

**DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT  
AUDITING COMMITTEE (0009)  
FISCAL YEAR 2014 & 2015**

**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.

**Total Budget**

The total budget is \$40,216,178 for FY2014 and \$40,419,203 for FY2015.

**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-State Central Services

- Recommended at \$40 million each year including increases in Operating Expenses, Conference and Travel and Capital Outlay.

Southern Legislative Conference Appropriation-State Central Services

- Appropriation of \$100,000 was added for expenses related to the 2014 SLC Conference.

**III) POSITIONS**

Total Positions FY2015:290

Total Positions FY2014:290

Total Budgeted Positions FY2013: 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.

2014 Southern Legislative Conference. Designates funds for the planning and hosting of the SLC Conference.\*New Language\*