

**DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT
AUDITING COMMITTEE (0009)
2009-11 BIENNIUM**

I) AGENCY SUMMARY & REVENUE SOURCES

Mission

The Legislative Joint Auditing Committee, through its functional staff, the Legislative Auditor and the Division of Legislative Audit is to provide 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. Act 286 of 1969 transferred the Division of Local Affairs and Audit to the Division of Legislative Audit. This transfer increased the responsibility of the Joint Auditing Committee and its staff to include audits of the records and accounts of all county and township officers, and the officers and employees of school districts and the County School Supervisor, and insofar as appropriations and funds are available for the purpose, the records and accounts of officers and employees of cities and incorporated towns.

Total Biennial Budget

The total budget for the 2009-2011 biennium is \$33,688,459 year one and \$36,869,802 year two.

Funding Source

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

II) SIGNIFICANT CHANGES

The Operations Appropriation is for \$33.6 million the first year and \$36.8 million the second year which is an increase over base level of \$1.7 million and \$2.7 million for 24 new positions, increases in operating and conference and travel expenses, and restoration of capital outlay.

Act 750 of 2009 appropriated \$332,500 for three additional positions to audit expenses of the Arkansas Lottery.

III) ADDITIONAL POSITIONS

Total positions FY 2009-11 Biennium: 290

Total positions FY 2007-09 Biennium: 263

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.