

**ARKANSAS LEGISLATIVE AUDIT (0009)
FISCAL YEAR 2018
AS ENACTED BY ACT 736 OF 2017**

I) AGENCY SUMMARY & REVENUE SOURCES

MISSION

Legislative Audit provides for the impartial auditing, independently of the executive branch of State government, of each office, department, institution, board, commission and agency of the State government.

TOTAL APPROPRIATION

The total appropriation is \$41,159,247 for FY2018.

FUNDING SOURCES

The Operating budget is funded by the State Central Services Fund, Ad Valorem Tax(for audits of cities, counties, school districts, and Prosecuting Attorneys), Federal Audit reimbursements and Lottery Proceeds.

II) CHANGE LEVEL REQUESTS

OPERATIONS

Appropriation totals \$41,159,247 which is \$298,675 over base level for the following line item change levels:

Regular Salaries & Match: \$98,675 over base level each year due to reclassifications of positions.

Capital Outlay: \$200,000 over base level to restore to FY2017 authorized level.

III) ADDITIONAL POSITIONS (Total FY2017 Authorized Positions:292)

Total Positions FY2018:292

Total Base Level Positions:292

Increase/(Decrease)from Base Level:0

Extra Help Positions FY2018:0 (Base Level Extra Help:0)

IV) SPECIAL LANGUAGE

TRANSFER PROVISIONS-LINE ITEMS: Allows the Legislative Auditor to transfer appropriations as necessary between line items.

SALARIES: Provides that Audit employees shall be eligible for cost of living increases equal to other state employees and any additional adjustments in annual salary rates for Audit employees shall be made at the discretion of the Director of Legislative Audit.

FUNDS: Should Audit receive any funds in connection with performing their duties as prescribed by the Arkansas Scholarship Lottery Act, these funds shall be deposited into State Central Services Fund to be utilized by Legislative Audit.

***NEW LANGUAGE* CODE AMENDMENT LEGAL COUNSEL:** Amends ACA 10-4-428 to include employing outside legal counsel after receiving approval from the Executive Subcommittee of the Joint Auditing Committee.

April 2017