

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 85th General Assembly
3 Regular Session, 2005

A Bill

HOUSE BILL 1344

4
5 By: Joint Budget Committee
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For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
10 SERVICES AND OPERATING EXPENSES FOR THE DIVISION
11 OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT
12 AUDITING COMMITTEE FOR THE BIENNIAL PERIOD ENDING
13 JUNE 30, 2007; AND FOR OTHER PURPOSES.
14

Subtitle

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16 AN ACT FOR THE DIVISION OF LEGISLATIVE
17 AUDIT OF THE LEGISLATIVE JOINT AUDITING
18 COMMITTEE APPROPRIATION FOR THE 2005-
19 2007 BIENNIUM.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. REGULAR SALARIES. There is hereby established for the Division
26 of Legislative Audit of the Legislative Joint Auditing Committee for the
27 2005-2007 biennium, the following maximum number of regular employees whose
28 salaries shall be governed by the provisions of the Uniform Classification
29 and Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor,
30 and all laws amendatory thereto. Provided, however, that any position to
31 which a specific maximum annual salary is set out herein in dollars, shall be
32 exempt from the provisions of said Uniform Classification and Compensation
33 Act. All persons occupying positions authorized herein are hereby governed
34 by the provisions of the Regular Salaries Procedures and Restrictions Act
35 (Arkansas Code §21-5-101), or its successor.
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Item	Class		Maximum	Maximum Annual	
No.	Code	Title	No. of	Salary Rate	
			Employees	2005-2006	2006-2007
5	(1) 9877	LEGISLATIVE AUDITOR	1	\$130,073	\$134,031
6	(2) 9878	ASSISTANT LEGISLATIVE AUDITOR	1	\$114,562	\$118,101
7	(3) 9996	ATTORNEY II	1	\$110,118	\$113,537
8	(4) 9880	DEPUTY LEGISLATIVE AUDITOR	6	\$110,118	\$113,537
9	(5) 9882	REGIONAL MANAGER	2	\$90,093	\$92,972
10	(6) 9297	LA AUDIT MANAGER	1	\$90,093	\$92,972
11	(7) 9416	LA EDUCATION PROJECTS SUPERVISOR	1	\$86,682	\$89,468
12	(8) 9881	FIELD AUDIT SUPERVISOR	17	\$86,682	\$89,468
13	(9) 9415	INVESTIGATIVE AUDIT SUPERVISOR	1	\$86,682	\$89,468
14	(10) 9298	LA PROGRAM EVALUATION MANAGER	3	\$86,682	\$89,468
15	(11) 9998	INFORMATION SYSTEMS CONSULTANT	1	\$79,450	\$82,041
16	(12) 9229	INFO SYSTEMS SUPPORT AUDITOR IV	1	GRADE 26	
17	(13) 9295	LA PROJECT COORDINATOR II	2	GRADE 26	
18	(14) 9218	SYSTEMS PROGRAMMER	1	GRADE 26	
19	(15) 9222	INFORMATION SYSTEMS AUDITOR IV	2	GRADE 26	
20	(16) 9223	NETWORK ADMINISTRATOR	1	GRADE 26	
21	(17) 9861	FIELD AUDITOR IV	33	GRADE 26	
22	(18) 9862	FIELD AUDITOR III	56	GRADE 25	
23	(19) 9224	INFORMATION SYSTEMS AUDITOR III	4	GRADE 25	
24	(20) 9300	LA PROJECT COORDINATOR I	2	GRADE 25	
25	(21) 9225	INFORMATION SYSTEMS AUDITOR II	2	GRADE 24	
26	(22) 9299	LA FIELD EVALUATOR II	5	GRADE 24	
27	(23) 9863	FIELD AUDITOR II	53	GRADE 24	
28	(24) 9864	FIELD AUDITOR I	37	GRADE 23	
29	(25) 9463	LA ASSISTANT NETWORK ADMINISTRATOR	1	GRADE 23	
30	(26) 9464	LA FIELD EVALUATOR I	2	GRADE 23	
31	(27) 9465	LA PAYROLL SERVICES SPECIALIST	1	GRADE 20	
32	(28) 9466	LA ACCOUNTING SPECIALIST	1	GRADE 20	
33	(29) 9467	LA ADMINISTRATIVE ASSISTANT	1	GRADE 20	
34	(30) 9872	SECRETARY ADMINISTRATOR	1	GRADE 20	
35	(31) 9873	DATA ENTRY SUPERVISOR	2	GRADE 17	
36	(32) 9868	REPRODUCTION EQUIPMENT OPERATOR	1	GRADE 16	

1	(33)	9869	RECORDS SUPERVISOR	1	GRADE 16
2	(34)	9870	SECRETARY II/SECRETARY III	7	GRADE 16
3	(35)	9871	SECRETARY I	<u>4</u>	GRADE 14
4			MAX. NO. OF EMPLOYEES	256	

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 6 SECTION 2. APPROPRIATION. There is hereby appropriated, to the Division of
 7 Legislative Audit of the Legislative Joint Auditing Committee, to be payable
 8 from the State Central Services Fund, for personal services and operating
 9 expenses of the Division of Legislative Audit of the Legislative Joint
 10 Auditing Committee for the biennial period ending June 30, 2007, the
 11 following:

13	ITEM	FISCAL YEARS	
14	<u>NO.</u>	<u>2005-2006</u>	<u>2006-2007</u>
15	(01) REGULAR SALARIES	\$ 17,215,165	\$ 18,197,278
16	(02) PERSONAL SERVICES MATCHING	4,211,052	4,377,004
17	(03) MAINT. & GEN. OPERATION		
18	(A) OPER. EXPENSE	2,167,689	1,821,891
19	(B) CONF. & TRAVEL	236,250	238,450
20	(C) PROF. FEES	417,700	417,700
21	(D) CAP. OUTLAY	250,000	200,000
22	(E) DATA PROC.	<u>75,000</u>	<u>75,000</u>
23	TOTAL AMOUNT APPROPRIATED	<u>\$ 24,572,856</u>	<u>\$ 25,327,323</u>

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 25 SECTION 3. APPROPRIATION - CAFR. There is hereby appropriated, to the
 26 Division of Legislative Audit of the Legislative Joint Auditing Committee, to
 27 be payable from the Miscellaneous Agencies Fund Account, for expenses related
 28 to securing the services of an independent auditor to audit the State of
 29 Arkansas' Comprehensive Annual Financial Report (CAFR) by the Division of
 30 Legislative Audit of the Legislative Joint Auditing Committee for the
 31 biennial period ending June 30, 2007, the following:

33	ITEM	FISCAL YEARS	
34	<u>NO.</u>	<u>2005-2006</u>	<u>2006-2007</u>
35	(01) AUDIT OF THE STATE OF ARKANSAS'		
36	COMPREHENSIVE ANNUAL FINANCIAL REPORT	<u>\$ 600,000</u>	<u>\$ 600,000</u>

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SECTION 4. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PROFESSIONAL FEES AND SERVICES RESTRICTION. Of the funds appropriated for Professional Fees and Services, \$150,000 is restricted in each of the two fiscal years for securing professional services, in areas of expertise other than audit, for any special needs or requirements associated with any program evaluations and/or special reports. Any unexpended balance of appropriations which remains at the close of the fiscal year ending June 30, ~~2004~~ 2006 shall be transferred forward and made available for the year ending June 30, ~~2005~~ 2007. Services contracted pursuant to this provision shall only be secured upon approval of the Executive Committee of the Legislative Joint Auditing Committee. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER PROVISION. Any unexpended balance of the appropriations of Regular Salaries, Personal Services Matching or Maintenance and General Operations in Section 2 of this Act which remains at the close of the fiscal year ending June 30, ~~2004~~ 2006 shall be transferred forward and made available for the same purpose for the fiscal year ending June 30, ~~2005~~ 2007. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS 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~~ 2005–2007 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~~ 2005 through June 30, ~~2005~~ 2007.

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SECTION 7. 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~~ 2006 shall be carried forward and made available for the same purpose for the fiscal year ending June 30, ~~2005~~ 2007. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SUPPLEMENT CAFR 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 affairs of the State, and to issue bonds from time to time, the payment of the cost for securing the services of an independent auditor to audit the State of Arkansas' Comprehensive Annual Financial Report (CAFR AUDIT) appropriation authorized in Section 3 herein may be supplemented through the transfer of any other appropriations and funds available to the Division of Legislative Audit in the event that the appropriation or funding provided for the audit of the CAFR is inadequate. The provisions of this section shall be in effect only from July 1, ~~2003~~ 2005 through June 30, ~~2005~~ 2007.

SECTION 9. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized 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 restrictions of the State Procurement Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

1 SECTION 10. LEGISLATIVE INTENT. It is the intent of the General Assembly
2 that any funds disbursed under the authority of the appropriations contained
3 in this act shall be in compliance with the stated reasons for which this act
4 was adopted, as evidenced by the Agency Requests, Executive Recommendations
5 and Legislative Recommendations contained in the budget manuals prepared by
6 the Department of Finance and Administration, letters, or summarized oral
7 testimony in the official minutes of the Arkansas Legislative Council or
8 Joint Budget Committee which relate to its passage and adoption.

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10 SECTION 11. EMERGENCY CLAUSE. It is found and determined by the General
11 Assembly, that the Constitution of the State of Arkansas prohibits the
12 appropriation of funds for more than a two (2) year period; that the
13 effectiveness of this Act on July 1, 2005 is essential to the operation of
14 the agency for which the appropriations in this Act are provided, and that in
15 the event of an extension of the Regular Session, the delay in the effective
16 date of this Act beyond July 1, 2005 could work irreparable harm upon the
17 proper administration and provision of essential governmental programs.
18 Therefore, an emergency is hereby declared to exist and this Act being
19 necessary for the immediate preservation of the public peace, health and
20 safety shall be in full force and effect from and after July 1, 2005.

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