

Sen. Ronald Caldwell
Senate Chair
Sen. Gary Stubblefield
Senate Vice Chair



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Rep. Richard Womack
House Chair
Rep. Nelda Speaks
House Vice Chair

**LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT**

October 18, 2022

Honorable Terry Rice, Senate Co-Chair
Honorable Jeff Wardlaw, House Co-Chair
Joint Budget Committee
Arkansas State Capitol
500 Woodlane
Little Rock, AR 72201

Dear Senator Rice and Representative Wardlaw:

Arkansas Legislative Audit (ALA) requests the following changes to our FY 2024 and FY 2025 appropriations:

1. An increase of \$2,000,000 to ALA's regular salaries and \$460,000 to personal services matching.
2. Upgrade our current 49 Associate Auditor positions from a grade GS11 to Staff Auditor grade GS13. The additional cost of this upgrade would be \$1,000,000 in regular salaries and \$230,000 in personal services matching.

The total increase of \$3,000,000 in regular salaries and \$690,000 in personal services matching is requested in order for ALA to provide a salary structure that can compete with higher education, public accounting, federal agencies, and corporate entities, to recruit and retain employees. The accounting industry has become very competitive due to a drop in college students majoring in accounting over the last three years. The increase in our appropriation will provide ALA with the ability to develop a broader career path for current and future employees.

ALA has not asked for an increase in our appropriation since the regular session of 2009, effective for fiscal years 2010 and 2011.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Roger A. Norman", written over a horizontal line.

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

RAN:jrc

cc: Senator Ronald Caldwell, Chair, Legislative Joint Auditing Committee (via email)
Representative Richard Womack, Chair, Legislative Joint Auditing Committee (via email)