

# BOARD OF ACUPUNCTURE & RELATED TECHNIQUES

## Enabling Laws

Act 10 of 2005

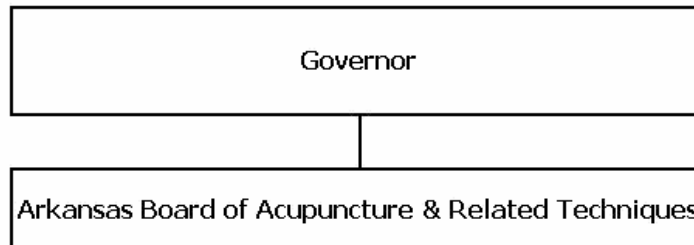
Arkansas Code Annotated §17-102-101 et seq.

## History and Organization

The purpose of the Board is to protect the public from those persons who are untrained and unqualified to practice acupuncture and related techniques, to license those individuals who meet the qualifications of licensure under the Act, and to hear and resolve such disciplinary matters as may come before it.

The Board evaluates qualifications of applicants, and investigates complaints or allegations of practices violating provisions of the Act.

The Board currently contracts for part-time administrative support and office facilities in order to provide a central place for records storage, Board meetings, and service to licensees and the general public.



## Agency Commentary

The Arkansas State Board of Acupuncture and Related Techniques was created by Act 816 of 1997. The purpose of the Board is to protect the public from those persons who are untrained and unqualified to practice acupuncture and related techniques, to license those individuals who meet the qualifications of licensure under the Act, and to hear and resolve such disciplinary matters as may come before it. The Board is funded by license fees and an administrative fee used to contract for administrative support and facilities. The Board evaluates qualifications of applicants, and investigates complaints or allegations of practices violating provisions of the Act.

The Arkansas State Board of Acupuncture and Related Techniques is requesting Base Level appropriation for the 2007-2009 biennium. The Board has sufficient funding to cover the appropriation.

## Audit Findings

DIVISION OF LEGISLATIVE AUDIT  
 AUDIT OF :  
 ARKANSAS BOARD OF ACUPUNCTURE AND RELATED TECHNIQUES  
 FOR THE YEAR ENDED JUNE 30, 2003

Findings	Recommendations
Management again failed to implement adequate internal controls over cash receipts and bank balances. Also, expenditure and receipt transactions were not recorded into the Arkansas Administrative Statewide Information System (AASIS) as required. In addition, some accounting records were not retained for audit purposes. These conditions have weakened management's ability to safeguard State funds.	Strengthen internal controls and implement procedures to insure compliance with State accounting procedures.

## Cash Fund Balance Description as of June 30, 2006

Fund Account	Balance	Type	Location
3900000	\$15,459	Checking	Bank of America

Statutory/Other Restrictions on use:

A.C.A. 17-102-109 establishes that the agency can use funds collected for expenses and to carry on the functions of the agency.

Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 17-102-204 authorizes the Board to collect fees.

Revenue Receipts Cycle:

License fees are collected throughout the year and renewal fees are collected at the end of each year.

Fund Balance Utilization:

Funds are collected on an irregular basis throughout the year.

## Publications

**A.C.A 25-1-204**

Name	Statutory Authorization	Required for		# Of Copies	Reason (s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

**Agency Position Usage Report**

FY2004-2005						FY2005-2006						FY2006-2007					
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			Total	Total	Total	Total							
0	0	0	0	0	0.00%	0	0	0	0	0	0.00%	0	0	0	0	0	0.00%

## **Analysis of Budget Request**

**Appropriation:** C13 - Acupuncture Operations

**Funding Sources:** 390 - Acupuncture Board-Cash

Act 816 of 1997 created the State Board of Acupuncture and Related Techniques. The Board is funded from fees charged by the Agency, as authorized by Arkansas Code §17-102-204. The purpose of the Board is to protect the public from those persons who are untrained and unqualified to practice acupuncture and related techniques.

The Board has requested a Base Level budget of \$11,000 for each year of the 2007-2009 biennium.

The Executive Recommendation provides for the Agency Request.

**Appropriation**

**Appropriation:** C13 Acupuncture Operations  
**Funding Sources:** 390 - Acupuncture Board-Cash

**Historical Data**

**Agency Request and Executive Recommendation**

Commitment Item		2005-2006	2006-2007	2006-2007	2007-2008			2008-2009		
		Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	3,884	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	7,064	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>10,948</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Funding Sources</b>										
Fund Balance	4000005	15,207	15,459		15,659	15,659	15,659	15,859	15,859	15,859
Cash Fund	4000045	11,200	11,200		11,200	11,200	11,200	11,200	11,200	11,200
<b>Total Funding</b>		<b>26,407</b>	<b>26,659</b>		<b>26,859</b>	<b>26,859</b>	<b>26,859</b>	<b>27,059</b>	<b>27,059</b>	<b>27,059</b>
Excess Appropriation/(Funding)		(15,459)	(15,659)		(15,859)	(15,859)	(15,859)	(16,059)	(16,059)	(16,059)
<b>Grand Total</b>		<b>10,948</b>	<b>11,000</b>		<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>

FY06 Actual for Professional Fees exceeds Authorized Appropriation by authority of Budget Classification Transfer.