

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

SENATE BILL 751

5 By: Senator Wilkins
6 By: Representative Roebuck
7
8

For An Act To Be Entitled

10 AN ACT TO AMEND ARKANSAS CODE § 10-3-402 RELATING
11 TO THE LEGISLATIVE JOINT AUDITING COMMITTEE AND
12 THE DIVISION OF LEGISLATIVE AUDIT; AND FOR OTHER
13 PURPOSES.
14

Subtitle

15 TO AMEND THE CODE RELATING TO THE
16 LEGISLATIVE JOINT AUDITING COMMITTEE AND
17 THE DIVISION OF LEGISLATIVE AUDIT.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 10-3-402 is amended to read as follows:
24 10-3-402. Purpose.

25 (a) It is determined that adequate information is not available at
26 each biennial session of the General Assembly through which the members of
27 the General Assembly may determine the needs and legislative requirements of
28 the various entities of the state and political subdivisions of the state
29 ~~agencies and departments of the state government~~ and that the impartial
30 periodic auditing of each agency and department will provide information
31 which will facilitate the discharge by the General Assembly of its
32 legislative responsibilities ~~in respect to each agency and department.~~

33 ~~(b) It is further determined that the sixty day legislative session is~~
34 ~~not adequate time in which to audit each agency and department of the state~~
35 ~~government and that the size and scope of state governmental activity has~~
36 ~~grown to such an extent in recent years that auditing should be a continuing~~



1 ~~process.~~

2 (b) Due to time restraints and the size, complexity, and scope of the
3 entities of the state and its political subdivisions, it is determined that
4 the sixty-day legislative session is not adequate time in which to audit
5 entities of the state and political subdivision of the state, or affiliates
6 thereof.

7 (c) It is further determined that the Legislative Joint Auditing
8 Committee shall exist and operate as a joint interim committee of the General
9 Assembly and in such capacity shall serve the General Assembly as the proper
10 agency to provide for the impartial auditing, independently of the ~~executive~~
11 ~~branch of state government, of each office, department, institution, board,~~
12 ~~commission, and agency of state government~~ entities of the state, political
13 subdivisions of the state, or affiliates thereof.

14 (d) It is not the intent of this act, nor shall this act be construed,
15 to infringe upon or deprive the executive or judicial branches of state
16 government or its political subdivisions of any rights, powers, or duties
17 vested in or imposed upon them by the Constitution of Arkansas.

18 (e) It is the intent of this act merely to provide the General
19 Assembly with adequate information which will facilitate the exercise by it
20 of its constitutional powers and none other.

21 (f) For the purposes of this subchapter, unless otherwise stated:

22 (1) "Audit" means an audit, review, report of agreed upon
23 procedures, compilation, examination, investigation, or other reports or
24 procedures approved by the Legislative Joint Auditing Committee for that
25 particular entity or classification of entities;

26 (2) "Entities of the state" mean any official, office, employee,
27 department, institution of higher education, board, commission, or agency of
28 the state, or any function thereof;

29 (3) "Political subdivision of the state" means any county,
30 municipality, public school district, educational cooperative, any employee,
31 or official thereof, or any function thereof;

32 (4) "Affiliate" means any entity receiving public grants or
33 funds, or any nonprofit or other entity whose exclusive, or primary purpose,
34 or function, is to directly or indirectly benefit or assist an entity of the
35 state or a political subdivision of the state.

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