

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

As Engrossed: H3/14/03
A Bill

HOUSE BILL 1829

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 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.
20
21
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

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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Item	Class		Maximum	Maximum Annual	
No.	Code	Title	No. of	Salary Rate	Fiscal Years
			Employees	2003-2004	2004-2005
(1)	9877	LEGISLATIVE AUDITOR	1	\$123,721	\$126,303
(2)	9878	ASSISTANT LEGISLATIVE AUDITOR	1	\$108,826	\$111,200
(3)	9880	DEPUTY LEGISLATIVE AUDITOR	5	\$104,558	\$106,872
(4)	9996	ATTORNEY II	1	\$104,558	\$106,872
(5)	9216	INFORMATION SYSTEMS DIRECTOR	1	\$92,689	\$94,837
(6)	9882	REGIONAL MANAGER	2	\$85,352	\$87,374
(7)	9297	AUDIT MANAGER	1	\$85,352	\$87,374
(8)	9881	FIELD AUDIT SUPERVISOR	16	\$82,093	\$84,053
(9)	9298	PROGRAM EVALUATION MANAGER	2	\$82,093	\$84,053
(10)	9998	INFORMATION SYSTEMS CONSULTANT	1	\$75,183	\$77,011
(11)	9296	DATA VERIFICATION MANAGER	1	\$0	\$76,150
(12)		SOUTHERN LEGISLATIVE CONFERENCE COORD	1	\$50,000	\$12,500
(13)	9218	SYSTEMS PROGRAMMER	1	GRADE	25
(14)	9861	FIELD AUDITOR IV	35	GRADE	25
(15)	9222	INFORMATION SYSTEMS AUDITOR IV	1	GRADE	25
(16)	9223	NETWORK ADMINISTRATOR	1	GRADE	25
(17)	9229	INFO SYSTEMS SUPPORT AUDITOR IV	1	GRADE	25
(18)	9295	PROJECT COORDINATOR II	1	GRADE	25
(19)	9862	FIELD AUDITOR III	46	GRADE	24
(20)	9863	FIELD AUDITOR II	61	GRADE	24
(21)	9224	INFORMATION SYSTEMS AUDITOR III	3	GRADE	24
(22)	9300	PROJECT COORDINATOR I	2	GRADE	24
(23)	9299	FIELD EVALUATOR II	3	GRADE	24
(24)	9225	INFORMATION SYSTEMS AUDITOR II	2	GRADE	24
(25)	9219	INFO SYSTEMS SUPPORT AUDITOR III	1	GRADE	24
(26)	9221	INFO SYSTEMS SUPPORT AUDITOR II	1	GRADE	24
(27)	9864	FIELD AUDITOR I	37	GRADE	23
(28)	9872	SECRETARY ADMINISTRATOR	1	GRADE	20
(29)	9865	EXECUTIVE SECRETARY	1	GRADE	20
(30)	9866	DIRECTOR'S EXECUTIVE ASSISTANT	1	GRADE	19
(31)	9867	SECRETARIAL SUPERVISOR	1	GRADE	19
(32)	9873	DATA ENTRY SUPERVISOR	2	GRADE	17

1	(33)	9868	REPRODUCTION EQUIPMENT OPERATOR	1	GRADE 16
2	(34)	9869	RECORDS SUPERVISOR	1	GRADE 16
3	(35)	9870	SECRETARY II/SECRETARY III	7	GRADE 16
4	(36)	9871	SECRETARY I	<u>4</u>	GRADE 14
5			MAX. NO. OF EMPLOYEES	248	

SECTION 2. APPROPRIATION. 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, for personal services and operating expenses of the Division of Legislative Audit of the Legislative Joint Auditing Committee for the biennial period ending June 30, 2005, the following:

ITEM	FISCAL YEARS	
<u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
(01) REGULAR SALARIES	\$ 15,506,900	\$ 15,980,580
(02) PERSONAL SERV MATCHING	3,572,054	3,665,395
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	1,672,894	1,683,231
(B) CONF. & TRAVEL	223,300	223,300
(C) PROF. FEES	417,700	417,700
(D) CAP. OUTLAY	600,000	600,000
(E) DATA PROC.	<u>75,000</u>	<u>75,000</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 22,067,848</u>	<u>\$ 22,645,206</u>

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

ITEM	FISCAL YEARS	
<u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
(01) AUDIT OF THE STATE OF ARKANSAS'		

1 COMPREHENSIVE ANNUAL FINANCIAL REPORT \$ 600,000 \$ 500,000

2
3 SECTION 4. APPROPRIATION - SOUTHERN LEGISLATIVE CONFERENCE. There is
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
10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
11 PROFESSIONAL FEES AND SERVICES RESTRICTION. Of the funds appropriated for
12 Professional Fees and Services, \$150,000 is restricted in each of the two
13 fiscal years for securing professional services, in areas of expertise other
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~~
18 ~~30, 2003~~ June 30, 2005. Services contracted pursuant to this provision shall
19 only be secured upon approval of the Executive Committee of the Legislative
20 Joint Auditing Committee. The provisions of this section shall be in effect
21 only from ~~July 1, 2001~~ July 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

22
23 SECTION 6. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
24 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
25 PROVISION. Any unexpended balance of the appropriations of Regular Salaries,
26 Personal Services Matching or Maintenance and General Operations in Section 2
27 of this Act which remains at the close of the fiscal year ending ~~June 30,~~
28 ~~2002~~ June 30, 2004 shall be transferred forward and made available for the
29 same purpose for the fiscal year ending ~~June 30, 2003~~ June 30, 2005.
30 The provisions of this section shall be in effect only from ~~July 1, 2001~~ July
31 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

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

1 are hereby authorized to designate an appropriate Host Committee consisting
2 of members of the Arkansas General Assembly to conduct advanced planning and
3 to conduct a program of activities for attendees of the 2004 Annual Meeting
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
12 Legislative Conference. The Host Committee shall have oversight
13 responsibilities over the funds. The Legislative Auditor shall be custodian
14 of these funds, which shall be considered state governmental trust funds.
15 These funds are exempt from the provisions of the General Accounting and
16 Budgetary Procedures Law. Any funds remaining in the account after all
17 expenses for hosting the Southern Legislative Conference have been paid, not
18 exceeding the amount appropriated for hosting the Southern Legislative
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
25 establish five (5) contingent positions for use in the event that unforeseen
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.
32 Authorized requests to use the contingent positions shall be filed with the
33 Chief Fiscal Officer of the State for review by the Legislative Council or
34 Joint Budget Committee. The provisions of this section shall be in effect
35 only from July 1, 2003 through June 30, 2005.

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1 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
2 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
3 PROVISION – LINE ITEMS. The Legislative Auditor is hereby authorized to
4 direct the Chief Fiscal Officer of the State to transfer appropriation
5 between the line items of the appropriation in Section 2 of this Act in such
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
13 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
14 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY
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
22 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
23 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
24 SUPPLEMENT CAFR APPROPRIATION. *Because the audit of the State's financial*
25 *statements is essential to provide adequate information to the General*
26 *Assembly to determine the needs and legislative requirements of the state, to*
27 *provide adequate information to the Governor for proper management of the*
28 *affairs of the State, and to issue bonds from time to time, the payment of*
29 *the cost for securing the services of an independent auditor to audit the*
30 *State of Arkansas' Comprehensive Annual Financial Report (CAFR AUDIT)*
31 *appropriation authorized in Section 3 herein may be supplemented through the*
32 *transfer of any other appropriations and funds available to the Division of*
33 *Legislative Audit in the event that the appropriation or funding provided for*
34 *the audit of the CAFR is inadequate. The provisions of this section shall be*
35 *in effect only from July 1, 2003 through June 30, 2005.*

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