ARKANSAS LEGISLATIVE AUDIT (0009)
FISCAL YEAR 2016
As Enacted by Acts 54 & 408 of 2015

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 $40,926,789 for FY2016.

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

Act 54 of 2015

Appropriation totals $40,712,670 for FY2016 which is $302,200 over base level for increases in salaries, matching and restoration of capital outlay to FY2015 authorized level.

Act 408 of 2015

Established two additional Auditor positions with salary and match totaling $214,119 for FY2016.

Act 554 of 2015

Changed the name from Division of Legislative Audit to Arkansas Legislative Audit.

III)ADDITIONAL POSITIONS (Total Authorized Positions FY2015:290)

Total Authorized Positions FY2016:292
Total Base Level Positions: 290
Increase/(Decrease)Over Base Level:2

Extra Help Positions FY2016:0 (Total FY2015 Authorized 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.