

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas *As Engrossed: H2/26/99 H4/1/99 H4/5/99 H4/8/99*

2 82nd General Assembly

A Bill

Act 1397 of 1999

3 Regular Session, 1999

HOUSE BILL 1480

4

5 By: Joint Budget Committee

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For An Act To Be Entitled

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"AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE FOR THE BIENNIAL PERIOD ENDING JUNE 30, 2001; AND FOR OTHER PURPOSES. "

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Subtitle

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"AN ACT FOR THE DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE APPROPRIATION FOR THE 1999-2001 BIENNIUM. "

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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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SECTION 1. REGULAR SALARIES. There is hereby established for the Division of Legislative Audit of the Legislative Joint Auditing Committee for the 1999-2001 biennium, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all laws amendatory thereto. Provided, however, that any position to which a specific maximum annual salary is set out herein in dollars, shall be exempt from the provisions of said Uniform Classification and Compensation Act. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its successor.

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Maximum Annual

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SECTION 3. 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, 2001, the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) REGULAR SALARIES	\$ 12,837,561	\$ 13,628,758
(02) EXTRA HELP	25,000	25,000
(03) PERSONAL SERV MATCHING	3,007,275	3,168,926
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	1,282,644	1,360,644
(B) CONF. & TRAVEL	197,283	212,183
(C) PROF. FEES	301,803	301,803
(D) CAP. OUTLAY	230,000	235,000
(E) DATA PROC.	<u>75,000</u>	<u>75,000</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 17,956,566</u>	<u>\$ 19,007,314</u>

SECTION 4. APPROPRIATION - CAFR AUDIT. There is hereby appropriated, to the Division of Legislative Audit, 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), the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01)AUDIT OF THE STATE OF ARKANSAS' COMPREHENSIVE ANNUAL FINANCIAL REPORT	<u>\$ 900,000</u>	<u>\$ 900,000</u>

After consulting with the Chief Fiscal Officer of the state, the Legislative Auditor shall prepare a request for proposal and solicit competitive bids for the audit of the State of Arkansas' Comprehensive Annual Financial Report for the biennial period ending June 30, 2001. After considering all relevant facts

1 *and evaluation criteria, the Legislative Auditor, with the approval of the*
2 *Legislative Joint Auditing Committee, shall award the contract.*

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4 SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
5 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. Of the funds
6 appropriated for Professional Fees and Services, \$150,000 is restricted in
7 each of the two fiscal years for securing audits of municipalities and/or
8 local school districts. Any unexpended balance of appropriations which
9 remains at the close of the fiscal year ending June 30, ~~1998~~ 2000 shall be
10 transferred forward and made available for the year ending June 30, ~~1999~~ 2001.
11 Services contracted pursuant to this provision shall only be secured upon
12 approval of the Executive Committee of the Legislative Joint Auditing
13 Committee.

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15 SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
16 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA HELP
17 QUALIFICATION. Monies appropriated by the General Assembly for "Extra Help"
18 for the Division of Legislative Audit shall be used only to employ temporary
19 employees who: (1) were full-time enrolled students of an Arkansas public or
20 private-supported college or university during the Fall or Spring semester
21 immediately preceding their employment; (2) are majoring in Accounting; and
22 (3) have successfully completed his/her Junior Year requirements academic
23 requirements in accordance with a degree plan which will enable the student to
24 graduate within the next academic year and be eligible to sit for the Uniform
25 Certified Public Accountant (CPA) Examination.

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27 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
28 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
29 PROVISION. Any unexpended balance of the appropriations of Extra Help,
30 Personal Services Matching, or Maintenance and General Operations in Section 3
31 of this Act which remains at the close of the fiscal year ending June 30, ~~1998~~
32 2000 shall be transferred forward and made available for the same purpose for
33 the fiscal year ending June 30, ~~1999~~ 2001.

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35 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
36 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. LEGISLATIVE

1 AUDIT MEMBERSHIP. ~~Arkansas Code 10-3-403(a) is amended to read as follows:~~

2 (a) The Legislative Joint Auditing Committee shall consist of thirty-seven
3 (37) members of the General Assembly to be selected as follows:

4 (1)(A) Sometime before adjournment of each regular session, the Senate
5 shall select twelve (12) members, with three (3) to be chosen from each of the
6 four (4) congressional districts in effect on January 1, 1987, by caucus of
7 the Senators residing in their respective congressional districts.

8 (B)(i) At the time of selecting members, the Senate shall also select
9 in the same manner one (1) first alternate and one (1) second alternate for
10 each member selected.

11 (ii) The first alternates shall also be nonvoting members of the
12 committee and shall be entitled to receive per diem and mileage for attending
13 all meetings of the committee.

14 (iii) First alternate members of the committee shall have a vote in
15 matters before the committee if the regular member which the first alternate
16 represents is not in attendance.

17 (iv) Second alternate members of the committee shall have a vote in
18 matters before the committee if the regular member and first alternate member
19 which the second alternate represents are not in attendance.

20 (v) First alternate members attending as nonvoting members of the
21 committee shall receive per diem and mileage to be paid in the same manner and
22 from the same source as regular members of the committee.

23 (2)(A) The House of Representatives shall select twenty (20) members in
24 accordance with the procedure prescribed by House Rules.

25 (B)(i) At the time of selecting members, the House shall also select in
26 the same manner one (1) first alternate and one (1) second alternate for each
27 member selected.

28 (ii) The first alternates shall also be nonvoting members of the
29 committee and shall be entitled to receive per diem and mileage for attending
30 all meetings of the committee.

31 (iii) First alternate members of the committee shall have a vote in
32 matters before the committee if the regular member which the first alternate
33 represents is not in attendance.

34 (iv) Second alternate members of the committee shall have a vote in
35 matters before the committee if the regular member and first alternate member
36 which the second alternate represents are not in attendance.

1 (v) First alternate members attending as nonvoting members of the
2 committee shall receive per diem and mileage to be paid in the same manner and
3 from the same source as regular members of the committee.

4 (3) The Speaker of the House, the President Pro Tempore of the Senate,
5 *the immediate past chairman of the Legislative Joint Auditing Committee, the*
6 *next-preceding past chairman of the Legislative Joint Auditing Committee if*
7 *the immediate past chairman is not a member of the General Assembly, and the*
8 Chairman and Vice Chairman of the Arkansas Legislative Council shall be ex
9 officio members of the committee and shall enjoy all the rights and privileges
10 of other members of the committee.

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

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

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31 SECTION 11. CODE. All provisions of this Act of a general and permanent
32 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
33 Code Revision Commission shall incorporate the same in the Code.

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35 SECTION 12. SEVERABILITY. If any provision of this act or the application
36 thereof to any person or circumstance is held invalid, such invalidity shall

1 not affect other provisions or applications of the act which can be given
2 effect without the invalid provision or application, and to this end the
3 provisions of this act are declared to be severable.

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5 SECTION 13. GENERAL REPEALER. All laws and parts of laws in conflict with
6 this act are hereby repealed.

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8 SECTION 14. EMERGENCY CLAUSE. It is hereby found and determined by the
9 Eighty-second General Assembly, that the Constitution of the State of Arkansas
10 prohibits the appropriation of funds for more than a two (2) year period; that
11 the effectiveness of this Act on July 1, 1999 is essential to the operation of
12 the agency for which the appropriations in this Act are provided, and that in
13 the event of an extension of the Regular Session, the delay in the effective
14 date of this Act beyond July 1, 1999 could work irreparable harm upon the
15 proper administration and provision of essential governmental programs.
16 Therefore, an emergency is hereby declared to exist and this Act being
17 necessary for the immediate preservation of the public peace, health and
18 safety shall be in full force and effect from and after July 1, 1999.

19
20 /s/ Joint Budget Committee

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23 APPROVED: 4/13/1999
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