

1 State of Arkansas
2 95th General Assembly
3 Fiscal Session, 2026
4

A Bill

HOUSE BILL 1042

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
10 AND OPERATING EXPENSES FOR ARKANSAS LEGISLATIVE AUDIT
11 OF THE LEGISLATIVE JOINT AUDITING COMMITTEE FOR THE
12 FISCAL YEAR ENDING JUNE 30, 2027; AND FOR OTHER
13 PURPOSES.
14

Subtitle

15
16 AN ACT FOR ARKANSAS LEGISLATIVE AUDIT OF
17 THE LEGISLATIVE JOINT AUDITING COMMITTEE
18 APPROPRIATION FOR THE 2026-2027 FISCAL
19 YEAR.
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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 - OPERATIONS. There is hereby established
26 for Arkansas Legislative Audit of the Legislative Joint Auditing Committee
27 for the 2026-2027 fiscal year, the following maximum number of regular
28 employees.
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| | | | | Maximum Annual |
|------|-------|-------------------------------|-----------|----------------|
| | | | | Salary Rate |
| | | | | Fiscal Year |
| Item | Class | | Maximum | |
| No. | Code | Title | No. of | 2026-2027 |
| | | | Employees | |
| (1) | Q001U | LEGISLATIVE AUDITOR | 1 | GRADE EXE04 |
| (2) | Q001N | ASSISTANT LEGISLATIVE AUDITOR | 1 | GRADE EXE03 |
| (3) | Q003N | DEPUTY LEGISLATIVE AUDITOR | 6 | GRADE EXE03 |



| | | | | |
|----|------|--|----------|-------------|
| 1 | (4) | Q002N LA LEGAL COUNSEL | 1 | GRADE EXE03 |
| 2 | (5) | Q006N LA AUDIT MANAGER | 5 | GRADE SPC11 |
| 3 | (6) | Q010N LA FIELD AUDIT SUPERVISOR | 22 | GRADE SPC10 |
| 4 | (7) | Q018N LA SENIOR AUDITOR | 53 | GRADE SPC08 |
| 5 | (8) | Q001C LA STAFF AUDITOR | 187 | GRADE SPC06 |
| 6 | (9) | Q275C LA EDITOR | 1 | GRADE SPC05 |
| 7 | (10) | Q022C LA ADMINISTRATIVE SERVICES MANAGER | 1 | GRADE SGS09 |
| 8 | (11) | Q053C LA ADMINISTRATIVE ASSISTANT | 4 | GRADE SGS08 |
| 9 | (12) | Q096C LA ADMINISTRATIVE SERVICES SPEC | 6 | GRADE SGS06 |
| 10 | (13) | Q296C LA IT SECURITY OFFICER | 1 | GRADE IST11 |
| 11 | (14) | Q002C LA ASSISTANT NETWORK ADMINISTRATOR | 3 | GRADE IST10 |
| 12 | (15) | Q016N LA APPLICATION SYSTEMS ANALYST | 2 | GRADE IST09 |
| 13 | (16) | Q085C LA SENIOR NETWORK SERV SPECIALIST | <u>2</u> | GRADE IST06 |
| 14 | | MAX. NO. OF EMPLOYEES | 296 | |

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16 SECTION 2. EXTRA HELP - OPERATIONS. There is hereby authorized, for

17 Arkansas Legislative Audit of the Legislative Joint Auditing Committee for

18 the 2026-2027 fiscal year, the following maximum number of part-time or

19 temporary employees, to be known as "Extra Help", payable from funds

20 appropriated herein for such purposes: ten (10) temporary or part-time

21 employees, when needed, at rates of pay not to exceed those provided in the

22 Uniform Classification and Compensation Act, or its successor, or this act

23 for the appropriate classification.

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25 SECTION 3. APPROPRIATION - OPERATIONS. There is hereby appropriated,

26 to Arkansas Legislative Audit of the Legislative Joint Auditing Committee, to

27 be payable from the State Central Services Fund, for personal services and

28 operating expenses of Arkansas Legislative Audit of the Legislative Joint

29 Auditing Committee for the fiscal year ending June 30, 2027, the following:

| 31 | ITEM | FISCAL YEAR |
|----|---------------------------------|------------------|
| 32 | <u>NO.</u> | <u>2026-2027</u> |
| 33 | (01) REGULAR SALARIES | \$34,265,727 |
| 34 | (02) EXTRA HELP | 230,400 |
| 35 | (03) PERSONAL SERVICES MATCHING | 10,267,305 |
| 36 | (04) MAINT. & GEN. OPERATION | |

| | | |
|---|---------------------------|--------------|
| 1 | (A) OPER. EXPENSE | 3,914,400 |
| 2 | (B) CONF. & TRAVEL | 343,000 |
| 3 | (C) PROF. FEES | 760,000 |
| 4 | (D) CAP. OUTLAY | 200,000 |
| 5 | (E) DATA PROC. | 0 |
| 6 | TOTAL AMOUNT APPROPRIATED | \$49,980,832 |

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8 SECTION 4. COMPLIANCE WITH OTHER LAWS. Disbursement of funds

9 authorized by this act shall be limited to the appropriation for such agency

10 and funds made available by law for the support of such appropriations; and

11 the restrictions of the State Procurement Law, the General Accounting and

12 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary

13 Procedures and Restrictions Act, or their successors, and other fiscal

14 controllaws of this State, where applicable, and regulations promulgated by

15 the Department of Finance and Administration, as authorized by law, shall be

16 strictly complied with in disbursement of said funds.

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18 SECTION 5. LEGISLATIVE INTENT. It is the intent of the General

19 Assembly that any funds disbursed under the authority of the appropriations

20 contained in this act shall be in compliance with the stated reasons for

21 which this act was adopted, as evidenced by the Agency Requests, Executive

22 Recommendations and Legislative Recommendations contained in the budget

23 manuals prepared by the Department of Finance and Administration, letters, or

24 summarized oral testimony in the official minutes of the Arkansas Legislative

25 Council or Joint Budget Committee which relate to its passage and adoption.

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27 SECTION 6. EMERGENCY CLAUSE. It is found and determined by the General

28 Assembly, that the Constitution of the State of Arkansas prohibits the

29 appropriation of funds for more than a one (1) year period; that the

30 effectiveness of this Act on July 1, 2026 is essential to the operation of

31 the agency for which the appropriations in this Act are provided, and that in

32 the event of an extension of the legislative session, the delay in the

33 effective date of this Act beyond July 1, 2026 could work irreparable harm

34 upon the proper administration and provision of essential governmental

35 programs. Therefore, an emergency is hereby declared to exist and this Act

36 being necessary for the immediate preservation of the public peace, health

1 and safety shall be in full force and effect from and after July 1, 2026.

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