

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

# A Bill

HOUSE BILL 1829

4  
5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

8  
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, 2005; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT FOR THE DIVISION OF LEGISLATIVE  
17 AUDIT OF THE LEGISLATIVE JOINT AUDITING  
18 COMMITTEE APPROPRIATION FOR THE 2003-  
19 2005 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 2003-2005 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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02122003JKA1458.JKA051

					Maximum Annual	
				Maximum	Salary Rate	
	Item	Class		No. of	Fiscal Years	
	No.	Code	Title	Employees	2003-2004	2004-2005
5	(1)	9877	LEGISLATIVE AUDITOR	1	\$123,721	\$126,303
6	(2)	9878	ASSISTANT LEGISLATIVE AUDITOR	1	\$108,826	\$111,200
7	(3)	9880	DEPUTY LEGISLATIVE AUDITOR	5	\$104,558	\$106,872
8	(4)	9996	ATTORNEY II	1	\$104,558	\$106,872
9	(5)	9216	INFORMATION SYSTEMS DIRECTOR	1	\$92,689	\$94,837
10	(6)	9882	REGIONAL MANAGER	2	\$85,352	\$87,374
11	(7)	9881	FIELD AUDIT SUPERVISOR	15	\$82,093	\$84,053
12	(8)	9297	AUDIT MANAGER	2	\$82,093	\$84,053
13	(9)	9298	PROGRAM EVALUATION MANAGER	2	\$82,093	\$84,053
14	(10)	9296	DATA VERIFICATION MANAGER	1	\$0	\$80,000
15	(11)	9998	INFORMATION SYSTEMS CONSULTANT	1	\$75,183	\$77,011
16	(12)	9218	SYSTEMS PROGRAMMER	1	GRADE	25
17	(13)	9861	FIELD AUDITOR IV	35	GRADE	25
18	(14)	9222	INFORMATION SYSTEMS AUDITOR IV	1	GRADE	25
19	(15)	9223	NETWORK ADMINISTRATOR	1	GRADE	25
20	(16)	9229	INFO SYSTEMS SUPPORT AUDITOR IV	1	GRADE	25
21	(17)	9295	PROJECT COORDINATOR II	1	GRADE	25
22	(18)	9862	FIELD AUDITOR III	46	GRADE	24
23	(19)	9863	FIELD AUDITOR II	61	GRADE	24
24	(20)	9224	INFORMATION SYSTEMS AUDITOR III	3	GRADE	24
25	(21)	9300	PROJECT COORDINATOR I	1	GRADE	24
26	(22)	9299	FIELD EVALUATOR II	3	GRADE	24
27	(23)	9225	INFORMATION SYSTEMS AUDITOR II	2	GRADE	24
28	(24)	9219	INFO SYSTEMS SUPPORT AUDITOR III	1	GRADE	24
29	(25)	9221	INFO SYSTEMS SUPPORT AUDITOR II	1	GRADE	24
30	(26)	9864	FIELD AUDITOR I	37	GRADE	23
31	(27)	9872	SECRETARY ADMINISTRATOR	1	GRADE	20
32	(28)	9865	EXECUTIVE SECRETARY	1	GRADE	20
33	(29)	9866	DIRECTOR'S EXECUTIVE ASSISTANT	1	GRADE	19
34	(30)	9867	SECRETARIAL SUPERVISOR	1	GRADE	19
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	246	

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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, 2005, the  
11 following:

13	ITEM	FISCAL YEARS	
14	<u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
15	(01) REGULAR SALARIES	\$ 15,015,739	\$ 15,015,739
16	(02) PERSONAL SERV MATCHING	3,370,606	3,370,606
17	(03) MAINT. & GEN. OPERATION		
18	(A) OPER. EXPENSE	1,432,000	1,432,000
19	(B) CONF. & TRAVEL	223,300	223,300
20	(C) PROF. FEES	417,700	417,700
21	(D) CAP. OUTLAY	600,000	600,000
22	(E) DATA PROC.	<u>75,000</u>	<u>75,000</u>
23	TOTAL AMOUNT APPROPRIATED	<u>\$ 21,134,345</u>	<u>\$ 21,134,345</u>

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25 SECTION 3. APPROPRIATION - CAFR AUDIT. There is hereby appropriated, to  
26 the Division of Legislative Audit of the Legislative Joint Auditing  
27 Committee, to be payable from the State General Services Fund Account, for  
28 expenses related to securing the services of an independent auditor to audit  
29 the State of Arkansas' Comprehensive Annual Financial Report (CAFR) by the  
30 Division of Legislative Audit of the Legislative Joint Auditing Committee for  
31 the biennial period ending June 30, 2005, the following:

33	ITEM	FISCAL YEARS	
34	<u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
35	(01) AUDIT OF THE STATE OF ARKANSAS'		
36	COMPREHENSIVE ANNUAL FINANCIAL REPORT	<u>\$ 371,500</u>	<u>\$ 371,500</u>

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SECTION 4. APPROPRIATION - SOUTHERN LEGISLATIVE CONFERENCE. There is hereby appropriated, to the Division of Legislative Audit of the Legislative Joint Auditing Committee, to be payable from the State Central Services Fund, to assist in defraying the expenses of hosting the Southern Legislative Conference, the sum of.....\$100,000.

SECTION 5. 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, 2002~~ June 30, 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 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, 2001~~ July 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

SECTION 6. 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, 2002~~ June 30, 2004 shall be transferred forward and made available for the same purpose for the fiscal year ending ~~June 30, 2003~~ June 30, 2005. The provisions of this section shall be in effect only from ~~July 1, 2001~~ July 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. 2004 SOUTHERN LEGISLATIVE CONFERENCE HOST COMMITTEE. The President Pro Tempore of the Arkansas Senate and the Speaker of the Arkansas House of Representatives are hereby authorized to designate an appropriate Host Committee consisting

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

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

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 36 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
 2 PROVISION – LINE ITEMS. The Legislative Auditor is hereby authorized to  
 3 direct the Chief Fiscal Officer of the State to transfer appropriation  
 4 between the line items of the appropriation in Section 2 of this Act in such  
 5 amounts determined necessary in either fiscal year of the 2003 – 2005  
 6 biennium. In no event, however, shall the Regular Salaries line item in  
 7 Section 2 be increased or decreased by such transfers authorized herein,  
 8 until the Legislative Council or Joint Budget Committee reviews such  
 9 transfers. The provisions of this section shall be in effect only from July  
 10 1, 2003 through June 30, 2005.

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12 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 13 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY  
 14 FORWARD. Any unexpended balance of the appropriation and funding authorized  
 15 for the audit of the State of Arkansas’ Comprehensive Annual Financial Report  
 16 (CAFR) in Section 3 of this Act which remains at the close of the fiscal year  
 17 ending June 30, 2004 shall be carried forward and made available for the same  
 18 purpose for the fiscal year ending June 30, 2005. The provisions of this  
 19 section shall be in effect only from July 1, 2003 through June 30, 2005.

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21 SECTION 11. 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.

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31 SECTION 12. 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.

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4 SECTION 13. 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.