

**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

*As Engrossed: H2/7/01 H2/21/01 H3/5/01*

# A Bill

**Act 677 of 2001**  
HOUSE BILL 1484

5 By: Joint Budget Committee  
6  
7

## **For An Act To Be Entitled**

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
10 AND OPERATING EXPENSES FOR THE DIVISION OF LEGISLATIVE  
11 AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE FOR  
12 THE BIENNIAL PERIOD ENDING JUNE 30, 2003; AND FOR  
13 OTHER PURPOSES.  
14

## **Subtitle**

15 AN ACT FOR THE DIVISION OF LEGISLATIVE  
16 AUDIT OF THE LEGISLATIVE JOINT AUDITING  
17 COMMITTEE APPROPRIATION FOR THE 2001-  
18 2003 BIENNIAL PERIOD.  
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20  
21  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
24

25 SECTION 1. REGULAR SALARIES. There is hereby established for the Division  
26 of Legislative Audit of the Legislative Joint Auditing Committee for the 2001-  
27 2003 biennium, the following maximum number of regular employees whose  
28 salaries shall be governed by the provisions of the Uniform Classification and  
29 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all  
30 laws amendatory thereto. Provided, however, that any position to which a  
31 specific maximum annual salary is set out herein in dollars, shall be exempt  
32 from the provisions of said Uniform Classification and Compensation Act. All  
33 persons occupying positions authorized herein are hereby governed by the  
34 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas  
35 Code §21-5-101), or its successor.  
36

Item	No.	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Years	
				2001-2002	2002-2003
( 1)	9877	Legislative Auditor	1	\$118,104	\$121,175
( 2)	9878	Assistant Legislative Auditor	1	\$103,787	\$106,485
( 3)	9880	Deputy Legislative Auditor	5	\$99,684	\$102,276
( 4)	9996	Attorney II	1	\$99,684	\$102,276
( 5)	9882	Regional Manager	2	\$81,255	\$83,368
( 6)	9216	Information Systems Director	1	\$88,276	\$90,571
( 7)	9881	Field Audit Supervisor	17	\$78,138	\$80,170
( 8)	9217	Program Evaluation Specialist	2	\$78,138	\$80,170
( 9)	9998	Information Systems Consultant	1	\$71,529	\$73,389
(10)	9218	Systems Programmer	1	GRADE 25	
(11)	9861	Field Auditor IV	35	GRADE 25	
(12)	9222	Information Systems Auditor IV	1	GRADE 25	
(13)	9223	Network Administrator	1	GRADE 25	
(14)	9229	Info Systems Support Auditor IV	1	GRADE 25	
(15)	9862	Field Auditor III	47	GRADE 24	
(16)	9863	Field Auditor II	63	GRADE 24	
(17)	9224	Information Systems Auditor III	2	GRADE 24	
(18)	9225	Information Systems Auditor II	2	GRADE 24	
(19)	9219	Info Sys. Support Auditor III	1	GRADE 24	
(20)	9221	Info Sys. Support Auditor II	1	GRADE 24	
(21)	9864	Field Auditor I	37	GRADE 23	
(22)	9872	Secretary Administrator	1	GRADE 20	
(23)	9865	Executive Secretary	1	GRADE 20	
(24)	9866	Director's Executive Assistant	1	GRADE 19	
(25)	9867	Secretarial Supervisor	1	GRADE 19	
(26)	9873	Data Entry Supervisor	2	GRADE 17	
(27)	9868	Reproduction Equipment Operator	1	GRADE 16	
(28)	9869	Records Supervisor	1	GRADE 16	
(29)	9870	Secretary II/Secretary III	7	GRADE 16	
(30)	9871	Secretary I	4	GRADE 14	
		MAX. NO. OF EMPLOYEES	242		

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1 SECTION 2. APPROPRIATION. There is hereby appropriated, to the Division of  
 2 Legislative Audit of the Legislative Joint Auditing Committee, to be payable  
 3 from the State Central Services Fund, for personal services and operating  
 4 expenses of the Division of Legislative Audit of the Legislative Joint  
 5 Auditing Committee for the biennial period ending June 30, 2003, the  
 6 following:

ITEM NO.	FISCAL YEARS	
	2001-2002	2002-2003
(01) REGULAR SALARIES	\$ 14,433,841	\$ 15,014,256
(02) PERSONAL SERV MATCHING	3,262,063	3,373,649
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	1,396,000	1,432,000
(B) CONF. & TRAVEL	217,700	223,300
(C) PROF. FEES	409,650	417,700
(D) CAP. OUTLAY	570,000	600,000
(E) DATA PROC.	<u>75,000</u>	<u>75,000</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 20,364,254</u>	<u>\$ 21,135,905</u>

19  
 20 SECTION 3. APPROPRIATION - CAFR AUDIT. There is hereby appropriated, to the  
 21 Division of Legislative Audit of the Legislative Joint Auditing Committee, to  
 22 be payable from the State General Services Fund Account, for expenses related  
 23 to securing the services of an independent auditor to audit the State of  
 24 Arkansas' Comprehensive Annual Financial Report (CAFR) by the Division of  
 25 Legislative Audit of the Legislative Joint Auditing Committee for the biennial  
 26 period ending June 30, 2003, the following:

ITEM NO.	FISCAL YEARS	
	2001-2002	2002-2003
(01) AUDIT OF THE STATE OF ARKANSAS' COMPREHENSIVE ANNUAL FINANCIAL REPORT	<u>\$ 400,000</u>	<u>\$ 400,000</u>

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 34 SECTION 4. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
 35 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. Of the funds  
 36 appropriated for Professional Fees and Services, \$150,000 is restricted in

1 each of the two fiscal years for securing ~~audits of municipalities and/or~~  
2 ~~local school districts.~~ professional services, in areas of expertise other  
3 than audit, for any special needs or requirements associated with any program  
4 evaluations and/or special reports. Any unexpended balance of appropriations  
5 which remains at the close of the fiscal year ending June 30, ~~2000~~ 2002 shall  
6 be transferred forward and made available for the year ending June 30, ~~2001~~  
7 2003. Services contracted pursuant to this provision shall only be secured  
8 upon approval of the Executive Committee of the Legislative Joint Auditing  
9 Committee.

10 The provisions of this section shall be in effect only from July 1, 2001  
11 through June 30, 2003.

12  
13 SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
14 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
15 PROVISION. Any unexpended balance of the appropriations of ~~Extra Help,~~  
16 ~~Personal Services Matching,~~ or Maintenance and General Operations in Section ~~3~~  
17 2 of this Act which remains at the close of the fiscal year ending June 30,  
18 ~~2000~~ 2002 shall be transferred forward and made available for the same purpose  
19 for the fiscal year ending June 30, ~~2001~~ 2003.

20 The provisions of this section shall be in effect only from July 1, 2001  
21 through June 30, 2003.

22  
23 SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
24 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. 2004 SOUTHERN  
25 LEGISLATIVE CONFERENCE HOST COMMITTEE. The President Pro Tempore of the  
26 Arkansas Senate and the Speaker of the Arkansas House of Representatives are  
27 hereby authorized to designate an appropriate Host Committee consisting of  
28 members of the Arkansas General Assembly to conduct advanced planning and to  
29 conduct a program of activities for attendees of the 2004 Annual Meeting of  
30 the Southern Legislative Conference of the Council of State Governments to be  
31 held in Arkansas. Upon authorization of the President Pro Tempore and the  
32 Speaker of the House, the Legislative Auditor shall have a voucher prepared  
33 and cause a warrant to be issued in the amount as appropriated in this Act for  
34 expenses of planning and hosting the Southern Legislative Conference. The  
35 Legislative Auditor shall deposit or invest the funds in an account or  
36 accounts in a qualified financial institution or institutions located in the

1 State of Arkansas established solely for planning and hosting the Southern  
 2 Legislative Conference. The Host Committee shall have oversight  
 3 responsibilities over the funds. The Legislative Auditor shall be custodian  
 4 of these funds, which shall be considered state governmental trust funds.  
 5 These funds are exempt from the provisions of the General Accounting and  
 6 Budgetary Procedures Law. Any funds remaining in the account after all  
 7 expenses for hosting the Southern Legislative Conference have been paid, not  
 8 exceeding the amount appropriated for hosting the Southern Legislative  
 9 Conference, shall be deposited in the State Treasury to the credit of the  
 10 State Central Services Fund.

11  
 12 SECTION 7. APPROPRIATION. There is hereby appropriated, to the Division of  
 13 Legislative Audit of the Legislative Joint Auditing Committee, to be payable  
 14 from the State Central Services Fund, to assist in defraying the expenses of  
 15 hosting the Southern Legislative Conference, the sum of .....\$100,000.

16  
 17 SECTION 8. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED  
 18 SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND BALANCES. (A) For all  
 19 appropriations as provided in this Act, the agency disbursing officer shall  
 20 monitor the level of fund balances in relation to expenditures on a monthly  
 21 basis. If any proposed expenditures would cause a fund balance to decline to  
 22 less than fifty percent (50%) of the balance available on July 1, 2001, the  
 23 disbursing officer shall immediately notify the executive head of the agency.  
 24 Prior to any obligations being made under these circumstances, the agency head  
 25 shall file written documentation with the Chief Fiscal Officer of the State  
 26 requesting approval of the expenditures. Such documentation shall provide  
 27 sufficient financial data to justify the expenditures and shall include the  
 28 following:

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

1 depletion of the fund balance.

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

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6 SECTION 9. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by  
 7 this act shall be limited to the appropriation for such agency and funds made  
 8 available by law for the support of such appropriations; and the restrictions  
 9 of the State Purchasing Law, the General Accounting and Budgetary Procedures  
 10 Law, the Revenue Stabilization Law, the Regular Salary Procedures and  
 11 Restrictions Act, or their successors, and other fiscal control laws of this  
 12 State, where applicable, and regulations promulgated by the Department of  
 13 Finance and Administration, as authorized by law, shall be strictly complied  
 14 with in disbursement of said funds.

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16 SECTION 10. LEGISLATIVE INTENT. It is the intent of the General Assembly  
 17 that any funds disbursed under the authority of the appropriations contained  
 18 in this act shall be in compliance with the stated reasons for which this act  
 19 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
 20 and Legislative Recommendations contained in the budget manuals prepared by  
 21 the Department of Finance and Administration, letters, or summarized oral  
 22 testimony in the official minutes of the Arkansas Legislative Council or Joint  
 23 Budget Committee which relate to its passage and adoption.

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25 SECTION 11. EMERGENCY CLAUSE. It is found and determined by the General  
 26 Assembly, that the Constitution of the State of Arkansas prohibits the  
 27 appropriation of funds for more than a two (2) year period; that the  
 28 effectiveness of this Act on July 1, 2001 is essential to the operation of the  
 29 agency for which the appropriations in this Act are provided, and that in the  
 30 event of an extension of the Regular Session, the delay in the effective date  
 31 of this Act beyond July 1, 2001 could work irreparable harm upon the proper  
 32 administration and provision of essential governmental programs. Therefore, an  
 33 emergency is hereby declared to exist and this Act being necessary for the  
 34 immediate preservation of the public peace, health and safety shall be in full  
 35 force and effect from and after July 1, 2001.

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*/s/ Joint Budget **Committee** **APPROVED: 3/9/2001e***