

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 84th General Assembly  
3 Regular Session, 2003  
4

# A Bill

HOUSE BILL 1333

5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL  
10 SERVICES AND OPERATING EXPENSES FOR THE ARKANSAS  
11 STATE BOARD OF PUBLIC ACCOUNTANCY FOR THE  
12 BIENNIAL PERIOD ENDING JUNE 30, 2005; AND FOR  
13 OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT FOR THE ARKANSAS STATE BOARD OF  
17 PUBLIC ACCOUNTANCY APPROPRIATION FOR THE  
18 2003-2005 BIENNIUM.  
19  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. REGULAR SALARIES. There is hereby established for the Arkansas  
25 State Board of Public Accountancy for the 2003-2005 biennium, the following  
26 maximum number of regular employees whose salaries shall be governed by the  
27 provisions of the Uniform Classification and Compensation Act (Arkansas Code  
28 §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.  
29 Provided, however, that any position to which a specific maximum annual  
30 salary is set out herein in dollars, shall be exempt from the provisions of  
31 said Uniform Classification and Compensation Act. All persons occupying  
32 positions authorized herein are hereby governed by the provisions of the  
33 Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101),  
34 or its successor.  
35

36 Maximum Annual



01302003KCS1100.KCS034

Item No.	Class Code	Title	Maximum No. of Employees	Salary Rate Fiscal Years 2003-2004	Salary Rate Fiscal Years 2004-2005
1	(1)	7206	BD OF ACCOUNTING EXECUTIVE DIRECTOR	1	\$76,389 \$78,240
2	(2)	7208	BD OF ACCOUNTING INVESTIGATOR	1	\$59,183 \$60,707
3	(3)	8708	BD OF ACCT FISCAL OFFICER/CPE COORD	1	\$40,097 \$41,180
4	(4)	9304	BD OF ACCT ADMIN ASST/LICENSING SPEC	1	\$31,100 \$31,939
5	(5)	9303	BD OF ACCT EXAMINATION/REGISTRATION	1	\$26,900 \$27,626
6	(6)	9302	BD OF ACCT CREDENTIALING CORD/EXAM S	1	\$26,900 \$27,626
7	(7)	9305	CREDENTIALING ASSISTANT	<u>2</u>	\$22,300 \$22,902
8	MAX. NO. OF EMPLOYEES			8	

12

13 SECTION 2. EXTRA HELP. There is hereby authorized, for the Arkansas State  
 14 Board of Public Accountancy for the 2003-2005 biennium, the following maximum  
 15 number of part-time or temporary employees, to be known as "Extra Help",  
 16 payable from funds appropriated herein for such purposes: one (1) temporary  
 17 or part-time employees, when needed, at rates of pay not to exceed those  
 18 provided in the Uniform Classification and Compensation Act, or its  
 19 successor, or this act for the appropriate classification.

20

21 SECTION 3. APPROPRIATIONS - OPERATIONS. There is hereby appropriated, to  
 22 the Arkansas State Board of Public Accountancy, to be payable from cash funds  
 23 as defined by Arkansas Code 19-4-801 of the Arkansas State Board of Public  
 24 Accountancy, for personal services and operating expenses of the Arkansas  
 25 State Board of Public Accountancy for the biennial period ending June 30,  
 26 2005, the following:

27

ITEM NO.		FISCAL YEARS	
		2003-2004	2004-2005
28	(01) REGULAR SALARIES	\$ 305,428	\$ 313,672
29	(02) EXTRA HELP	5,000	5,000
30	(03) PERSONAL SERV MATCH	94,954	96,775
31	(04) MAINT. & GEN. OPERATION		
32	(A) OPER. EXPENSE	162,222	173,797
33	(B) CONF. & TRAVEL	13,638	14,004
34	(C) PROF. FEES	16,554	17,001

36

1	(D) CAP. OUTLAY	0	0
2	(E) DATA PROC.	12,324	12,657
3	(05) REFUNDS/REIMBURSE	9,757	10,020
4	(06) GRADING FEES	<u>95,000</u>	<u>95,000</u>
5	TOTAL AMOUNT APPROPRIATED	<u>\$ 714,877</u>	<u>\$ 737,926</u>

6

7 SECTION 4. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED

8 SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND BALANCES – ACCOUNTANCY

9 BOARD CASH FUNDS AS DEFINED BY ARKANSAS CODE 19-4-801. (A) For all

10 appropriations as provided in this Act, the agency disbursing officer shall

11 monitor the level of fund balances in relation to expenditures on a monthly

12 basis. If any proposed expenditures would cause the Accountancy Board cash

13 funds as defined by Arkansas Code 19-4-801 to decline below one hundred

14 thirty eight thousand three hundred twelve dollars (\$138,312) a fund balance

15 ~~to decline to less than fifty percent (50%) of the balance available on July~~

16 ~~1, 2001,~~ the disbursing officer shall immediately notify the executive head

17 of the agency. Prior to any obligations being made under these

18 circumstances, the agency head shall file written documentation with the

19 Chief Fiscal Officer of the State requesting approval of the expenditures.

20 Such documentation shall provide sufficient financial data to justify the

21 expenditures and shall include the following:

22 1) a plan that clearly indicates the specific fiscal impact of such

23 expenditures on the fund balance.

24 2) information clearly indicating and explaining what programs would be cut

25 or any other measures to be taken by the agency to restore the fund balance.

26 3) the extent to which any of the planned expenditures are for one-time costs

27 or one-time purchase of capitalized items.

28 4) a statement certifying that the expenditure of fund balances will not

29 jeopardize the financial health of the agency, nor result in a permanent

30 depletion of the fund balance.

31 (B) The Chief Fiscal Officer of the State shall review the request and

32 approve or disapprove all or any part of the request, after having sought

33 prior review by the Legislative Council.

34 The provisions of this section shall be in effect only from July 1, 2003

35 through June 30, 2005.

36

1 SECTION 5. EMPLOYMENT OF ATTORNEYS. None of the funds appropriated in  
 2 this Act for Maintenance and General Operation shall be expended in payment  
 3 for services of attorneys, unless the agency shall first make a request in  
 4 writing to the Attorney General of the State of Arkansas to provide the  
 5 required legal services. The Attorney General's Office shall provide the  
 6 requested legal services, or, if the Attorney General's Office shall  
 7 determine that sufficient personnel are not available to provide the  
 8 requested legal services, the Attorney General shall certify the same to the  
 9 agency and may authorize the agency to employ legal counsel and to expend  
 10 monies appropriated for Maintenance and General Operations therefor, if:

- 11 (1) The Attorney General determines, and certifies in writing, that such  
 12 agency needs the advice or assistance of legal counsel, and
- 13 (2) The Attorney General consents in writing to the employment of the  
 14 legal counsel to be retained by the agency.

15 Such certification shall be required with respect to each instance of the  
 16 employment of special legal counsel, or shall be required annually with  
 17 respect to legal counsel employed on a retainer basis. A copy of such  
 18 certification shall be entered in the official minutes of the agency, and  
 19 shall be retained in the fiscal records of the agency for audit purposes.  
 20

21 SECTION 6. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized  
 22 by this act shall be limited to the appropriation for such agency and funds  
 23 made available by law for the support of such appropriations; and the  
 24 restrictions of the State Purchasing Law, the General Accounting and  
 25 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
 26 Procedures and Restrictions Act, or their successors, and other fiscal  
 27 control laws of this State, where applicable, and regulations promulgated by  
 28 the Department of Finance and Administration, as authorized by law, shall be  
 29 strictly complied with in disbursement of said funds.  
 30

31 SECTION 7. LEGISLATIVE INTENT. It is the intent of the General Assembly  
 32 that any funds disbursed under the authority of the appropriations contained  
 33 in this act shall be in compliance with the stated reasons for which this act  
 34 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
 35 and Legislative Recommendations contained in the budget manuals prepared by  
 36 the Department of Finance and Administration, letters, or summarized oral

1 testimony in the official minutes of the Arkansas Legislative Council or  
2 Joint Budget Committee which relate to its passage and adoption.

3  
4 SECTION 8. EMERGENCY CLAUSE. It is found and determined by the General  
5 Assembly, that the Constitution of the State of Arkansas prohibits the  
6 appropriation of funds for more than a two (2) year period; that the  
7 effectiveness of this Act on July 1, 2003 is essential to the operation of  
8 the agency for which the appropriations in this Act are provided, and that in  
9 the event of an extension of the Regular Session, the delay in the effective  
10 date of this Act beyond July 1, 2003 could work irreparable harm upon the  
11 proper administration and provision of essential governmental programs.  
12 Therefore, an emergency is hereby declared to exist and this Act being  
13 necessary for the immediate preservation of the public peace, health and  
14 safety shall be in full force and effect from and after July 1, 2003.