

DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT  
AUDITING COMMITTEE (0009)  
FISCAL YEAR 2011

**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. Responsibilities also 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 the records and accounts of officers and employees of cities and incorporated towns.

**Total Appropriation**

The total appropriation for fiscal year 2011 is \$37.3 million.

**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 OVER FY2010**

Ten additional positions were recommended for FY2011.

**III) ADDITIONAL POSITIONS**

Total positions FY 2011: 290

Total positions FY 2010: 280

**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.