

STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Enabling Laws

Act 156 of 2010
A.C.A. §17-29-201, et seq.

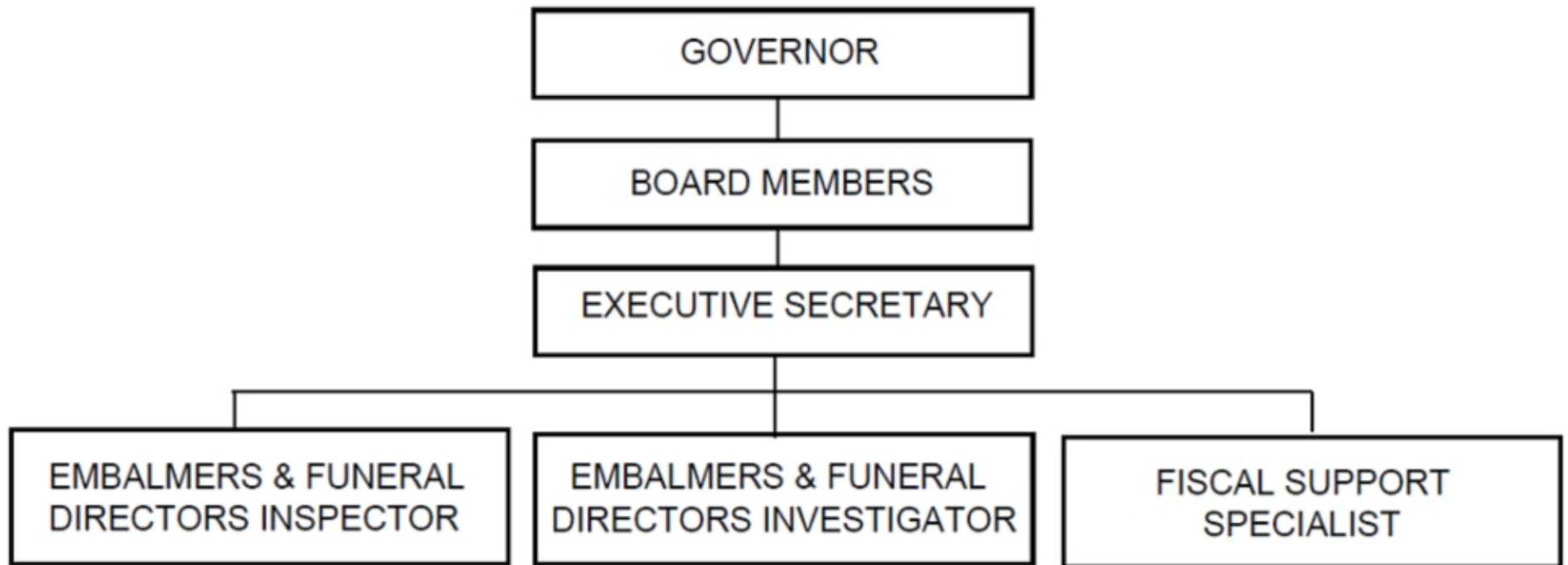
History and Organization

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 2011-13 biennium, the Board is requesting Base Level each year with a Reallocation of \$8,350 in Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Findings

A separate report for this Agency was not issued. However, financial activity for the Agency was included in the audit of the State's CAFR for the year ended June 30, 2009.

Recommendations

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

FY2008 - 2009						FY2009 - 2010						FY2010 - 2011					
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. 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.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments. The Base Level request for Regular Salaries includes board member stipend payments.

For the 2011-13 biennium, the Board is requesting Base Level for FY2012 and 2013 with a Reallocation of \$8,350 in Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Board 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		
		2009-2010 Actual	2010-2011 Budget	2010-2011 Authorized	2011-2012			2012-2013		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	53,014	94,239	94,595	93,539	93,539	93,539	93,539	93,539	93,539
#Positions		1	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	23,508	32,518	32,588	32,431	32,431	32,431	32,431	32,431	32,431
Operating Expenses	5020002	59,751	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		136,273	203,311	203,737	202,524	202,524	202,524	202,524	202,524	202,524
Funding Sources										
Fund Balance	4000005	421,223	382,995		272,586	272,586	272,586	162,964	162,964	162,964
Cash Fund	4000045	162,545	160,000		160,000	160,000	160,000	160,000	160,000	160,000
Transfer to Burial Board	4000605	(64,500)	(67,098)		(67,098)	(67,098)	(67,098)	(67,098)	(67,098)	(67,098)
Total Funding		519,268	475,897		365,488	365,488	365,488	255,866	255,866	255,866
Excess Appropriation/(Funding)		(382,995)	(272,586)		(162,964)	(162,964)	(162,964)	(53,342)	(53,342)	(53,342)
Grand Total		136,273	203,311		202,524	202,524	202,524	202,524	202,524	202,524

Change Level by Appropriation

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

Agency Request

Change Level		2011-2012	Pos	Cumulative	% of BL	2012-2013	Pos	Cumulative	% of BL
BL	Base Level	202,524	3	202,524	100.0	202,524	3	202,524	100.0
C04	Reallocation	0	0	202,524	100.0	0	0	202,524	100.0

Executive Recommendation

Change Level		2011-2012	Pos	Cumulative	% of BL	2012-2013	Pos	Cumulative	% of BL
BL	Base Level	202,524	3	202,524	100.0	202,524	3	202,524	100.0
C04	Reallocation	0	0	202,524	100.0	0	0	202,524	100.0

Justification

C04	Agency has reallocated \$8,350 in Operating Expense appropriation between General Ledger codes to more accurately reflect anticipated expenses.
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