

Hall of the House of Representatives
85th General Assembly - Regular Session, 2005
Amendment Form

Subtitle of House Bill No. 2464

"AN ACT CONCERNING THE LEGISLATIVE JOINT AUDITING COMMITTEE AND THE
DIVISION OF LEGISLATIVE AUDIT."

Amendment No. 1 to House Bill No. 2464.

Amend House Bill No. 2464 as originally introduced:

Page 2, delete line 29 and substitute the following:

"or any agency, instrumentality, or function thereof;

(3) "Other funds" means any funds or assets held by a person, foundation, nonprofit corporation, or any other entity for the specific benefit of a particular entity or entities of the state or political subdivision of the state;"

AND

Page 2, line 30 delete "(3)" and substitute "(4)"

AND

Page 2, line 32 delete "any function" and substitute "any agency, instrumentality, or function"

AND

Page 2, line 33 delete "(4)" and substitute "(5)"

AND

Page 2, line 36 delete "or for"

AND

Page 3, line 2 delete "(5)" and substitute "(6)"

AND

Page 3, delete line 4 and substitute the following:
"over public educational entities."



(g) The definitions in this subchapter are limited to this subchapter only, and shall not be used or interpreted as applying to the Freedom of Information Act of 1967.

AND

Page 7, line 27 delete "the entity" and substitute "of the entity"

AND

Page 7, line 28 delete "state" and substitute "state or any agency or instrumentality of them"

AND

Page 7, delete line 30 and substitute the following:

"directed, handled, or disbursed to them by or on behalf of the entity.

(2)(A) In addition, the Legislative Joint Auditing Committee has the authority to investigate transactions or relationships regarding other funds that relate to an entity of the state or a political subdivision of the state.

(B) Nothing in this section shall be construed as authorizing or permitting the release of information prohibited by law or not subject to public inspection under the Freedom of Information Act of 1967 or other applicable law."

AND

Page 7, line 31 delete "(2)" and substitute "(3)"

AND

Page 11, delete line 21 and substitute the following:

"(a) As used in this subchapter:"

AND

Page 11, line 29 delete "or any" and substitute "or any agency, instrumentality, or"

AND

Page 12, delete line 1 and substitute the following:

"basis of presentation, as applicable;

(4) "Other funds" means any funds or assets held by a person, foundation, nonprofit corporation, or any other entity for the specific benefit of a particular entity or entities of the state or political subdivision of the state;"

AND

Page 12, line 2 delete "(4)" and substitute "(5)"

AND

Page 12, line 4 delete “any function” and substitute “any agency, instrumentality, or function”

AND

Page 12, line 5 delete “(5)” and substitute “(6)”

AND

Page 12, line 8 delete “or for”

AND

Page 12, line 10 delete “(6)” and substitute “(7)”

AND

Page 12, delete line 12 and substitute the following:
“over public educational entities.”

(b) The definitions in this subchapter are limited to this subchapter only, and shall not be used or interpreted as applying to the Freedom of Information Act of 1967.”

AND

Page 12, delete line 19 and substitute the following:
“audited.”

(b)(1) In addition, the Legislative Auditor has the authority to investigate transactions or relationships regarding other funds that relate to an entity of the state or a political subdivision of the state.

(2) Nothing in this section shall be construed as authorizing or permitting the release of information prohibited by law or not subject to public inspection under the provisions of the Freedom of Information Act of 1967 or other applicable law.”

AND

Page 12, line 20 delete “(b)” and substitute “(c)”

AND

Page 12, line 24 delete “(c)” and substitute “(d)”

AND

Page 12, line 29 delete “(d)” and substitute “(e)”

AND

Page 12, line 34 delete “(e)” and substitute “(f)”

AND

Page 12, line 36 after “state,” and before “the” add “and in the investigation of other funds,”

AND

Page 13, line 3 delete “(f)(1)” and substitute “(g)(1)”

AND

Page 13, line 26 delete “10-405” and substitute “10-4-405”

AND

Page 14, lines 26 and 27 delete “of financial statements, accounts, books, and other records and transactions”

AND

Page 17, delete lines 13 and 14 and substitute the following:

“(a) Except as provided in subdivision (b)(1) of this section, the Legislative Auditor shall audit entities of the state.”

AND

Page 17, line 35 delete “report.” and substitute “report to the applicable governing body.”

AND

Page 18, delete lines 4 through 6 and substitute the following:

“(a)(1) Except as provided in subdivision (a)(2) of this section, the Legislative Auditor shall audit counties and municipalities in the state.”

AND

Page 18, delete lines 33 through 36 and substitute the following:

“(ii) A statement of revenues (receipts), expenditures (disbursements), and changes in fund equity (balances);”

AND

Page 19, delete lines 29 and 30 and substitute the following:

“(a) Except as provided in subdivision (b)(1) of this section the Legislative Auditor shall audit schools.”

AND

Page 20, line 6 delete “report.” and substitute “report to the board.”

AND

Page 20, delete lines 16 through 19 and substitute the following:

“(B) A statement of revenues, expenditures, and changes in fund balances;”

AND

Page 20, delete line 25 and substitute the following:

“schedule of capital assets, including land, buildings, and equipment.
(4) The State Board of Education shall promulgate the rules necessary to administer the regulatory basis of presentation provided in this subsection (c).”

AND

Page 20, delete lines 28 and 29 and substitute the following:

“of a school may require its annual”

AND

Page 20, delete lines 33 through 35 and substitute the following:

“the United States Government Accountability Office, if applicable.”

AND

Page 21, delete lines 6 through 8 and substitute the following:

“(a) The Legislative Auditor shall audit prosecuting attorneys in the state.”

AND

Page 21, delete lines 15 through 19 and substitute the following:

“(ii) A statement of revenues (receipts), expenditures (disbursements), and changes in fund equity (balances); and”

AND

Page 22, delete lines 16 and 17 and substitute the following:

“(d) Nothing in this section shall be construed as authorizing or permitting the release of information prohibited by law or not subject to public inspection under the provisions of the Freedom of Information Act of 1967 or other applicable law.”

AND

Page 25, delete lines 24 and 25 and substitute the following:

“reported a matter under this section shall file with”

AND

Page 30, delete line 27 and substitute the following”

“funds.

(c) The requirements of the self-insured fidelity bond program, §§ 21-2-701 – 21-2-711, shall apply to those officials or employees covered by the program, including, but not limited to, the provision for timing of coverage determinations by the Governmental Bonding Board under § 21-2-709.

SECTION 8. Arkansas Code § 14-77-102(5)(B)(viii), concerning the list of fiscal responsibility and management law applicable to municipalities under the Local Fiscal Management Responsibility Act, is amended to read as follows:

(viii) Review of audit reports by legislative governing bodies, ~~§ 10-4-219~~ § 10-4-418;

SECTION 9. Arkansas Code § 16-21-1107(e)(1)(C), concerning the prosecuting attorney in the Sixth Judicial District and the administration of the district’s Drug Law Enforcement Program grant, is amended to read as follows:

(C) All moneys from the grant are appropriated on a continuing basis and are subject to the prosecuting attorney’s financial management system, ~~§ 10-4-209~~ and are subject to audit by the Division of Legislative Audit.

SECTION 10. Arkansas Code § 16-21-2007(c), concerning the prosecuting attorney in the Fifteenth Judicial District and the administration of the district’s Drug Law Enforcement Program grant, is amended to read as follows:

(c) The office of the Prosecuting Attorney for the Fifteenth Judicial District shall administer its Drug Law Enforcement Program grant from the Office of Intergovernmental Services of the Department of Finance and Administration. Expenditures may be made only for purposes of the grant. All moneys from the grant are appropriated on a continuing basis and are subject to ~~§ 10-4-209~~, the prosecuting attorneys’ financial management system. All law enforcement agent positions shall have peace officer jurisdiction throughout the Fifteenth Judicial District and may serve process issuing out of all courts within the state.”

AND

Page 30, line 29 delete “SECTION 8.” and substitute “SECTION 11.”

AND

Page 52, line 33 “SECTION 9.” and substitute “SECTION 12.”

The Amendment was read _____
By: Representative Roebuck
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Chief Clerk