

**Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.**

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

# A Bill

**Act 31 of 2001**  
HOUSE BILL 1201

5 By: Joint Budget Committee  
6  
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## **For An Act To Be Entitled**

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
10 AND OPERATING EXPENSES FOR THE ARKANSAS STATE BOARD OF  
11 PUBLIC ACCOUNTANCY FOR THE BIENNIAL PERIOD ENDING JUNE  
12 30, 2003; AND FOR OTHER PURPOSES.  
13

## **Subtitle**

14 AN ACT FOR THE ARKANSAS STATE BOARD  
15 OF PUBLIC ACCOUNTANCY APPROPRIATION  
16 FOR THE 2001-2003 BIENNIAL.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. REGULAR SALARIES. There is hereby established for the Arkansas  
24 State Board of Public Accountancy for the 2001-2003 biennium, the following  
25 maximum number of regular employees whose salaries shall be governed by the  
26 provisions of the Uniform Classification and Compensation Act (Arkansas Code  
27 §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.  
28 Provided, however, that any position to which a specific maximum annual salary  
29 is set out herein in dollars, shall be exempt from the provisions of said  
30 Uniform Classification and Compensation Act. All persons occupying positions  
31 authorized herein are hereby governed by the provisions of the Regular  
32 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its  
33 successor.  
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Maximum Annual

Item Class	Maximum No. of Employees	Salary Rate Fiscal Years
No. Code Title		2001-2002 2002-2003
(1) 7206 BD OF ACCOUNTING EXECUTIVE DIRECTOR	1	\$66,286 \$74,572
(2) 7208 BD OF ACCOUNTING INVESTIGATOR	1	\$51,278 \$57,687
(3) 8708 BD OF ACCOUNTANCY EXECUTIVE ASST	1	\$38,054 \$39,043
(4) 7207 BD OF ACCOUNTING ADMIN ASST	1	\$29,441 \$30,206
(5) 8705 ACCTG BOARD SECRETARY	<u>2</u>	\$22,370 \$22,951
MAX. NO. OF EMPLOYEES	6	

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11 SECTION 2. EXTRA HELP. There is hereby authorized, for the Arkansas State  
 12 Board of Public Accountancy for the 2001-2003 biennium, the following maximum  
 13 number of part-time or temporary employees, to be known as "Extra Help",  
 14 payable from funds appropriated herein for such purposes: one (1) temporary  
 15 or part-time employees, when needed, at rates of pay not to exceed those  
 16 provided in the Uniform Classification and Compensation Act, or its successor,  
 17 or this act for the appropriate classification.

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19 SECTION 3. APPROPRIATION. There is hereby appropriated, to the Arkansas  
 20 State Board of Public Accountancy, to be payable from the cash funds as  
 21 defined by Arkansas Code 19-4-801, for personal services and operating  
 22 expenses of the Arkansas State Board of Public Accountancy for the biennial  
 23 period ending June 30, 2003, the following:

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ITEM	FISCAL YEARS	
NO.	2001-2002	2002-2003
(01) REGULAR SALARIES	\$ 229,799	\$ 247,410
(02) EXTRA HELP	5,000	5,000
(03) PERSONAL SERV MATCHING	60,793	63,967
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	146,679	146,679
(B) CONF. & TRAVEL	14,300	14,300
(C) PROF. FEES	16,119	16,119
(D) CAP. OUTLAY	14,000	10,000
(E) DATA PROC.	12,000	12,000

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(05) FEE REFUNDS	9,500	9,500
(06) GRADING FEES	<u>91,119</u>	<u>132,270</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 599,309</u>	<u>\$ 657,245</u>

SECTION 4. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND BALANCES. (A) For all appropriations as provided in this Act, the agency disbursing officer shall monitor the level of fund balances in relation to expenditures on a monthly basis. If any proposed expenditures would cause a fund balance to decline to less than fifty percent (50%) of the balance available on July 1, 2001, the disbursing officer shall immediately notify the executive head of the agency.

Prior to any obligations being made under these circumstances, the agency head shall file written documentation with the Chief Fiscal Officer of the State requesting approval of the expenditures. Such documentation shall provide sufficient financial data to justify the expenditures and shall include the following:

- 1) a plan that clearly indicates the specific fiscal impact of such expenditures on the fund balance.
- 2) information clearly indicating and explaining what programs would be cut or any other measures to be taken by the agency to restore the fund balance.
- 3) the extent to which any of the planned expenditures are for one-time costs or one-time purchase of capitalized items.
- 4) a statement certifying that the expenditure of fund balances will not jeopardize the financial health of the agency, nor result in a permanent depletion of the fund balance.

(B) The Chief Fiscal Officer of the State shall review the request and approve or disapprove all or any part of the request, after having sought prior review by the Legislative Council.

SECTION 5. EMPLOYMENT OF ATTORNEYS. None of the funds appropriated in this Act for Maintenance and General Operation shall be expended in payment for services of attorneys, unless the agency shall first make a request in writing to the Attorney General of the State of Arkansas to provide the required legal services. The Attorney General's Office shall provide the requested legal services, or, if the Attorney General's Office shall determine that sufficient

1 personnel are not available to provide the requested legal services, the  
 2 Attorney General shall certify the same to the agency and may authorize the  
 3 agency to employ legal counsel and to expend monies appropriated for  
 4 Maintenance and General Operations therefor, if:

5 (1) The Attorney General determines, and certifies in writing, that such  
 6 agency needs the advice or assistance of legal counsel, and

7 (2) The Attorney General consents in writing to the employment of the  
 8 legal counsel to be retained by the agency.

9 Such certification shall be required with respect to each instance of the  
 10 employment of special legal counsel, or shall be required annually with  
 11 respect to legal counsel employed on a retainer basis. A copy of such  
 12 certification shall be entered in the official minutes of the agency, and  
 13 shall be retained in the fiscal records of the agency for audit purposes.  
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15 SECTION 6. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by  
 16 this act shall be limited to the appropriation for such agency and funds made  
 17 available by law for the support of such appropriations; and the restrictions  
 18 of the State Purchasing Law, the General Accounting and Budgetary Procedures  
 19 Law, the Revenue Stabilization Law, the Regular Salary Procedures and  
 20 Restrictions Act, or their successors, and other fiscal control laws of this  
 21 State, where applicable, and regulations promulgated by the Department of  
 22 Finance and Administration, as authorized by law, shall be strictly complied  
 23 with in disbursement of said funds.  
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25 SECTION 7. LEGISLATIVE INTENT. It is the intent of the General Assembly  
 26 that any funds disbursed under the authority of the appropriations contained  
 27 in this act shall be in compliance with the stated reasons for which this act  
 28 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
 29 and Legislative Recommendations contained in the budget manuals prepared by  
 30 the Department of Finance and Administration, letters, or summarized oral  
 31 testimony in the official minutes of the Arkansas Legislative Council or Joint  
 32 Budget Committee which relate to its passage and adoption.  
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34 SECTION 8. EMERGENCY CLAUSE. It is found and determined by the General  
 35 Assembly, that the Constitution of the State of Arkansas prohibits the  
 36 appropriation of funds for more than a two (2) year period; that the

1 effectiveness of this Act on July 1, 2001 is essential to the operation of the  
2 agency for which the appropriations in this Act are provided, and that in the  
3 event of an extension of the Regular Session, the delay in the effective date  
4 of this Act beyond July 1, 2001 could work irreparable harm upon the proper  
5 administration and provision of essential governmental programs. Therefore, an  
6 emergency is hereby declared to exist and this Act being necessary for the  
7 immediate preservation of the public peace, health and safety shall be in full  
8 force and effect from and after July 1, 2001.

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11 APPROVED: 1/29/2001  
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