

**0009 – LEGISLATIVE AUDIT
FISCAL YEAR 2024
As enacted by Act 98 of 2023**

Legislative Audit provides for the impartial auditing, independent of executive branch of government, of each office, department, institution, board, commission, and agency of the state government.

TOTAL APPROPRIATION

Appropriation		2021-2022	2022-2023	2023-2024
		Actual	Authorized	Legislative
095	Legislative Audit - Operations	\$35,093,442	\$42,043,063	\$48,715,413
Total		\$35,093,442	\$42,043,063	\$48,715,413

FUNDING SOURCES

Funding Sources		2021-2022 Actual	%
State Central Services	4000035	\$8,107,674	23.10
Ad Valorem Tax	4000060	\$24,951,491	71.10
Federal Audit Reimbursement	4000242	\$1,856,700	5.29
Fees	4000245	\$157,850	0.45
M & R Sales	4000340	\$19,727	0.06
Total Funds		\$35,093,442	100.00
Excess Appropriation/(Funding)		\$0	
Grand Total		\$35,093,442	

CHANGE LEVEL REQUESTS

Legislative Audit - Operations (Appropriation 095)

Commitment Item		2022-2023	2023-2024	
		Authorized	Legislative	Change Level
5010000	Regular Salaries	\$28,674,608	\$33,713,532	\$5,038,924
5010003	Personal Services Matching	\$8,151,055	\$9,784,481	\$1,633,426
Total		\$36,825,663	\$43,498,013	\$6,672,350

- Salaries and Matching are increased to provide for changes in matching rates and career service payments.

POSITIONS

Total Authorized Positions FY2024: 295

Total Authorized Positions FY2023: 292

Increase / (Decrease): 3

Extra Help Positions FY2024: 0

SPECIAL LANGUAGE REVISIONS

Codified Special Language regarding Transfer Provision -Line Items and placed in Arkansas Code 10-4-430.

Codified Special Language regarding Salaries and placed in Arkansas Code 10-4-431.

Codified Special Language regarding Funds and place in Arkansas Code 10-4-432.