

**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.
Act 2024 of the Regular Session**

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005
4

A Bill

HOUSE BILL 1344

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, 2007; AND FOR OTHER PURPOSES.
14

Subtitle

15 AN ACT FOR THE DIVISION OF LEGISLATIVE
16 AUDIT OF THE LEGISLATIVE JOINT AUDITING
17 COMMITTEE APPROPRIATION FOR THE 2005-
18 2007 BIENNIUM.
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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
27 2005-2007 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.



| | | | | Maximum | Maximum Annual | |
|----|------|-------|------------------------------------|-----------|----------------|-----------|
| | | | | No. of | Salary Rate | |
| | Item | Class | | | Fiscal Years | |
| | No. | Code | Title | Employees | 2005-2006 | 2006-2007 |
| 6 | (1) | 9877 | LEGISLATIVE AUDITOR | 1 | \$130,073 | \$134,031 |
| 7 | (2) | 9878 | ASSISTANT LEGISLATIVE AUDITOR | 1 | \$114,562 | \$118,101 |
| 8 | (3) | 9996 | ATTORNEY II | 1 | \$110,118 | \$113,537 |
| 9 | (4) | 9880 | DEPUTY LEGISLATIVE AUDITOR | 6 | \$110,118 | \$113,537 |
| 10 | (5) | 9882 | REGIONAL MANAGER | 2 | \$90,093 | \$92,972 |
| 11 | (6) | 9297 | LA AUDIT MANAGER | 1 | \$90,093 | \$92,972 |
| 12 | (7) | 9416 | LA EDUCATION PROJECTS SUPERVISOR | 1 | \$86,682 | \$89,468 |
| 13 | (8) | 9881 | FIELD AUDIT SUPERVISOR | 17 | \$86,682 | \$89,468 |
| 14 | (9) | 9415 | INVESTIGATIVE AUDIT SUPERVISOR | 1 | \$86,682 | \$89,468 |
| 15 | (10) | 9298 | LA PROGRAM EVALUATION MANAGER | 3 | \$86,682 | \$89,468 |
| 16 | (11) | 9998 | INFORMATION SYSTEMS CONSULTANT | 1 | \$79,450 | \$82,041 |
| 17 | (12) | 9229 | INFO SYSTEMS SUPPORT AUDITOR IV | 1 | GRADE 26 | |
| 18 | (13) | 9295 | LA PROJECT COORDINATOR II | 2 | GRADE 26 | |
| 19 | (14) | 9218 | SYSTEMS PROGRAMMER | 1 | GRADE 26 | |
| 20 | (15) | 9222 | INFORMATION SYSTEMS AUDITOR IV | 2 | GRADE 26 | |
| 21 | (16) | 9223 | NETWORK ADMINISTRATOR | 1 | GRADE 26 | |
| 22 | (17) | 9861 | FIELD AUDITOR IV | 33 | GRADE 26 | |
| 23 | (18) | 9862 | FIELD AUDITOR III | 56 | GRADE 25 | |
| 24 | (19) | 9224 | INFORMATION SYSTEMS AUDITOR III | 4 | GRADE 25 | |
| 25 | (20) | 9300 | LA PROJECT COORDINATOR I | 2 | GRADE 25 | |
| 26 | (21) | 9225 | INFORMATION SYSTEMS AUDITOR II | 2 | GRADE 24 | |
| 27 | (22) | 9299 | LA FIELD EVALUATOR II | 5 | GRADE 24 | |
| 28 | (23) | 9863 | FIELD AUDITOR II | 53 | GRADE 24 | |
| 29 | (24) | 9864 | FIELD AUDITOR I | 37 | GRADE 23 | |
| 30 | (25) | 9463 | LA ASSISTANT NETWORK ADMINISTRATOR | 1 | GRADE 23 | |
| 31 | (26) | 9464 | LA FIELD EVALUATOR I | 2 | GRADE 23 | |
| 32 | (27) | 9465 | LA PAYROLL SERVICES SPECIALIST | 1 | GRADE 20 | |
| 33 | (28) | 9466 | LA ACCOUNTING SPECIALIST | 1 | GRADE 20 | |
| 34 | (29) | 9467 | LA ADMINISTRATIVE ASSISTANT | 1 | GRADE 20 | |
| 35 | (30) | 9872 | SECRETARY ADMINISTRATOR | 1 | GRADE 20 | |
| 36 | (31) | 9873 | DATA ENTRY SUPERVISOR | 2 | GRADE 17 | |

| | | | | | |
|---|------|------|---------------------------------|----------|----------|
| 1 | (32) | 9868 | REPRODUCTION EQUIPMENT OPERATOR | 1 | GRADE 16 |
| 2 | (33) | 9869 | RECORDS SUPERVISOR | 1 | GRADE 16 |
| 3 | (34) | 9870 | SECRETARY II/SECRETARY III | 7 | GRADE 16 |
| 4 | (35) | 9871 | SECRETARY I | <u>4</u> | GRADE 14 |
| 5 | | | MAX. NO. OF EMPLOYEES | 256 | |

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7 SECTION 2. APPROPRIATION. There is hereby appropriated, to the Division of

8 Legislative Audit of the Legislative Joint Auditing Committee, to be payable

9 from the State Central Services Fund, for personal services and operating

10 expenses of the Division of Legislative Audit of the Legislative Joint

11 Auditing Committee for the biennial period ending June 30, 2007, the

12 following:

| 14 | ITEM | FISCAL YEARS | |
|----|---------------------------------|----------------------|----------------------|
| 15 | <u>NO.</u> | <u>2005-2006</u> | <u>2006-2007</u> |
| 16 | (01) REGULAR SALARIES | \$ 17,215,165 | \$ 18,197,278 |
| 17 | (02) PERSONAL SERVICES MATCHING | 4,211,052 | 4,377,004 |
| 18 | (03) MAINT. & GEN. OPERATION | | |
| 19 | (A) OPER. EXPENSE | 2,167,689 | 1,821,891 |
| 20 | (B) CONF. & TRAVEL | 236,250 | 238,450 |
| 21 | (C) PROF. FEES | 417,700 | 417,700 |
| 22 | (D) CAP. OUTLAY | 250,000 | 200,000 |
| 23 | (E) DATA PROC. | <u>75,000</u> | <u>75,000</u> |
| 24 | TOTAL AMOUNT APPROPRIATED | <u>\$ 24,572,856</u> | <u>\$ 25,327,323</u> |

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26 SECTION 3. APPROPRIATION - CAFR. There is hereby appropriated, to the

27 Division of Legislative Audit of the Legislative Joint Auditing Committee, to

28 be payable from the Miscellaneous Agencies Fund Account, for expenses related

29 to securing the services of an independent auditor to audit the State of

30 Arkansas' Comprehensive Annual Financial Report (CAFR) by the Division of

31 Legislative Audit of the Legislative Joint Auditing Committee for the

32 biennial period ending June 30, 2007, the following:

| 34 | ITEM | FISCAL YEARS | |
|----|--------------------------------------|------------------|------------------|
| 35 | <u>NO.</u> | <u>2005-2006</u> | <u>2006-2007</u> |
| 36 | (01) AUDIT OF THE STATE OF ARKANSAS' | | |

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

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 3 SECTION 4. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 4 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
 5 PROFESSIONAL FEES AND SERVICES RESTRICTION. Of the funds appropriated for
 6 Professional Fees and Services, \$150,000 is restricted in each of the two
 7 fiscal years for securing professional services, in areas of expertise other
 8 than audit, for any special needs or requirements associated with any program
 9 evaluations and/or special reports. Any unexpended balance of appropriations
 10 which remains at the close of the fiscal year ending June 30, ~~2004~~ 2006 shall
 11 be transferred forward and made available for the year ending June 30, ~~2005~~
 12 2007. Services contracted pursuant to this provision shall only be secured
 13 upon approval of the Executive Committee of the Legislative Joint Auditing
 14 Committee. The provisions of this section shall be in effect only from July
 15 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

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 17 SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 18 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
 19 PROVISION. Any unexpended balance of the appropriations of Regular Salaries,
 20 Personal Services Matching or Maintenance and General Operations in Section 2
 21 of this Act which remains at the close of the fiscal year ending June 30,
 22 ~~2004~~ 2006 shall be transferred forward and made available for the same
 23 purpose for the fiscal year ending June 30, ~~2005~~ 2007. The provisions of
 24 this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30,
 25 ~~2005~~ 2007.

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 27 SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 28 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
 29 PROVISION – LINE ITEMS. The Legislative Auditor is hereby authorized to
 30 direct the Chief Fiscal Officer of the State to transfer appropriation
 31 between the line items of the appropriation in Section 2 of this Act in such
 32 amounts determined necessary in either fiscal year of the ~~2003–2005~~ 2005–2007
 33 biennium. In no event, however, shall the Regular Salaries line item in
 34 Section 2 be increased or decreased by such transfers authorized herein,
 35 until the Legislative Council or Joint Budget Committee reviews such
 36 transfers. The provisions of this section shall be in effect only from July

1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY FORWARD. Any unexpended balance of the appropriation and funding authorized for the audit of the State of Arkansas' Comprehensive Annual Financial Report (CAFR) in Section 3 of this Act which remains at the close of the fiscal year ending June 30, ~~2004~~ 2006 shall be carried forward and made available for the same purpose for the fiscal year ending June 30, ~~2005~~ 2007. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SUPPLEMENT CAFR APPROPRIATION. Because the audit of the State's financial statements is essential to provide adequate information to the General Assembly to determine the needs and legislative requirements of the state, to provide adequate information to the Governor for proper management of the affairs of the State, and to issue bonds from time to time, the payment of the cost for securing the services of an independent auditor to audit the State of Arkansas' Comprehensive Annual Financial Report (CAFR AUDIT) appropriation authorized in Section 3 herein may be supplemented through the transfer of any other appropriations and funds available to the Division of Legislative Audit in the event that the appropriation or funding provided for the audit of the CAFR is inadequate. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

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

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

SECTION 11. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005.

APPROVED: 04/13/2005

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