

**DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT  
AUDITING COMMITTEE (0009)  
2011-2013 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 2011-2013 biennium is \$39,544,602 for FY2012 and \$39,399,432 for FY2013.

**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), Federal Audit reimbursements and some Lottery Proceeds.

**II) SIGNIFICANT CHANGES**

Operations Appropriation

- Requesting \$39.5 each year which includes increases in salaries, match, operating expenses and capital outlay

**III) ADDITIONAL POSITIONS**

Total positions 2011-13 Biennium:290

Total positions 2009-09 Biennium:290

**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.