

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 84th General Assembly
3 Regular Session, 2003
4

A Bill

Act 119 of 2003
HOUSE BILL 1333

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
10 SERVICES AND OPERATING EXPENSES FOR THE ARKANSAS
11 STATE BOARD OF PUBLIC ACCOUNTANCY FOR THE
12 BIENNIAL PERIOD ENDING JUNE 30, 2005; AND FOR
13 OTHER PURPOSES.
14

Subtitle

15
16 AN ACT FOR THE ARKANSAS STATE BOARD OF
17 PUBLIC ACCOUNTANCY APPROPRIATION FOR THE
18 2003-2005 BIENNIUM.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES. There is hereby established for the Arkansas
25 State Board of Public Accountancy for the 2003-2005 biennium, the following
26 maximum number of regular employees whose salaries shall be governed by the
27 provisions of the Uniform Classification and Compensation Act (Arkansas Code
28 §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.
29 Provided, however, that any position to which a specific maximum annual
30 salary is set out herein in dollars, shall be exempt from the provisions of
31 said Uniform Classification and Compensation Act. All persons occupying
32 positions authorized herein are hereby governed by the provisions of the
33 Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101),
34 or its successor.
35

36 Maximum Annual



Item	Class		Maximum	Salary Rate	
No.	Code	Title	No. of	Fiscal Years	
			Employees	2003-2004	2004-2005
(1)	7206	BD OF ACCOUNTING EXECUTIVE DIRECTOR	1	\$76,389	\$78,240
(2)	7208	BD OF ACCOUNTING INVESTIGATOR	1	\$59,183	\$60,707
(3)	8708	BD OF ACCT FISCAL OFFICER/CPE COORD	1	\$40,097	\$41,180
(4)	9304	BD OF ACCT ADMIN ASST/LICENSING SPEC	1	\$31,100	\$31,939
(5)	9303	BD OF ACCT EXAMINATION/REGISTRATION	1	\$26,900	\$27,626
(6)	9302	BD OF ACCT CREDENTIALING CORD/EXAM S	1	\$26,900	\$27,626
(7)	9305	CREDENTIALING ASSISTANT	<u>2</u>	\$22,300	\$22,902
MAX. NO. OF EMPLOYEES			8		

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13 SECTION 2. EXTRA HELP. There is hereby authorized, for the Arkansas State
 14 Board of Public Accountancy for the 2003-2005 biennium, the following maximum
 15 number of part-time or temporary employees, to be known as "Extra Help",
 16 payable from funds appropriated herein for such purposes: one (1) temporary
 17 or part-time employees, when needed, at rates of pay not to exceed those
 18 provided in the Uniform Classification and Compensation Act, or its
 19 successor, or this act for the appropriate classification.

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21 SECTION 3. APPROPRIATIONS - OPERATIONS. There is hereby appropriated, to
 22 the Arkansas State Board of Public Accountancy, to be payable from cash funds
 23 as defined by Arkansas Code 19-4-801 of the Arkansas State Board of Public
 24 Accountancy, for personal services and operating expenses of the Arkansas
 25 State Board of Public Accountancy for the biennial period ending June 30,
 26 2005, the following:

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ITEM	FISCAL YEARS	
NO.	2003-2004	2004-2005
(01) REGULAR SALARIES	\$ 305,428	\$ 313,672
(02) EXTRA HELP	5,000	5,000
(03) PERSONAL SERV MATCH	94,954	96,775
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	162,222	173,797
(B) CONF. & TRAVEL	13,638	14,004
(C) PROF. FEES	16,554	17,001

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1	(D) CAP. OUTLAY	0	0
2	(E) DATA PROC.	12,324	12,657
3	(05) REFUNDS/REIMBURSE	9,757	10,020
4	(06) GRADING FEES	<u>95,000</u>	<u>95,000</u>
5	TOTAL AMOUNT APPROPRIATED	<u>\$ 714,877</u>	<u>\$ 737,926</u>

7 SECTION 4. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED
 8 SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND BALANCES – ACCOUNTANCY
 9 BOARD CASH FUNDS AS DEFINED BY ARKANSAS CODE 19-4-801. (A) For all

10 appropriations as provided in this Act, the agency disbursing officer shall
 11 monitor the level of fund balances in relation to expenditures on a monthly
 12 basis. If any proposed expenditures would cause the Accountancy Board cash
 13 funds as defined by Arkansas Code 19-4-801 to decline below one hundred
 14 thirty eight thousand three hundred twelve dollars (\$138,312) a fund balance
 15 ~~to decline to less than fifty percent (50%) of the balance available on July~~
 16 ~~1, 2001,~~ the disbursing officer shall immediately notify the executive head
 17 of the agency. Prior to any obligations being made under these
 18 circumstances, the agency head shall file written documentation with the
 19 Chief Fiscal Officer of the State requesting approval of the expenditures.
 20 Such documentation shall provide sufficient financial data to justify the
 21 expenditures and shall include the following:

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

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

34 The provisions of this section shall be in effect only from July 1, 2003
 35 through June 30, 2005.

1 SECTION 5. EMPLOYMENT OF ATTORNEYS. None of the funds appropriated in
 2 this Act for Maintenance and General Operation shall be expended in payment
 3 for services of attorneys, unless the agency shall first make a request in
 4 writing to the Attorney General of the State of Arkansas to provide the
 5 required legal services. The Attorney General's Office shall provide the
 6 requested legal services, or, if the Attorney General's Office shall
 7 determine that sufficient personnel are not available to provide the
 8 requested legal services, the Attorney General shall certify the same to the
 9 agency and may authorize the agency to employ legal counsel and to expend
 10 monies appropriated for Maintenance and General Operations therefor, if:

- 11 (1) The Attorney General determines, and certifies in writing, that such
 12 agency needs the advice or assistance of legal counsel, and
- 13 (2) The Attorney General consents in writing to the employment of the
 14 legal counsel to be retained by the agency.

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

1 testimony in the official minutes of the Arkansas Legislative Council or
2 Joint Budget Committee which relate to its passage and adoption.

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4 SECTION 8. EMERGENCY CLAUSE. It is found and determined by the General
5 Assembly, that the Constitution of the State of Arkansas prohibits the
6 appropriation of funds for more than a two (2) year period; that the
7 effectiveness of this Act on July 1, 2003 is essential to the operation of
8 the agency for which the appropriations in this Act are provided, and that in
9 the event of an extension of the Regular Session, the delay in the effective
10 date of this Act beyond July 1, 2003 could work irreparable harm upon the
11 proper administration and provision of essential governmental programs.
12 Therefore, an emergency is hereby declared to exist and this Act being
13 necessary for the immediate preservation of the public peace, health and
14 safety shall be in full force and effect from and after July 1, 2003.

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17 APPROVED: 2/13/2003
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