

**ARKANSAS BUDGET SYSTEM  
AGENCY PROGRAM COMMENTARY  
2001 - 2003**

The Board's primary mission is to insure the public is protected when purchasing hearing instruments. The duties and powers include:

- preparation, supervision and administration of examinations to persons applying for a license to dispense hearing instruments in the State of Arkansas;
- collection of fees, as determined by the Board, for the issuance of licenses and permits;
- promulgation of rules and regulations necessary to the enforcement and orderly administration of the laws governing hearing instrument dispensers;
- registration of persons qualified under the law;
- investigation of complaints against licensed dispensers, with the authority to suspend, revoke, or refuse to renew licenses or permits, and/or to assess fines when the provisions contained in the law are violated.

The Arkansas State Board of Hearing Instrument Dispensers is a medically related cash fund agency with only one (1) appropriation. Funds are collected by the Board through various fees established by the Board for applications, examinations, licenses, renewal of licenses, permits, and fines where applicable.

The Board is requesting Base Level for the 2001-2003 biennium.

<p><b>AGENCY</b></p> <p>Arkansas Board of Hearing Instrument Dispensers</p>	<p><b>DIRECTOR</b>  Stewart Bell Executive Director</p>	<p><b>AGENCY PROGRAM COMMENTARY</b></p> <p>BR21</p>	<p><b>PAGE</b></p> <p>201</p>
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ARKANSAS BOARD OF HEARING AID DISPENSERS  
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 1998

Assets				Liabilities			Total Equity
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total	
\$ 7,366	\$ 0	\$ 0	\$ 7,366	\$ 0	\$ 0	\$ 0	\$ 7,366

Revenues					Expenditures					Other Sources (Uses)
Intergovernmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 14,752	\$ 350	\$ 15,102	\$ 15,071	\$ 0	\$ 0	\$ 5,248	\$ 20,319	\$ 0

Findings

CASH FUND RECONCILIATION - All cash fund transactions were not recorded in the Accounting Federal Grants Management (AFGM) System and the AFGM Fund Analysis Report was not reconciled to the true cash balance as required by the State Accounting Procedures Manual, Part II, Chapter 24.

Recommendations

Review and comply with the State Accounting Procedures Manual regarding the accountability of cash funds.

ARKANSAS BUDGET SYSTEM  
EMPLOYMENT SUMMARY  
AS REQUIRED BY ACT 358 OF 1993

AGENCY TITLE Board of Hearing Instrument Dispenser

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>0</u>	<u>1</u>	<u>1</u>	<u>100</u>
BLACK EMPLOYEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EMPLOYED AS OF <u>08/24/00</u> DATE			<u>0</u>	<u>0</u>
			TOTAL MINORITIES	
			<u>1</u>	<u>100</u>
			TOTAL EMPLOYEES	

*Stewart Bell*  
AGENCY DIRECTOR

**CASH FUND BALANCE DESCRIPTION**  
AS OF JUNE 30, 2000

**AGENCY:** Arkansas State Board of Hearing Aid Dispensers (271)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Hearing Aid Dispensers - Cash (316)	\$6,793.00	Checking	Bank of LR	A.C.A. 17-84-204 established that the agency can use funds collected to reimburse expenses and otherwise carry on the functions of the agency.
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b> A.C.A. 17-84-203 authorized the agency to collect fees and penalties.
				<b>REVENUE RECEIPTS CYCLE:</b> Fees and penalties are collected throughout the year, with the bulk of the fees collected between 7/1 and 6/30.
				<b>FUND BALANCE UTILIZATION:</b> Fund balance each year is carried over as the base of the following year's operating budget.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b>
				<b>REVENUE RECEIPTS CYCLE:</b>
				<b>FUND BALANCE UTILIZATION:</b>

# STATE AGENCY PUBLICATIONS

2001-2003 Biennium

Act 1276 of 1999

AGENCY: Board of Hearing Instrument Dispensers

AGENCY # 271

NAME OF PUBLICATION	STATUTORY AUTHORIZATION ACT # OR A.C.A.	REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED & DISTRIBUTED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Rules & Regulations	17-84-203		200	Required to distribute to licensees when changes occur.
				205

**ARKANSAS BUDGET SYSTEM  
ANALYSIS OF BUDGET REQUEST  
2001 - 2003**

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The Arkansas Board of Hearing Aid Dispensers was created by Act 197 of 1969 to insure the public is protected when purchasing any instrument or device designed for aiding, improving, or correcting human hearing. Act 592 of 1999 amended Arkansas Code §17-84-101 and changed the name to Arkansas Board of Hearing Instrument Dispensers. The Board is a cash agency funded from examination fees, license fees, and renewal fees charged pursuant to Arkansas Code Annotated §17-84-203. The FY01 budgeted amount of \$25,115 consists of salaries and Personal Services Matching for one Extra Help position (Executive Director), Operating Expenses and Professional Fees & Services. The Agency Requests Base Level totaling \$25,115 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Arkansas Board of Hearing Instrument Dispensers  Code: 271	Name: Cash Operations  Code: A89	Name: Hearing Instrument Dispensers - Cash  Code: 316	BR20	206

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----01-02 FISCAL YEAR-----			-----02-03 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	99-00	00-01	00-01	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED							01-02	02-03	01-02	02-03
EXTRA HELP	13,999	14,000	14,000	14,000	0	14,000	14,000	0	14,000	14,000	14,000		
NUMBER OF POSITIONS	1	1	1	1	0	1	1	0	1	1	1		
PERSONAL SERV MATCHING	1,079	1,071	1,071	1,071	0	1,071	1,071	0	1,071	1,071	1,071		
OPERATING EXPENSES	5,250	9,344	9,344	9,344	0	9,344	9,344	0	9,344	9,344	9,344		
PROF FEES & SERVICES	0	700	700	700	0	700	700	0	700	700	700		
<b>TOTAL</b>	<b>20,328</b>	<b>25,115</b>	<b>25,115</b>	<b>25,115</b>	<b>0</b>	<b>25,115</b>	<b>25,115</b>	<b>0</b>	<b>25,115</b>	<b>25,115</b>	<b>25,115</b>		
PROPOSED FUNDING SOURCES			*****										
END BALANCES	10,623	6,794	*****	4,079		4,079	2,914		2,914	4,079	2,914		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
LATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	16,499	22,400	*****	23,950		23,950	23,950		23,950	23,950	23,950		
OTHER			*****										
TOTAL FUNDING	27,122	29,194	*****	28,029		28,029	26,864		26,864	28,029	26,864		
(CESS APPRO/ (FUNDING)	( 6,794)	( 4,079)	*****	( 2,914)		( 2,914)	( 1,749)		( 1,749)	( 2,914)	( 1,749)		
TOTAL	20,328	25,115	*****	25,115		25,115	25,115		25,115	25,115	25,115		

PT 008 BOARDS AND COMMISSIONS - MEDICALLY RELATED  
 BY 271 ARKANSAS BOARD OF HEARING INSTRUMENT DISPENSERS  
 PRO A89 CASH OPERATIONS  
 ND 316 HEARING AID DISPENSORS CASH(271)

APPROPRIATION SUMMARY

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