

# STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

## Enabling Laws

Act 69 of 2016  
A.C.A. §17-29-201, et seq.

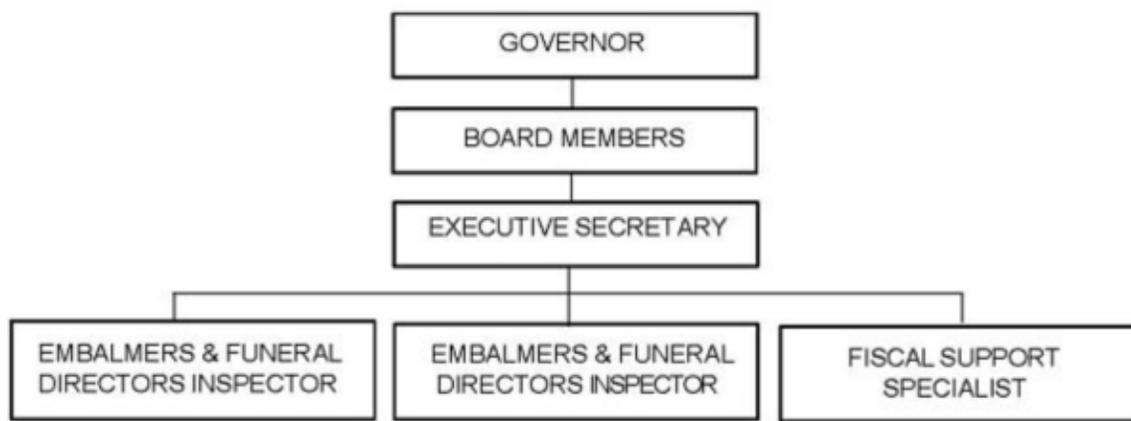
## History and Organization

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 2017-2019 Biennium, the Board is requesting reallocation of \$10,540 between general ledger codes in Operating Expenses 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, 2015

Findings

Recommendations

None

None

**State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2016**

None

**Employment Summary**

	Male	Female	Total	%
White Employees	0	2	2	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			2	100 %

**Publications**

**A.C.A. 25-1-201 et seq.**

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Laws, Rules and Regulations Manual	17-29-204	N	N	300	Provides study guide for licensing examinations.	0	0.00

## Agency Position Usage Report

FY2014 - 2015						FY2015 - 2016						FY2016 - 2017					
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			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
3	1	2	3	0	66.67 %	3	1	2	3	0	66.67 %	3	2	1	3	0	33.33 %

## **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 include the continuation of the previously authorized 2017 Salaries and Career Service Payments for eligible employees. Personal Services Matching includes the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 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 2017-2019 Biennium, the Board is requesting reallocation of \$10,540 between general ledger codes in 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			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	42,465	107,015	99,765	107,015	107,015	107,015	107,015	107,015	107,015
<b>#Positions</b>		<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Personal Services Matching	5010003	18,755	38,027	36,722	38,594	38,594	38,594	38,594	38,594	38,594
Operating Expenses	5020002	49,198	66,310	66,310	66,310	66,310	66,310	66,310	66,310	66,310
Conference & Travel Expenses	5050009	708	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464
Professional Fees	5060010	30	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	20,000	20,000	0	0	0	0	0	0
<b>Total</b>		<b>111,156</b>	<b>239,766</b>	<b>231,211</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>
<b>Funding Sources</b>										
Fund Balance	4000005	215,712	213,026		96,946	96,946	96,946	54,256	54,256	54,256
Cash Fund	4000045	159,505	158,000		211,957	211,957	211,957	254,647	254,647	254,647
Transfer to Burial Board	4000605	(51,035)	(34,314)		(34,314)	(34,314)	(34,314)	(34,314)	(34,314)	(34,314)
<b>Total Funding</b>		<b>324,182</b>	<b>336,712</b>		<b>274,589</b>	<b>274,589</b>	<b>274,589</b>	<b>274,589</b>	<b>274,589</b>	<b>274,589</b>
Excess Appropriation/(Funding)		(213,026)	(96,946)		(54,256)	(54,256)	(54,256)	(54,256)	(54,256)	(54,256)
<b>Grand Total</b>		<b>111,156</b>	<b>239,766</b>		<b>220,333</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>	<b>220,333</b>

FY17 Budgeted amount in Regular Salaries and Personal Services Matching exceeds the Authorized amount due to salary adjustments during 2015-2017 Biennium. Expenditure of appropriation is contingent upon available funding.

## Change Level by Appropriation

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

### Agency Request

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>220,333</b>	<b>3</b>	<b>220,333</b>	<b>100.0</b>	<b>220,333</b>	<b>3</b>	<b>220,333</b>	<b>100.0</b>
C04	Reallocation	0	0	220,333	100.0	0	0	220,333	100.0

### Executive Recommendation

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>220,333</b>	<b>3</b>	<b>220,333</b>	<b>100.0</b>	<b>220,333</b>	<b>3</b>	<b>220,333</b>	<b>100.0</b>
C04	Reallocation	0	0	220,333	100.0	0	0	220,333	100.0

### Justification

C04	Agency requests the reallocation of \$10,450 between general ledger codes in Operating Expenses to better reflect spending.
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