

# Internal Control and Compliance Assessment

## Arkansas Legislative Audit

### Department of Labor and Licensing

For the Year Ended June 30, 2023



## INTRODUCTION

This report is issued to inform the Legislative Joint Auditing Committee of compliance with state fiscal laws and regulations as well as deficiencies in internal controls for the Department of Labor and Licensing. As discussed in the Results of Assessment section below, our procedures disclosed that the Agency did not obtain proper authorizations for board meals (Finding 1), did not properly review travel reimbursements (Finding 2), and did not properly record and deposit receipts (Finding 3).

## SCOPE AND METHODOLOGY

We performed an internal control and compliance assessment of the Department of Labor and Licensing, a department of Arkansas state government, as of and for the year ended June 30, 2023, and have issued our report dated September 3, 2024. Management of the Agency is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations.

The assessment included cash on deposit, cash receipts, accounts receivable, investments, expenditures, liabilities, capital assets, and data entry to the Arkansas Administrative Statewide Information System (AASIS). The assessment consisted principally of inquiries, observations, analytical procedures, and selected tests of internal control policies and procedures, accounting records, and other relevant documents. We relied on financial data in AASIS recorded by the Agency and audit work conducted in the fiscal year 2023 Annual Comprehensive Financial Reports (ACFR) and Single Audit Reports.

## RESULTS OF ASSESSMENT

Assessment procedures disclosed the following internal control or compliance matters that were discussed with Agency officials during the assessment and at the exit conference:

**Finding 1:** Department of Finance and Administration (DFA) Financial Management Guide R1-19-4-903 requires special written authorization with justification of the benefit to the State by the agency head for all meal reimbursements without overnight travel. Any meals provided may not exceed the maximum allowable rates as listed in the Federal Travel Directory without additional special authorization from the Agency head. None of the boards that provided meals at board meetings or exceeded the maximum allowable rates obtained the required special authorization.

| Boards with Meals   |                        |                    |                  | Meetings with Food     |                             |                 |
|---|------------------------|--------------------|------------------|------------------------|-----------------------------|-----------------|
| Board   | Total Meetings in FY23 | Meetings with Food | Total Food Costs | Meetings under 4 Hours | Meetings Exceeding Per Diem | Total Overage   |
| Board of Accountancy  | 7                      | 2                  | \$ 405           | 1                      | 2                           | \$ 31           |
| Appraiser Licensing Board   | 9                      | 4                  | 651              | 0                      | 0                           | 0               |
| Board of Architects, Landscape Architects, and Interior Designers | 4                      | 2                  | 473              | 1                      | 2                           | 173             |
| Contractors Licensing Board                                       | 11                     | 11                 | 4,997            | 8                      | 11                          | 1,235           |
| Professional Engineers and Surveyors Licensing Board              | 6                      | 6                  | 900              | 5                      | 3                           | 85              |
| Real Estate Commission  | 13                     | 13                 | 2,552            | 3                      | 9                           | 240             |
| Fire Protection Board   | 6                      | 6                  | 1,292            | 6                      | 6                           | 227             |
| Manufactured Home Commission                                      | 2                      | 1                  | 308              | 1                      | 1                           | 113             |
| <b>Totals</b>   | <b>58</b>              | <b>45</b>          | <b>\$ 11,578</b> | <b>25</b>              | <b>34</b>                   | <b>\$ 2,104</b> |

ARKANSAS LEGISLATIVE AUDIT  
500 Woodlane Street, Suite 172, Little Rock, AR 72201  
Phone: 501-683-8600 Fax: 501-683-8605  
www.arklegaudit.gov

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We recommend the Agency implement procedures to ensure the boards obtain the appropriate special written authorizations when meals are provided without overnight travel or when the cost of meals exceeds the maximum allowable rates.

**Management response:** *The Department has developed and implemented a Travel Authorization and Travel Order Form that will obtain the appropriate special authorization for board members before meals are provided without overnight travel. In addition, when agency board meals are provided or catered, the cost per meal will be determined/calculated by using the total food cost divided by the number of attendees from the last meeting to help ensure that the cost per meal does not exceed the GSA maximum allowable rate.*

**Finding 2:** Our review of travel expenditures and reimbursements for compliance with state travel regulations revealed the following deficiencies:

- Reimbursement for private vehicle mileage is to be computed using the shortest major highway route between destinations.
  - Division of Labor – Boiler Division (BA 0800) – Excess mileage claimed on the travel reimbursement forms for two employees resulted in overpayments totaling \$1,047.
  - Division of Labor – Safety Division (BA 0800) – One employee received two mileage reimbursements twice, and another employee claimed excess mileage, resulting in overpayments totaling \$699.
- Reimbursement of travel expenses may only be claimed in connection with official business of the State. A letter of authorization by the administrative head of the agency with justification of the benefit to the State should accompany any travel expenses reimbursed for personal convenience.
  - Professional Engineers and Surveyors Licensing Board (BA 0236) – Seven of the nine board members do not live in Little Rock and must drive 2-3 hours to attend board meetings, or they may attend electronically. To accommodate these board member's drive, the board set the start time for meetings at 10 a.m. Two board members incurred expenses, totaling \$743, for lodging and meals prior to the meetings, without an official business purpose. The Agency did not have a letter of authorization or provide justification of the benefit to the State for these expenses.

We recommend the Agency provide training for staff on travel regulations and implement procedures to ensure travel reimbursement requests are properly reviewed and approved by travel supervisors.

**Management response:** *The Department Finance Section will provide and perform staff training on travel regulations, meetings, and conferences immediately to ensure that travel reimbursement requests are properly reviewed and approved by travel supervisors.*

**Finding 3:** DFA Financial Management Guide R1-19-4-501 requires cash, including checks, to be deposited to the Treasury at least weekly. Our review revealed deposits were made more than 10 days after the receipt date for the following:

| Board  | Deposits Tested | Late Deposits | Days Late |
|--|-----------------|---------------|-----------|
| Abstractors Board                              | 5               | 1             | 12        |
| Appraiser Licensing Board                      | 30              | 1             | 14        |
| Board of Barber Examiners                      | 16              | 1             | 31        |
| Board of Collection Agencies                   | 15              | 8             | 11 - 38   |
| Board of Professional Geologists               | 10              | 1             | 11        |
| Division of Labor - Elevator Board             | 15              | 4             | 11 - 25   |
| Division of Labor - Electrical Examiners Board | 21              | 10            | 14 - 36   |
| Division of Labor - Boiler Division            | 15              | 4             | 13 - 15   |
| Division of Labor - Safety Division            | 15              | 2             | 14 - 17   |
| Division of Labor - HVAC Board                 | 15              | 3             | 11 - 19   |

Additionally, our review of receipts revealed the following deficiencies:

- Abstractors Board (BA 0200)
  - Five of 34 active firms were not charged the correct fee for licensure, resulting in an underpayment of \$2,030 or 29% of total revenue.
  - Ark. Code Ann. § 17-11-301 requires every firm to have at least one registered abstractor for each county in which it maintains an abstract office, and each abstractor may fulfill this requirement in one county only.
    - Two firms had abstract offices in multiple counties but did not have the required licensed abstractor for each office.
    - One firm did not have the required offices or abstractors for operations in multiple counties.
  - Section 12, Rule 9, of the board rules requires any firm or entity advertising as an Abstract Company or similar name to obtain a Certificate of Authority from the Abstractors Board.
    - On the websites of the Arkansas Land Title Association and the Secretary of State, an additional 51 firms with “abstract” in the firm name were listed in good standing but had not been issued a Certificate of Authority by the Abstractors Board.
- Board of Collection Agencies (BA 0221)
  - Ark. Code Ann. § 17-24-305 requires an annual fee of \$20 for registering each employee of the licensed collection agency who solicits, collects, or attempts to collect any delinquent accounts. The Board did not monitor registrants to determine they were properly reported by the licensed agency at year-end.
  - A customer had duplicate payments for 23 registrants, resulting in a \$460 overpayment.
- Board of Geologists (BA 0240) – Two customers were not charged the correct amount for licenses and late fees, resulting in underpayments totaling \$330.
- Division of Labor – Elevator Division (BA 0800) – A customer owed \$1,200 for witness testing and certificate fees. The customer made two payments totaling \$2,400, one by credit card in the office and one online. Both payments were applied to the wrong invoice, resulting in an overpayment by the customer of \$1,200.

- Division of Labor – Electrical Division (BA 0800) – Ark. Code Ann. § 17-55-101(e)(1) allows actively licensed inspectors to be exempt from fees for their journeyman license. A customer, who was an active inspector with a journeyman license, was incorrectly charged for the license and late fees, resulting in an overpayment of \$1,450.
- Division of Labor – HVAC Section (BA 9910) – Three customers were not charged the correct amount for licenses and late fees, resulting in underpayments totaling \$1,570.

We recommend the Agency implement proper internal controls to ensure customers are charged the correct amount, cash receipts are properly recorded to customer accounts, and receipts are deposited to the Treasury timely.

**Management response:** *The Department will monitor and help implement proper internal controls so that customers are not charged the incorrect amount and that cash receipts are properly recorded and deposited to the Treasury in a timely manner.*

## **ENABLING LEGISLATION AND ORGANIZATIONAL STRUCTURE**

The Department of Labor and Licensing is a cabinet-level department established by The Transformation and Efficiencies Act of 2019 (Act 910 of 2019). Under the Act, the administrative functions of the following state entities were transferred to the Department:

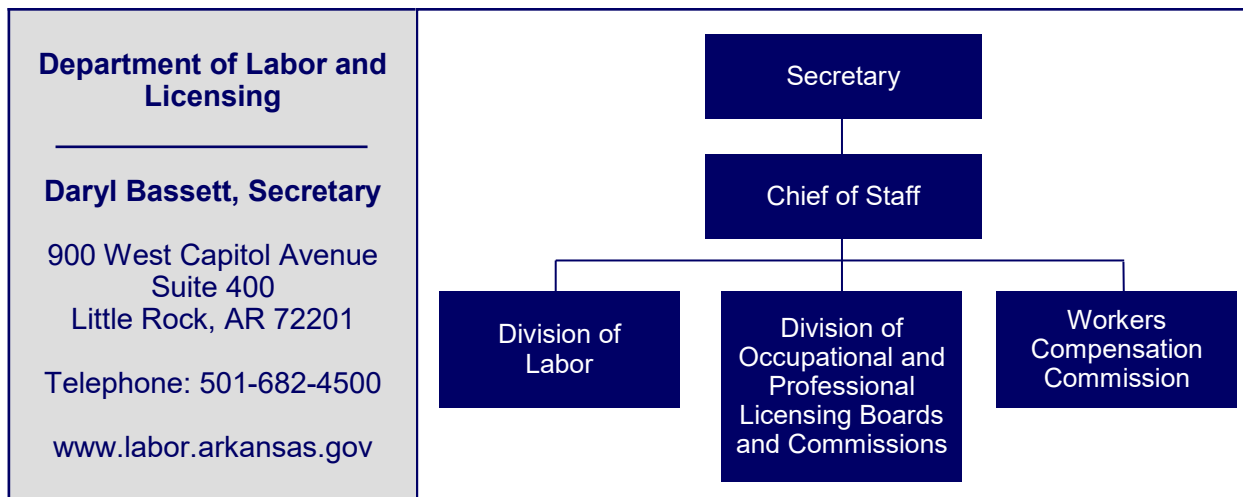
- The Department of Labor, now known as the Division of Labor.
- Abstractors' Board.
- State Board of Public Accountancy.
- Appraiser Licensing and Certification Board.
- State Board of Architects, Landscape Architects, and Interior Designers.
- State Athletic Commission.
- Auctioneer's Licensing Board.
- Professional Bail Bond Company and Professional Bail Bondsman Licensing Board.
- State Board of Barber Examiners.
- State Board of Collection Agencies.
- Contractors Licensing Board.
- Board of Electrical Examiners.
- Elevator Safety Board.
- State Board of Licensure for Professional Engineers and Professional Surveyors.
- Fire Protection Licensing Board.
- State Board of Registration for Professional Geologists.
- Home Inspector Registration Board.
- HVACR Licensing Board.
- Manufactured Home Commission.
- Motor Vehicle Commission.
- Real Estate Commission.
- Towing and Recovery Board.
- Workers' Compensation Commission.

As shown in **Exhibit I**, the Department has three divisions:

1. The **Division of Labor** has the responsibility of enforcing labor laws of the State. Its mission is to foster, promote, and develop the health, safety, and welfare of the wage earners of Arkansas by providing services and enforcing laws to improve working conditions and enhance their opportunities for safe and profitable employments.
2. The **Division of Occupational and Professional Licensing Boards and Commissions** was established for the purpose of organizing licensing boards.
3. The **Workers' Compensation Commission** administers and enforces Arkansas workers' compensation law and is directed to the moral, social, and economic benefits of protecting employers, employees, and their dependents from financial burdens imposed by job-related injury and disease.

#### Exhibit I

##### Department of Labor and Licensing Organizational Chart



*Source: Department of Labor and Licensing*

## FISCAL ANALYSIS

As previously mentioned, in accordance with Act 910 of 2019, effective July 1, 2019, multiple entities were consolidated to form the Department of Labor and Licensing. Summary financial information for each business area is presented in **Exhibit II on page 6**.

### Revenues, Expenditures, and Transfers

Revenues, expenditures, and transfers for the Department for fiscal years 2019 through 2023 are presented in **Exhibit III on page 6**.

The Department reported \$36.1 million in total revenues for fiscal year 2023. Of the \$28.1 million in licenses and fees, premium tax fees totaled \$16.8 million, and the remaining \$11.3 million was comprised of special revenues related to issuance of licenses.

Department expenditures totaled \$25.1 million for the fiscal year ended June 30, 2023. Expenditures were mainly comprised of salaries totaling \$18.5 million.

The Department reported net transfers of \$2.4 million, which represent general revenue distributions.

**Exhibit II**  
**Department of Labor and Licensing**  
**Summary of Financial Information by Business Area**  
**For the Year Ended June 30, 2022**

| Board/Commission/Division   | Assets and<br>Deferred Outflows | Liabilities and<br>Deferred Inflows | Revenues             | Expenditures         | Net Transfers<br>In (Out) |
|---|---------------------------------|-------------------------------------|----------------------|----------------------|---------------------------|
| Department of Labor and Licensing   | \$ 2,440,912                    | \$ 534,834                          | \$ 776,512           | \$ 3,427,717         | \$ 3,482,723              |
| Division of Labor   | 5,474,109                       | 345,795                             | 3,439,240            | 5,088,701            | 1,521,750                 |
| Abstractors' Board  | 128,722                         | 4,080                               | 11,331               | 6,899                |                           |
| State Board of Public Accountancy   | 1,985,311                       | 303,170                             | 1,103,124            | 856,205              | (77,861)                  |
| Appraiser Licensing and Certification Board                                       | 1,450,471                       | 295,944                             | 561,672              | 530,573              | (45,319)                  |
| State Board of Architects, Landscape Architects, and<br>Interior Designers        | 4,060,920                       | 122,143                             | 557,659              | 206,980              | (32,206)                  |
| State Athletic Commission   | 284,243                         |                                     | 69,013               | 117,359              | (18)                      |
| Auctioneers Licensing Board   | 224,745                         |                                     | 95,530               | 81,987               | (30,237)                  |
| Professional Bail Bondsman Licensing Board  | 4,014,899                       | 53,055                              | 2,032,450            | 439,800              | (44,451)                  |
| State Board of Barber Examiners   | 303,425                         | 4,395                               | 291,437              | 260,212              | (55,134)                  |
| State Board of Collection Agencies  | 5,333,274                       | 2,523,926                           | 1,358,586            | 228,610              | (1,469,928)               |
| Contractors Licensing Board   | 4,213,733                       | 704,447                             | 1,833,346            | 1,558,609            | (203,098)                 |
| State Board of Licensure for Professional Engineers and<br>Professional Surveyors | 3,231,300                       | 544,344                             | 805,689              | 625,395              | (15,798)                  |
| Fire Protection Licensing Board   | 770,735                         | 116,115                             | 252,618              | 162,061              | (31,599)                  |
| State Board of Registration for Professional Geologists                           | 76,411                          | 19,580                              | 31,013               | 23,987               | (13,410)                  |
| Home Inspectors Registration Board  | 655,531                         | 56,003                              | 129,509              | 72,498               | (21,540)                  |
| Manufactured Home Commission  | 2,296,872                       | 36,827                              | 341,205              | 304,934              | (49,938)                  |
| Motor Vehicle Commission  | 2,656,935                       | 38,213                              | 462,290              | 291,689              | (84,324)                  |
| Real Estate Commission  | 5,733,549                       | 688,410                             | 1,788,081            | 1,431,496            | (30,869)                  |
| Towing and Recovery Board   | 203,564                         | 107,320                             | 278,044              | 310,413              | 935                       |
| Workers' Compensation Commission  | 117,298,465                     | 188,411,109                         | 19,899,480           | 9,070,931            | (397,475)                 |
| <b>Totals</b>   | <b>\$ 162,838,126</b>           | <b>\$ 194,909,710</b>               | <b>\$ 36,117,829</b> | <b>\$ 25,097,056</b> | <b>\$ 2,402,203</b>       |

Source: Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)

**Exhibit III**  
**Department of Labor and Licensing**  
**Revenues, Expenditures, and Transfers**  
**For the Years Ended June 30, 2019 through 2023**

|                               | Fiscal Year          |                      |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                               | 2023                 | 2022                 | 2021                 | 2020                 | 2019                 |
| <b>Revenues</b>               |                      |                      |                      |                      |                      |
| Licenses and fees             | \$ 28,148,809        | \$ 26,967,289        | \$ 27,636,206        | \$ 26,864,972        | \$ 27,961,584        |
| Fines and penalties           | 1,267,271            | 1,260,537            | 843,579              | 1,266,725            | 1,484,711            |
| Investment revenues           | 3,286,033            | (1,318,806)          | (522,245)            | 2,086,529            | 4,456,118            |
| Other income                  | 3,415,716            | 2,246,597            | 1,815,943            | 1,412,468            | 1,707,007            |
| <b>Total Revenues</b>         | <b>\$ 36,117,829</b> | <b>\$ 29,155,617</b> | <b>\$ 29,773,483</b> | <b>\$ 31,630,694</b> | <b>\$ 35,609,420</b> |
| <b>Expenditures</b>           |                      |                      |                      |                      |                      |
| Salaries                      | \$ 18,498,630        | \$ 15,019,151        | \$ 18,172,978        | \$ 18,926,871        | \$ 17,231,030        |
| Utilities and rent            | 936,920              | 908,292              | 917,512              | 915,632              | 923,777              |
| Refunds, taxes, and claims    | 1,872,204            | (5,510,066)          | 702,637              | 3,976,605            | 11,426,055           |
| Other expenses                | 3,789,302            | 3,472,325            | 3,085,341            | 2,849,336            | 3,519,879            |
| <b>Total Expenditures</b>     | <b>\$ 25,097,056</b> | <b>\$ 13,889,702</b> | <b>\$ 22,878,468</b> | <b>\$ 26,668,444</b> | <b>\$ 33,100,741</b> |
| <b>Net Transfers In (Out)</b> | <b>\$ 2,402,203</b>  | <b>\$ 2,526,007</b>  | <b>\$ 1,557,550</b>  | <b>\$ 2,049,693</b>  | <b>\$ 1,563,317</b>  |

Source: Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)



**Assets, Liabilities, and Deferred Inflows and Outflows of Resources**

Assets, liabilities, and deferred inflows/outflows of resources for fiscal years 2019 through 2023 are presented in **Exhibit IV**.

The Department's assets totaled \$159.8 million for the year ended June 30, 2023, with cash and cash equivalents comprising 54% and investments comprising 29%. Liabilities totaled \$191.5 million at June 30, 2023, with claims payable representing the largest component totaling \$166.3 million or 87%.

Deferred inflows and outflows of resources for fiscal year 2023 totaled \$3.4 million and \$3 million, respectively.

**License Activity**

A summary of license activity is presented in **Exhibit V on page 8**. The information represents licenses issued and revenue collected for individuals and firms that were issued licenses for the two years ended June 30, 2022 and 2023.

**Exhibit IV**  
**Department of Labor and Licensing**  
**Assets, Liabilities, and Deferred Inflows and Outflows of Resources**  
**For the Years Ended June 30, 2019 through 2023**

|                                       | Fiscal Year           |                       |                       |                       |                       |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                       | 2023                  | 2022                  | 2021                  | 2020                  | 2019                  |
| <b>Assets</b>                         |                       |                       |                       |                       |                       |
| Cash and cash equivalents             | \$ 86,913,117         | \$ 117,210,566        | \$ 105,088,073        | \$ 90,081,553         | \$ 104,330,681        |
| Investments                           | 45,759,382            | 16,738,820            | 33,916,216            | 51,952,662            | 38,713,806            |
| Fixed assets                          | 8,757,593             | 8,566,883             | 8,075,056             | 8,122,353             | 7,722,415             |
| Other assets                          | 18,399,152            | 18,443,897            | 17,577,227            | 20,422,919            | 20,512,793            |
| <b>Total Assets</b>                   | <b>\$ 159,829,244</b> | <b>\$ 160,960,166</b> | <b>\$ 164,656,572</b> | <b>\$ 170,579,487</b> | <b>\$ 171,279,695</b> |
| <b>Deferred Outflows of Resources</b> |                       |                       |                       |                       |                       |
| Related to pension expense            | \$ 3,008,882          | \$ 1,650,901          | \$ 3,151,377          | \$ 3,059,355          | \$ 1,680,630          |
| <b>Liabilities</b>                    |                       |                       |                       |                       |                       |
| Claims payable                        | \$ 166,285,442        | \$ 177,625,603        | \$ 196,598,430        | \$ 209,428,879        | \$ 219,366,357        |
| Long-term liabilities                 | 17,977,592            | 14,253,051            | 24,195,635            | 23,289,119            | 20,749,015            |
| Unearned revenues                     | 4,212,569             | 4,230,583             | 4,659,292             | 4,329,211             | 4,160,971             |
| Other liabilities                     | 2,999,130             | 4,117,065             | 4,248,011             | 4,994,209             | 4,730,557             |
| <b>Total Liabilities</b>              | <b>\$ 191,474,733</b> | <b>\$ 200,226,302</b> | <b>\$ 229,701,368</b> | <b>\$ 242,041,418</b> | <b>\$ 249,006,900</b> |
| <b>Deferred Inflows of Resources</b>  |                       |                       |                       |                       |                       |
| Related to revenues                   | \$ 3,434,977          | \$ 7,994,863          | \$ 2,021,859          | \$ 4,002,810          | \$ 3,858,320          |

**Source:** Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)

**Exhibit V**  
**Department of Labor and Licensing**  
**Summary of License Activity**  
**For the Year Ended June 30, 2022 and 2023**

| Board Name   | License Type        | Fiscal Year 2023 |            | Fiscal Year 2022 |            |
|--|---------------------|------------------|------------|------------------|------------|
|  |                     | # Issued         | Revenues   | # Issued         | Revenues   |
| Department of Labor and Licensing  |                     |                  |            |                  |            |
| • HVACR Licensing Board  | Individual licenses | 8,826            | \$ 619,200 | 8,792            | \$ 645,300 |
| Division of Labor  |                     |                  |            |                  |            |
| • Board of Electrical Examiners  | Individual licenses | 13,303           | 392,278    | 12,726           | 404,125    |
| • Boiler Inspection  | Individual licenses | 5,310            | 126,521    | 6,113            | 141,607    |
| • Elevator Safety Board  | Individual licenses | 215              | 16,650     | 260              | 21,355     |
| • Elevator Safety Board  | Firm licenses       | 38               | 9,500      | 22               | 5,040      |
| Abstractors' Board   | Individual licenses | 46               | 2,300      | 145              | 7,520      |
|  | Firm licenses       | 15               | 2,175      | 93               | 13,755     |
| State Board of Public Accountancy  | Individual licenses | 5,760            | 528,660    | 5,818            | 532,785    |
|  | Firm licenses       | 737              | 81,070     | 759              | 83,490     |
| Appraiser Licensing and Certification Board                                    | Individual licenses | 1,095            | 191,979    | 1,018            | 162,514    |
|  | Firm licenses       | 115              | 57,500     | 128              | 61,500     |
| State Board of Architects, Landscape Architects, and Interior Designers        |                     |                  |            |                  |            |
| • Landscape Architects   | Individual licenses | 249              | 27,970     | 256              | 28,350     |
| • Interior Designers   | Individual licenses | 67               | 7,450      | 67               | 7,800      |
| • Architects   | Individual licenses | 2,082            | 237,150    | 2,012            | 228,910    |
| • Architects   | Firm licenses       | 673              | 168,250    | 694              | 162,590    |
| State Athletic Commission  | Individual licenses | 1,134            | 31,600     | 1,031            | 27,665     |
| Auctioneer's Licensing Board   | Individual licenses | 797              | 80,505     | 749              | 78,555     |
| Professional Bail Bond Company and Professional Bail Bondsman Licensing Board  | Individual licenses | 457              | 45,700     | 466              | 46,420     |
|  | Firm licenses       | 43               | 43,000     | 43               | 43,000     |
| State Board of Barber Examiners  | Individual licenses | 3,280            | 166,525    | 3,301            | 171,337    |
|  | Firm licenses       | 1,050            | 65,055     | 1,058            | 65,290     |
| State Board of Collection Agencies   | Individual licenses | 61,767           | 1,235,340  | 64,022           | 1,280,440  |
|  | Firm licenses       | 1,568            | 196,000    | 1,569            | 196,125    |
| Contractors Licensing Board  | Firm licenses       | 18,558           | 873,705    | 18,426           | 849,160    |
| State Board of Licensure for Professional Engineers and Professional Surveyors |                     |                  |            |                  |            |
| • Engineers  | Individual licenses | 6,490            | 580,975    | 6,205            | 547,910    |
| • Surveyors  | Individual licenses | 419              | 27,670     | 436              | 29,735     |
| • Engineers and Surveyors  | Firm licenses       | 1,478            | 153,950    | 1,431            | 148,600    |
| Fire Protection Licensing Board  | Individual licenses | 2,352            | 139,430    | 2,419            | 151,850    |
|  | Firm licenses       | 365              | 104,175    | 288              | 109,264    |
| State Board of Registration for Professional Geologists                        | Individual licenses | 445              | 26,670     | 553              | 32,890     |
| Home Inspector Registration Board  | Individual licenses | 436              | 113,625    | 598              | 140,220    |
| Manufactured Home Commission   | Individual licenses | 229              | 11,450     | 232              | 11,600     |
|  | Firm licenses       | 173              | 60,750     | 161              | 59,175     |
| Motor Vehicle Commission   | Individual licenses | 607              | 242,800    | 765              | 255,940    |
|  | Firm licenses       | 747              | 235,790    | 768              | 227,125    |
| Real Estate Commission   | Individual licenses | 19,515           | 1,222,070  | 19,420           | 1,207,525  |
|  | Firm licenses       | 113              | 38,650     | 105              | 32,250     |
| Towing and Recovery Board  | Individual licenses | 1,877            | 131,251    | 1,975            | 136,926    |
|  | Firm licenses       | 600              | 88,975     | 692              | 101,863    |

**Source:** Agency revenue records (unaudited by Arkansas Legislative Audit)



