

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

*As Engrossed: H3/14/03*

# A Bill

Act 958 of 2003  
HOUSE BILL 1829

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 DIVISION  
11 OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT  
12 AUDITING COMMITTEE FOR THE BIENNIAL PERIOD ENDING  
13 JUNE 30, 2005; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT FOR THE DIVISION OF LEGISLATIVE  
17 AUDIT OF THE LEGISLATIVE JOINT AUDITING  
18 COMMITTEE APPROPRIATION FOR THE 2003-  
19 2005 BIENNIUM.  
20  
21  
22

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  
27 2003-2005 biennium, the following maximum number of regular employees whose  
28 salaries shall be governed by the provisions of the Uniform Classification  
29 and Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor,  
30 and all laws amendatory thereto. Provided, however, that any position to  
31 which a specific maximum annual salary is set out herein in dollars, shall be  
32 exempt from the provisions of said Uniform Classification and Compensation  
33 Act. All persons occupying positions authorized herein are hereby governed  
34 by the provisions of the Regular Salaries Procedures and Restrictions Act  
35 (Arkansas Code §21-5-101), or its successor.  
36



|    |      |       |                                       | Maximum   | Maximum Annual |           |
|----|------|-------|---------------------------------------|-----------|----------------|-----------|
|    |      |       |                                       | No. of    | Salary Rate    |           |
|    | Item | Class |                                       | Fiscal    | Years          |           |
|    | No.  | Code  | Title                                 | Employees | 2003-2004      | 2004-2005 |
| 5  | (1)  | 9877  | LEGISLATIVE AUDITOR                   | 1         | \$123,721      | \$126,303 |
| 6  | (2)  | 9878  | ASSISTANT LEGISLATIVE AUDITOR         | 1         | \$108,826      | \$111,200 |
| 7  | (3)  | 9880  | DEPUTY LEGISLATIVE AUDITOR            | 5         | \$104,558      | \$106,872 |
| 8  | (4)  | 9996  | ATTORNEY II                           | 1         | \$104,558      | \$106,872 |
| 9  | (5)  | 9216  | INFORMATION SYSTEMS DIRECTOR          | 1         | \$92,689       | \$94,837  |
| 10 | (6)  | 9882  | REGIONAL MANAGER                      | 2         | \$85,352       | \$87,374  |
| 11 | (7)  | 9297  | AUDIT MANAGER                         | 1         | \$85,352       | \$87,374  |
| 12 | (8)  | 9881  | FIELD AUDIT SUPERVISOR                | 16        | \$82,093       | \$84,053  |
| 13 | (9)  | 9298  | PROGRAM EVALUATION MANAGER            | 2         | \$82,093       | \$84,053  |
| 14 | (10) | 9998  | INFORMATION SYSTEMS CONSULTANT        | 1         | \$75,183       | \$77,011  |
| 15 | (11) | 9296  | DATA VERIFICATION MANAGER             | 1         | \$0            | \$76,150  |
| 16 | (12) |       | SOUTHERN LEGISLATIVE CONFERENCE COORD | 1         | \$50,000       | \$12,500  |
| 17 | (13) | 9218  | SYSTEMS PROGRAMMER                    | 1         | GRADE          | 25        |
| 18 | (14) | 9861  | FIELD AUDITOR IV                      | 35        | GRADE          | 25        |
| 19 | (15) | 9222  | INFORMATION SYSTEMS AUDITOR IV        | 1         | GRADE          | 25        |
| 20 | (16) | 9223  | NETWORK ADMINISTRATOR                 | 1         | GRADE          | 25        |
| 21 | (17) | 9229  | INFO SYSTEMS SUPPORT AUDITOR IV       | 1         | GRADE          | 25        |
| 22 | (18) | 9295  | PROJECT COORDINATOR II                | 1         | GRADE          | 25        |
| 23 | (19) | 9862  | FIELD AUDITOR III                     | 46        | GRADE          | 24        |
| 24 | (20) | 9863  | FIELD AUDITOR II                      | 61        | GRADE          | 24        |
| 25 | (21) | 9224  | INFORMATION SYSTEMS AUDITOR III       | 3         | GRADE          | 24        |
| 26 | (22) | 9300  | PROJECT COORDINATOR I                 | 2         | GRADE          | 24        |
| 27 | (23) | 9299  | FIELD EVALUATOR II                    | 3         | GRADE          | 24        |
| 28 | (24) | 9225  | INFORMATION SYSTEMS AUDITOR II        | 2         | GRADE          | 24        |
| 29 | (25) | 9219  | INFO SYSTEMS SUPPORT AUDITOR III      | 1         | GRADE          | 24        |
| 30 | (26) | 9221  | INFO SYSTEMS SUPPORT AUDITOR II       | 1         | GRADE          | 24        |
| 31 | (27) | 9864  | FIELD AUDITOR I                       | 37        | GRADE          | 23        |
| 32 | (28) | 9872  | SECRETARY ADMINISTRATOR               | 1         | GRADE          | 20        |
| 33 | (29) | 9865  | EXECUTIVE SECRETARY                   | 1         | GRADE          | 20        |
| 34 | (30) | 9866  | DIRECTOR'S EXECUTIVE ASSISTANT        | 1         | GRADE          | 19        |
| 35 | (31) | 9867  | SECRETARIAL SUPERVISOR                | 1         | GRADE          | 19        |
| 36 | (32) | 9873  | DATA ENTRY SUPERVISOR                 | 2         | GRADE          | 17        |

|   |      |      |                                 |          |          |
|---|------|------|---------------------------------|----------|----------|
| 1 | (33) | 9868 | REPRODUCTION EQUIPMENT OPERATOR | 1        | GRADE 16 |
| 2 | (34) | 9869 | RECORDS SUPERVISOR              | 1        | GRADE 16 |
| 3 | (35) | 9870 | SECRETARY II/SECRETARY III      | 7        | GRADE 16 |
| 4 | (36) | 9871 | SECRETARY I                     | <u>4</u> | GRADE 14 |
| 5 |      |      | MAX. NO. OF EMPLOYEES           | 248      |          |

SECTION 2. APPROPRIATION. There is hereby appropriated, to the Division of Legislative Audit of the Legislative Joint Auditing Committee, to be payable from the State Central Services Fund, for personal services and operating expenses of the Division of Legislative Audit of the Legislative Joint Auditing Committee for the biennial period ending June 30, 2005, the following:

| ITEM                         | FISCAL YEARS         |                      |
|------------------------------|----------------------|----------------------|
| <u>NO.</u>                   | <u>2003-2004</u>     | <u>2004-2005</u>     |
| (01) REGULAR SALARIES        | \$ 15,506,900        | \$ 15,980,580        |
| (02) PERSONAL SERV MATCHING  | 3,572,054            | 3,665,395            |
| (03) MAINT. & GEN. OPERATION |                      |                      |
| (A) OPER. EXPENSE            | 1,672,894            | 1,683,231            |
| (B) CONF. & TRAVEL           | 223,300              | 223,300              |
| (C) PROF. FEES               | 417,700              | 417,700              |
| (D) CAP. OUTLAY              | 600,000              | 600,000              |
| (E) DATA PROC.               | <u>75,000</u>        | <u>75,000</u>        |
| TOTAL AMOUNT APPROPRIATED    | <u>\$ 22,067,848</u> | <u>\$ 22,645,206</u> |

SECTION 3. APPROPRIATION - CAFR AUDIT. There is hereby appropriated, to the Division of Legislative Audit of the Legislative Joint Auditing Committee, to be payable from the State General Services Fund Account, for expenses related to securing the services of an independent auditor to audit the State of Arkansas' Comprehensive Annual Financial Report (CAFR) by the Division of Legislative Audit of the Legislative Joint Auditing Committee for the biennial period ending June 30, 2005, the following:

| ITEM                                 | FISCAL YEARS     |                  |
|--------------------------------------|------------------|------------------|
| <u>NO.</u>                           | <u>2003-2004</u> | <u>2004-2005</u> |
| (01) AUDIT OF THE STATE OF ARKANSAS' |                  |                  |

1           COMPREHENSIVE ANNUAL FINANCIAL REPORT \$ 600,000 \$ 500,000

2

3           SECTION 4. APPROPRIATION - SOUTHERN LEGISLATIVE CONFERENCE. There is  
4 hereby appropriated, to the Division of Legislative Audit of the Legislative  
5 Joint Auditing Committee, to be payable from the State Central Services Fund,  
6 to assist in defraying the expenses of hosting the Southern Legislative  
7 Conference, the sum of.....\$100,000.

8

9           SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
11 PROFESSIONAL FEES AND SERVICES RESTRICTION. Of the funds appropriated for  
12 Professional Fees and Services, \$150,000 is restricted in each of the two  
13 fiscal years for securing professional services, in areas of expertise other  
14 than audit, for any special needs or requirements associated with any program  
15 evaluations and/or special reports. Any unexpended balance of appropriations  
16 which remains at the close of the fiscal year ending ~~June 30, 2002~~ June 30,  
17 2004 shall be transferred forward and made available for the year ending ~~June~~  
18 ~~30, 2003~~ June 30, 2005. Services contracted pursuant to this provision shall  
19 only be secured upon approval of the Executive Committee of the Legislative  
20 Joint Auditing Committee. The provisions of this section shall be in effect  
21 only from ~~July 1, 2001~~ July 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

22

23           SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
24 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
25 PROVISION. Any unexpended balance of the appropriations of Regular Salaries,  
26 Personal Services Matching or Maintenance and General Operations in Section 2  
27 of this Act which remains at the close of the fiscal year ending ~~June 30,~~  
28 ~~2002~~ June 30, 2004 shall be transferred forward and made available for the  
29 same purpose for the fiscal year ending ~~June 30, 2003~~ June 30, 2005.  
30 The provisions of this section shall be in effect only from ~~July 1, 2001~~ July  
31 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

32

33           SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. 2004  
35 SOUTHERN LEGISLATIVE CONFERENCE HOST COMMITTEE. The President Pro Tempore of  
36 the Arkansas Senate and the Speaker of the Arkansas House of Representatives

1 are hereby authorized to designate an appropriate Host Committee consisting  
2 of members of the Arkansas General Assembly to conduct advanced planning and  
3 to conduct a program of activities for attendees of the 2004 Annual Meeting  
4 of the Southern Legislative Conference of the Council of State Governments to  
5 be held in Arkansas. Upon authorization of the President Pro Tempore and the  
6 Speaker of the House, the Legislative Auditor shall have a voucher prepared  
7 and cause a warrant to be issued in the amount as appropriated in this Act  
8 for expenses of planning and hosting the Southern Legislative Conference.  
9 The Legislative Auditor shall deposit or invest the funds in an account or  
10 accounts in a qualified financial institution or institutions located in the  
11 State of Arkansas established solely for planning and hosting the Southern  
12 Legislative Conference. The Host Committee shall have oversight  
13 responsibilities over the funds. The Legislative Auditor shall be custodian  
14 of these funds, which shall be considered state governmental trust funds.  
15 These funds are exempt from the provisions of the General Accounting and  
16 Budgetary Procedures Law. Any funds remaining in the account after all  
17 expenses for hosting the Southern Legislative Conference have been paid, not  
18 exceeding the amount appropriated for hosting the Southern Legislative  
19 Conference, shall be deposited in the State Treasury to the credit of the  
20 State Central Services Fund.

21  
22 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
23 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

24 CONTINGENT POSITIONS. The Division of Legislative Audit is authorized to  
25 establish five (5) contingent positions for use in the event that unforeseen  
26 conditions arise that increase the audit responsibility of the Division  
27 beyond available resources that necessitates the hiring of staff in addition  
28 to those positions authorized in Section 1 of this Act. No classification,  
29 grade or salary level will be assigned to the contingent positions until such  
30 time as specific needs are determined. The Legislative Joint Auditing  
31 Committee shall authorize all requests to use the contingent positions.  
32 Authorized requests to use the contingent positions shall be filed with the  
33 Chief Fiscal Officer of the State for review by the Legislative Council or  
34 Joint Budget Committee. The provisions of this section shall be in effect  
35 only from July 1, 2003 through June 30, 2005.

36

1 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
2 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
3 PROVISION – LINE ITEMS. The Legislative Auditor is hereby authorized to  
4 direct the Chief Fiscal Officer of the State to transfer appropriation  
5 between the line items of the appropriation in Section 2 of this Act in such  
6 amounts determined necessary in either fiscal year of the 2003 – 2005  
7 biennium. In no event, however, shall the Regular Salaries line item in  
8 Section 2 be increased or decreased by such transfers authorized herein,  
9 until the Legislative Council or Joint Budget Committee reviews such  
10 transfers. The provisions of this section shall be in effect only from July  
11 1, 2003 through June 30, 2005.

12  
13 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
14 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY  
15 FORWARD. Any unexpended balance of the appropriation and funding authorized  
16 for the audit of the State of Arkansas' Comprehensive Annual Financial Report  
17 (CAFR) in Section 3 of this Act which remains at the close of the fiscal year  
18 ending June 30, 2004 shall be carried forward and made available for the same  
19 purpose for the fiscal year ending June 30, 2005. The provisions of this  
20 section shall be in effect only from July 1, 2003 through June 30, 2005.

21  
22 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
23 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
24 SUPPLEMENT CAFR APPROPRIATION. *Because the audit of the State's financial*  
25 *statements is essential to provide adequate information to the General*  
26 *Assembly to determine the needs and legislative requirements of the state, to*  
27 *provide adequate information to the Governor for proper management of the*  
28 *affairs of the State, and to issue bonds from time to time, the payment of*  
29 *the cost for securing the services of an independent auditor to audit the*  
30 *State of Arkansas' Comprehensive Annual Financial Report (CAFR AUDIT)*  
31 *appropriation authorized in Section 3 herein may be supplemented through the*  
32 *transfer of any other appropriations and funds available to the Division of*  
33 *Legislative Audit in the event that the appropriation or funding provided for*  
34 *the audit of the CAFR is inadequate. The provisions of this section shall be*  
35 *in effect only from July 1, 2003 through June 30, 2005.*

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

10  
11 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General Assembly  
12 that any funds disbursed under the authority of the appropriations contained  
13 in this act shall be in compliance with the stated reasons for which this act  
14 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
15 and Legislative Recommendations contained in the budget manuals prepared by  
16 the Department of Finance and Administration, letters, or summarized oral  
17 testimony in the official minutes of the Arkansas Legislative Council or  
18 Joint Budget Committee which relate to its passage and adoption.

19  
20 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the General  
21 Assembly, that the Constitution of the State of Arkansas prohibits the  
22 appropriation of funds for more than a two (2) year period; that the  
23 effectiveness of this Act on July 1, 2003 is essential to the operation of  
24 the agency for which the appropriations in this Act are provided, and that in  
25 the event of an extension of the Regular Session, the delay in the effective  
26 date of this Act beyond July 1, 2003 could work irreparable harm upon the  
27 proper administration and provision of essential governmental programs.  
28 Therefore, an emergency is hereby declared to exist and this Act being  
29 necessary for the immediate preservation of the public peace, health and  
30 safety shall be in full force and effect from and after July 1, 2003.

31  
32 /s/ Joint Budget Committee

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35 APPROVED: 3/31/2003  
36