

STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Enabling Laws

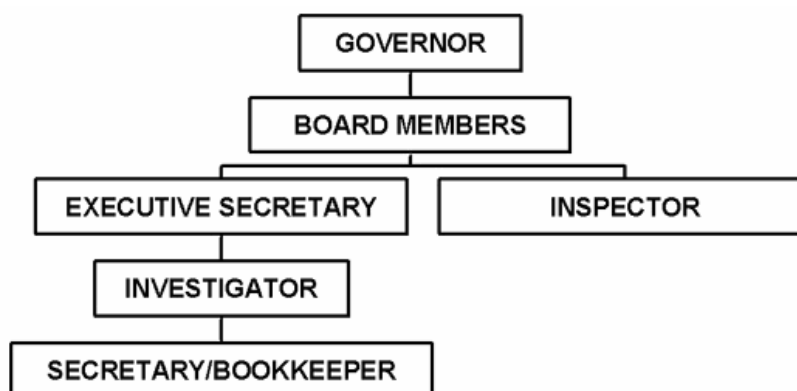
Act 31 of 2003
Act 412 of 1957
A.C.A. 17-29-201

History and Organization

The Embalmers Board was established in 1909 for the purpose of regulating and licensing embalmers. In 1983, Act 325 established the Funeral Directors and Embalmers Board to include the licensing of Funeral Directors as well as funeral establishments. The mission of the agency 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 service. 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 Arkansas State Board of Embalmers and Funeral Directors 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 Executive Secretary, who serves in the same capacity for the Burial Association Board, an Investigator, Inspector and part time Bookkeeper.



Agency Commentary

The Arkansas State Board of Embalmers and Funeral Directors 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 requesting an increase in capital outlay for FY06 in the amount of \$6,000.00. This increase is for the purchase of a lap top computer for the Board inspector and to replace the office computer.

The Board inspector, who is in the field, has heretofore relied on hard copy information, which was not always up to date, or had to telephone the office for information. The purchase of a laptop will allow him immediate access to the data base, which will be current and will enable him to carry out his duties more efficiently. The office computer will need to be replaced due to age and technological advancements.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF :
 ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
 FOR THE YEAR ENDED JUNE 30, 2003

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, 2004

Fund Account	Balance	Type	Location
3130000	\$419,301	Checking, Savings, CD's	Arvest, Bank of America, Regions

Statutory/Other Restrictions on use:

A.C.A. 17-29-405

Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 17-29-208, 17-29-403

Revenue Receipts Cycle:

The bulk of the revenue is received at the first of the year.

Fund Balance Utilization:

Continued operation of the Board

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	A.C.A. 17-29-204	N	N	500	To distribute to registered apprentices for exam preparation for licensure.

Analysis of Budget Request

Appropriation / Program: A16 - Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

The Arkansas State Board of Embalmers and Funeral Directors 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 and §17-29-301. Primarily, this covers such duties as licensure of Funeral Directors, Embalmers, Establishments, Transport Services, and Crematories.

Base Level for this appropriation includes graduated salary increases of 3% to 1.5% each year over FY05 salary levels, along with related Personal Services Matching costs for three (3) Base Level positions. This includes a \$600 minimum increase for employees earning \$20,000 or below. Included in Personal Services Matching is a \$40 increase in the monthly contribution for State employee's health insurance for a total State match of \$320 per month.

The Board is requesting an increase in the Capital Outlay line item of \$6,000 in FY06 only. This request is to purchase a laptop for the Board Inspector and to replace the office computer. Expenditure of appropriation is contingent upon funding.

The Executive Recommendation provides for the Agency Request.

Appropriation / Program Summary

Appropriation / Program: A16 Cash Operations
Funding Sources: 313 - Embalmers and Funeral Directors - Cash

Commitment Item	Historical Data			Agency Request and Executive Recommendation					
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	40,781	75,006	74,115	77,685	77,685	77,685	80,425	80,425	80,425
#Positions	1	3	3	3	3	3	3	3	3
Personal Services Matching 5010003	17,294	24,159	23,206	26,124	26,124	26,124	26,640	26,640	26,640
Operating Expenses 5020002	44,099	66,185	69,135	66,185	66,185	66,185	66,185	66,185	66,185
Travel-Conference Fees 5050009	3,616	4,764	4,764	4,764	4,764	4,764	4,764	4,764	4,764
Professional Fees and Services 5060010	999	4,105	1,155	4,105	4,105	4,105	4,105	4,105	4,105
Data Processing 5090012	972	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Capital Outlay 5120011	0	0	0	0	6,000	6,000	0	0	0
Total	107,761	175,719	173,875	180,363	186,363	186,363	183,619	183,619	183,619
Funding Sources									
Fund Balance 4000005	425,497	436,238		378,119	378,119	378,119	309,756	309,756	309,756
Cash Fund 4000045	160,002	162,000		158,000	164,000	164,000	166,000	166,000	166,000
Transfer to Burial Board 4000605	(41,500)	(44,400)		(46,000)	(46,000)	(46,000)	(48,000)	(48,000)	(48,000)
Total Funding	543,999	553,838		490,119	496,119	496,119	427,756	427,756	427,756
Excess Appropriation/(Funding)	(436,238)	(378,119)		(309,756)	(309,756)	(309,756)	(244,137)	(244,137)	(244,137)
Grand Total	107,761	175,719		180,363	186,363	186,363	183,619	183,619	183,619

The FY05 Budgeted amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2003-05 biennium.

Change Level by Appropriation

Appropriation / Program: A16-Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	180,363	3	180,363	100.0	183,619	3	183,619	100.0
C08	Technology	6,000	0	186,363	103.3	0	0	183,619	100.0

Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	180,363	3	180,363	100.0	183,619	3	183,619	100.0
C08	Technology	6,000	0	186,363	103.3	0	0	183,619	100.0

Justification

C08 | The increase is to purchase a laptop for the Board inspector and replace the office computer.