budgeted | | | Unbudgeted Total | % of Authorized Unused | Authorized in Act | Budgeted | | | Unbudgeted Total | % of Authorized Unused |
| | Filled | Unfilled | Total | | | | Filled | Unfilled | Total | | | | Filled | Unfilled | Total | | |
| 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: 84Y - Embalmers/Funeral Directors-Cash In Treasury

Funding Sources: NEF - Cash In Treasury

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 Regular Salaries and Personal Services Matching includes Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

The Base Level request for Regular Salaries includes board member stipend payments.

For the 2013-15 biennium, the Agency is requesting Base Level each year with a reallocation of \$7,950 of Operating Expenses to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

Appropriation Summary

Appropriation: 84Y - Embalmers/Funeral Directors-Cash In Treasury

Funding Sources: NEF - Cash In Treasury

Historical Data

Agency Request and Executive Recommendation

| Commitment Item | Historical Data | | | 2013-2014 | | | 2014-2015 | | |
|--------------------------------------|---------------------|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Authorized | Base Level | Agency | Executive | Base Level | Agency | Executive |
| Regular Salaries 5010000 | 58,609 | 96,431 | 97,441 | 96,431 | 96,431 | 96,431 | 96,431 | 96,431 | 96,431 |
| #Positions | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Personal Services Matching 5010003 | 25,967 | 34,608 | 33,057 | 35,384 | 35,384 | 35,384 | 35,384 | 35,384 | 35,384 |
| Operating Expenses 5020002 | 58,013 | 68,840 | 68,840 | 68,840 | 68,840 | 68,840 | 68,840 | 68,840 | 68,840 |
| Conference & Travel Expenses 5050009 | 0 | 4,764 | 4,764 | 4,764 | 4,764 | 4,764 | 4,764 | 4,764 | 4,764 |
| Professional Fees 5060010 | 0 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 |
| Data Processing 5090012 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay 5120011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 142,589 | 207,593 | 207,052 | 208,369 | 208,369 | 208,369 | 208,369 | 208,369 | 208,369 |
| Funding Sources | | | | | | | | | |
| Fund Balance 4000005 | 309,276 | 289,713 | | 189,466 | 189,466 | 189,466 | 88,443 | 88,443 | 88,443 |
| Cash Fund 4000045 | 171,826 | 156,146 | | 156,146 | 156,146 | 156,146 | 156,146 | 156,146 | 156,146 |
| Transfer to Burial Board 4000605 | (48,800) | (48,800) | | (48,800) | (48,800) | (48,800) | (48,800) | (48,800) | (48,800) |
| Total Funding | 432,302 | 397,059 | | 296,812 | 296,812 | 296,812 | 195,789 | 195,789 | 195,789 |
| Excess Appropriation/(Funding) | (289,713) | (189,466) | | (88,443) | (88,443) | (88,443) | 12,580 | 12,580 | 12,580 |
| Grand Total | 142,589 | 207,593 | | 208,369 | 208,369 | 208,369 | 208,369 | 208,369 | 208,369 |

FY13 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2011-2013 biennium.

Change Level by Appropriation

Appropriation: 84Y - Embalmers/Funeral Directors-Cash In Treasury
Funding Sources: NEF - Cash In Treasury

Agency Request

| Change Level | | 2013-2014 | Pos | Cumulative | % of BL | 2014-2015 | Pos | Cumulative | % of BL |
|--------------|-------------------|----------------|----------|----------------|--------------|----------------|----------|----------------|--------------|
| BL | Base Level | 208,369 | 3 | 208,369 | 100.0 | 208,369 | 3 | 208,369 | 100.0 |
| C04 | Reallocation | 0 | 0 | 208,369 | 100.0 | 0 | 0 | 208,369 | 100.0 |

Executive Recommendation

| Change Level | | 2013-2014 | Pos | Cumulative | % of BL | 2014-2015 | Pos | Cumulative | % of BL |
|--------------|-------------------|----------------|----------|----------------|--------------|----------------|----------|----------------|--------------|
| BL | Base Level | 208,369 | 3 | 208,369 | 100.0 | 208,369 | 3 | 208,369 | 100.0 |
| C04 | Reallocation | 0 | 0 | 208,369 | 100.0 | 0 | 0 | 208,369 | 100.0 |

Justification

| | |
|-----|--|
| C04 | Agency requests reallocation of \$7,950 between Operating Expense General Ledger codes to better reflect current agency spending. No additional appropriation requested. |
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