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	As Engrossed: H3/14/03		
2	84th General Assembly	A Bill		
3	Regular Session, 2003		HOUSE BILL	1829
4				
5	By: Joint Budget Comm	ittee		
6				
7				
8		For An Act To Be Entitled		
9	AN A	CT TO MAKE AN APPROPRIATION FOR PERSONAL		
10	SERV	ICES AND OPERATING EXPENSES FOR THE DIVIS	SION	
11	OF L	EGISLATIVE AUDIT OF THE LEGISLATIVE JOINT	ſ	
12	AUDI	TING COMMITTEE FOR THE BIENNIAL PERIOD EN	IDING	
13	JUNE	30, 2005; AND FOR OTHER PURPOSES.		
14				
15				
16		Subtitle		
17	A	N ACT FOR THE DIVISION OF LEGISLATIVE		
18	A	UDIT OF THE LEGISLATIVE JOINT AUDITING		
19	C	OMMITTEE APPROPRIATION FOR THE 2003-		
20	2	005 BIENNIUM.		
21				
22				
23	BE IT ENACTED BY TH	HE GENERAL ASSEMBLY OF THE STATE OF ARKAN	SAS:	
24				
25	SECTION 1. REGUI	AR SALARIES. There is hereby establishe	d for the Divi	sion
26	of Legislative Audi	it of the Legislative Joint Auditing Comm	ittee for the	
27	2003-2005 biennium,	, the following maximum number of regular	employees who	se
28	salaries shall be §	governed by the provisions of the Uniform	Classificatio	n
29	and Compensation Ac	ct (Arkansas Code §§21-5-201 et seq.), or	its successor	,
30	and all laws amenda	atory thereto. Provided, however, that a	ny position to	
31	which a specific ma	aximum annual salary is set out herein in	dollars, shal	l be
32	exempt from the pro	ovisions of said Uniform Classification a	nd Compensatio	n
33	Act. All persons of	occupying positions authorized herein are	hereby govern	ed
34	by the provisions of	of the Regular Salaries Procedures and Re	strictions Act	
35	(Arkansas Code §21-	-5-101), or its successor.		
36				



1					Maximum Annu	al
2				Maximum	Salary Rat	Э
3	Item	Class		No. of	Fiscal Year	S
4	No.	Code	Title	Employees	2003-2004 2004	<u>-2005</u>
5	(1)	9877	LEGISLATIVE AUDITOR	1	\$123,721 \$12	6,303
6	(2)	9878	ASSISTANT LEGISLATIVE AUDITOR	1	\$108,826 \$11	1,200
7	(3)	9880	DEPUTY LEGISLATIVE AUDITOR	5	\$104,558 \$10	6,872
8	(4)	9996	ATTORNEY II	1	\$104,558 \$10	6,872
9	(5)	9216	INFORMATION SYSTEMS DIRECTOR	1	\$92,689 \$9	4,837
10	(6)	9882	REGIONAL MANAGER	2	\$85,352 \$8	7,374
11	(7)	9297	AUDIT MANAGER	1	\$85,352 \$8	7 , 374
12	(8)	9881	FIELD AUDIT SUPERVISOR	16	\$82,093 \$8	4,053
13	(9)	9298	PROGRAM EVALUATION MANAGER	2	\$82,093 \$8	4,053
14	(10)	9998	INFORMATION SYSTEMS CONSULTANT	1	\$75 , 183 \$7	7,011
15	(11)	9296	DATA VERIFICATION MANAGER	1	\$0 \$7	6, 150
16	(12)		SOUTHERN LEGISLATIVE CONFERENCE	COORD 1	\$50,000 \$1	2,500
17	(13)	9218	SYSTEMS PROGRAMMER	1	GRADE 25	
18	(14)	9861	FIELD AUDITOR IV	35	GRADE 25	
19	(15)	9222	INFORMATION SYSTEMS AUDITOR IV	1	GRADE 25	
20	(16)	9223	NETWORK ADMINISTRATOR	1	GRADE 25	
21	(17)	9229	INFO SYSTEMS SUPPORT AUDITOR IV	1	GRADE 25	
22	(18)	9295	PROJECT COORDINATOR II	1	GRADE 25	
23	(19)	9862	FIELD AUDITOR III	46	GRADE 24	
24	(20)	9863	FIELD AUDITOR II	61	GRADE 24	
25	(21)	9224	INFORMATION SYSTEMS AUDITOR III	3	GRADE 24	
26	(22)	9300	PROJECT COORDINATOR I	2	GRADE 24	
27	(23)	9299	FIELD EVALUATOR II	3	GRADE 24	
28	(24)	9225	INFORMATION SYSTEMS AUDITOR II	2	GRADE 24	
29	(25)	9219	INFO SYSTEMS SUPPORT AUDITOR III	L 1	GRADE 24	
30	(26)	9221	INFO SYSTEMS SUPPORT AUDITOR II	1	GRADE 24	
31	(27)	9864	FIELD AUDITOR I	37	GRADE 23	
32	(28)	9872	SECRETARY ADMINISTRATOR	1	GRADE 20	
33	(29)	9865	EXECUTIVE SECRETARY	1	GRADE 20	
34	(30)	9866	DIRECTOR'S EXECUTIVE ASSISTANT	1	GRADE 19	
35	(31)	9867	SECRETARIAL SUPERVISOR	1	GRADE 19	
36	(32)	9873	DATA ENTRY SUPERVISOR	2	GRADE 17	

1 9868 REPRODUCTION EQUIPMENT OPERATOR 1 GRADE 16 (33) 2 (34) 9869 RECORDS SUPERVISOR 1 GRADE 16 9870 SECRETARY II/SECRETARY III 7 GRADE 16 3 (35) 4 (36) 9871 SECRETARY I 4 GRADE 14 5 MAX. NO. OF EMPLOYEES 248 6 7 SECTION 2. APPROPRIATION. There is hereby appropriated, to the Division of 8 Legislative Audit of the Legislative Joint Auditing Committee, to be payable 9 from the State Central Services Fund, for personal services and operating expenses of the Division of Legislative Audit of the Legislative Joint 10 11 Auditing Committee for the biennial period ending June 30, 2005, the 12 following: 13 14 ITEM FISCAL YEARS 15 2003-2004 NO. 2004-2005 16 (01) REGULAR SALARIES Ś 15,506,900 \$ 15,980,580 17 (02) PERSONAL SERV MATCHING 3,572,054 3,665,395 (03) MAINT. & GEN. OPERATION 18 (A) OPER. EXPENSE 19 1,672,894 1,683,231 (B) CONF. & TRAVEL 20 223,300 223,300 (C) PROF. FEES 417,700 417,700 21 22 (D) CAP. OUTLAY 600,000 600,000 (E) DATA PROC. 23 75,000 75,000 <u>\$</u> 24 TOTAL AMOUNT APPROPRIATED 22,067,848 22,645,206 Ś 25 26 SECTION 3. APPROPRIATION - CAFR AUDIT. There is hereby appropriated, to 27 the Division of Legislative Audit of the Legislative Joint Auditing 28 Committee, to be payable from the State General Services Fund Account, for 29 expenses related to securing the services of an independent auditor to audit 30 the State of Arkansas' Comprehensive Annual Financial Report (CAFR) by the Division of Legislative Audit of the Legislative Joint Auditing Committee for 31 32 the biennial period ending June 30, 2005, the following: 33 ITEM 34 FISCAL YEARS 35 2003-2004 2004-2005 NO. (01) AUDIT OF THE STATE OF ARKANSAS' 36

1 COMPREHENSIVE ANNUAL FINANCIAL REPORT <u>\$ 600,000</u> <u>\$</u> 500,000 2 SECTION 4. APPROPRIATION - SOUTHERN LEGISLATIVE CONFERENCE. There is 3 4 hereby appropriated, to the Division of Legislative Audit of the Legislative 5 Joint Auditing Committee, to be payable from the State Central Services Fund, 6 to assist in defraying the expenses of hosting the Southern Legislative 7 Conference, the sum of......\$100,000. 8 9 SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. 10 11 PROFESSIONAL FEES AND SERVICES RESTRICTION. Of the funds appropriated for Professional Fees and Services, \$150,000 is restricted in each of the two 12 fiscal years for securing professional services, in areas of expertise other 13 14 than audit, for any special needs or requirements associated with any program 15 evaluations and/or special reports. Any unexpended balance of appropriations 16 which remains at the close of the fiscal year ending June 30, 2002 June 30, 17 2004 shall be transferred forward and made available for the year ending June 30, 2003 June 30, 2005. Services contracted pursuant to this provision shall 18 19 only be secured upon approval of the Executive Committee of the Legislative Joint Auditing Committee. The provisions of this section shall be in effect 20 only from July 1, 2001 July 1, 2003 through June 30, 2003 June 30, 2005. 21 22 SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS 23 24 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER 25

PROVISION. Any unexpended balance of the appropriations of <u>Regular Salaries</u>, Personal Services Matching or Maintenance and General Operations in Section 2 of this Act which remains at the close of the fiscal year ending <u>June 30</u>, <u>2002</u> <u>June 30</u>, <u>2004</u> shall be transferred forward and made available for the same purpose for the fiscal year ending <u>June 30</u>, <u>2003</u> <u>June 30</u>, <u>2005</u>. The provisions of this section shall be in effect only from <u>July 1</u>, <u>2001</u> <u>July</u> <u>1</u>, <u>2003</u> through <u>June 30</u>, <u>2003</u> <u>June 30</u>, <u>2005</u>.

32

33 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. 2004
 35 SOUTHERN LEGISLATIVE CONFERENCE HOST COMMITTEE. The President Pro Tempore of
 36 the Arkansas Senate and the Speaker of the Arkansas House of Representatives

HB1829

1 are hereby authorized to designate an appropriate Host Committee consisting 2 of members of the Arkansas General Assembly to conduct advanced planning and to conduct a program of activities for attendees of the 2004 Annual Meeting 3 4 of the Southern Legislative Conference of the Council of State Governments to 5 be held in Arkansas. Upon authorization of the President Pro Tempore and the 6 Speaker of the House, the Legislative Auditor shall have a voucher prepared 7 and cause a warrant to be issued in the amount as appropriated in this Act 8 for expenses of planning and hosting the Southern Legislative Conference. 9 The Legislative Auditor shall deposit or invest the funds in an account or 10 accounts in a qualified financial institution or institutions located in the 11 State of Arkansas established solely for planning and hosting the Southern Legislative Conference. The Host Committee shall have oversight 12 13 responsibilities over the funds. The Legislative Auditor shall be custodian of these funds, which shall be considered state governmental trust funds. 14 These funds are exempt from the provisions of the General Accounting and 15 16 Budgetary Procedures Law. Any funds remaining in the account after all 17 expenses for hosting the Southern Legislative Conference have been paid, not exceeding the amount appropriated for hosting the Southern Legislative 18 19 Conference, shall be deposited in the State Treasury to the credit of the 20 State Central Services Fund.

21

22 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS 23 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. 24 CONTINGENT POSITIONS. The Division of Legislative Audit is authorized to establish five (5) contingent positions for use in the event that unforeseen 25 26 conditions arise that increase the audit responsibility of the Division 27 beyond available resources that necessitates the hiring of staff in addition 28 to those positions authorized in Section 1 of this Act. No classification, 29 grade or salary level will be assigned to the contingent positions until such 30 time as specific needs are determined. The Legislative Joint Auditing 31 Committee shall authorize all requests to use the contingent positions. Authorized requests to use the contingent positions shall be filed with the 32 33 Chief Fiscal Officer of the State for review by the Legislative Council or Joint Budget Committee. The provisions of this section shall be in effect 34 35 only from July 1, 2003 through June 30, 2005.

 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER PROVISION - LINE ITEMS. The Legislative Auditor is hereby authorized to direct the Chief Fiscal Officer of the State to transfer appropriation between the line items of the appropriation in Section 2 of this Act in such amounts determined necessary in either fiscal year of the 2003 - 2005 biennium. In no event, however, shall the Regular Salaries line item in Section 2 be increased or decreased by such transfers authorized herein, until the Legislative Council or Joint Budget Committee reviews such transfers. The provisions of this section shall be in effect only from July 1, 2003 through June 30, 2005. SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY FORWARD. Any unexpended balance of the appropriation and funding authorized for the audit of the State of Arkansas' Comprehensive Annual Financial Report (CAFR) in Section 3 of this Act which remains at the close of the fiscal year ending June 30, 2004 shall be carried forward and made available for the same purpose for the fiscal year ending June 30, 2005. The provisions of this section shall be in effect only from July 1, 2003 through June 30, 2005. SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SUPPLEMENT CARP APPROPRIATION. Because the audit of the State's financial statements is essential to provide adequate information to the General Assembly to determine the needs and legislative requirements of the state, to provide adequate information to the Governor for proper management of the state of Arkansas' Comprehensive Annual Financial Report (CAFR AUDIT) appropriation author	1	SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS		
3PROVISION - LINE ITEMS. The Legislative Auditor is hereby authorized to4direct the Chief Fiscal Officer of the State to transfer appropriation5between the line items of the appropriation in Section 2 of this Act in such6amounts determined necessary in either fiscal year of the 2003 - 20057biennium. In no event, however, shall the Regular Salaries line item in8Section 2 be increased or decreased by such transfers authorized herein,9until the Legislative Council or Joint Budget Committee reviews such11transfers. The provisions of this section shall be in effect only from July121, 2003 through June 30, 2005.13SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS14CODE NOR FUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY15PORWARD. Any unexpended balance of the appropriation and funding authorized16for the audit of the State of Arkansas' Comprehensive Annual Financial Report17(CAFR) in Section 3 of this Act which remains at the close of the fiscal year18section shall be in effect only from July 1, 2003 through June 30, 2005.17SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS18CODE NOR FUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.19SUPPLEMENT CAFF APPROPRIATION. Because the audit of the State's financial20stetements is essential to provide adequate information to the General16Assembly to determine the needs and legislative requirements of the state, to19provide adequate information to the Governor				
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6 amounts determined necessary in either fiscal year of the 2003 - 2005 7 biennium. In no event, however, shall the Regular Salaries line item in 8 Section 2 be increased or decreased by such transfers authorized herein, 9 until the Legislative Council or Joint Budget Committee reviews such 10 transfers. The provisions of this section shall be in effect only from July 11 1, 2003 through June 30, 2005. 12 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS 13 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS 14 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. <u>CARRY</u> 15 FORWARD. Any unexpended balance of the appropriation and funding authorized 16 for the audit of the State of Arkansas' Comprehensive Annual Financial Report 17 (CAFR) in Section 3 of this Act which remains at the close of the fiscal year 18 ending June 30, 2004 shall be carried forward and made available for the same 19 purpose for the fiscal year ending June 30, 2005. The provisions of this 20 section shall be in effect only from July 1, 2003 through June 30, 2005. 21 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS 200E NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND				
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111, 2003 through June 30, 2005.1213141515161717171819191910111111121314151516161717181919111111121314151516171718191911111112131415151617171819191111111213141515161617171819191111111213141515161717181919111111121314151516161716				
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15FORWARD. Any unexpended balance of the appropriation and funding authorized16for the audit of the State of Arkansas' Comprehensive Annual Financial Report17(CAFR) in Section 3 of this Act which remains at the close of the fiscal year18ending June 30, 2004 shall be carried forward and made available for the same19purpose for the fiscal year ending June 30, 2005. The provisions of this20section shall be in effect only from July 1, 2003 through June 30, 2005.212222SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS23CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.24SUPPLEMENT CAFR APPROPRIATION. Because the audit of the State's financial25statements is essential to provide adequate information to the General26Assembly to determine the needs and legislative requirements of the state, to27provide adequate information to the Covernor for proper management of the28affairs of the State, and to issue bonds from time to time, the payment of29the cost for securing the services of an independent auditor to audit the30State of Arkansas' Comprehensive Annual Financial Report (CAFR AUDIT)31appropriation authorized in Section 3 herein may be supplemented through the32transfer of any other appropriations and funds available to the Division of33Legislative Audit in the event that the appropriation or funding provided for34the audit of the CAFR is inadequate. The provisions of this section shall be35in effect only from July 1, 2003 throu				
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1 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized 2 by this act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the 3 4 restrictions of the State Purchasing Law, the General Accounting and 5 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary 6 Procedures and Restrictions Act, or their successors, and other fiscal 7 control laws of this State, where applicable, and regulations promulgated by 8 the Department of Finance and Administration, as authorized by law, shall be 9 strictly complied with in disbursement of said funds.

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11 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained 12 13 in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations 14 15 and Legislative Recommendations contained in the budget manuals prepared by 16 the Department of Finance and Administration, letters, or summarized oral 17 testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption. 18

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20 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the General 21 Assembly, that the Constitution of the State of Arkansas prohibits the 22 appropriation of funds for more than a two (2) year period; that the 23 effectiveness of this Act on July 1, 2003 is essential to the operation of 24 the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective 25 26 date of this Act beyond July 1, 2003 could work irreparable harm upon the 27 proper administration and provision of essential governmental programs. 28 Therefore, an emergency is hereby declared to exist and this Act being 29 necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003. 30 31 32 *(s)* Joint Budget Committee 33 34 35