

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

A Bill

SENATE BILL 51

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

8
9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
10 AND OPERATING EXPENSES FOR THE AUDITOR OF STATE -
11 OPERATIONS AND UNCLAIMED PROPERTY PROGRAM FOR THE
12 FISCAL YEAR ENDING JUNE 30, 2027; AND FOR OTHER
13 PURPOSES.
14

Subtitle

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17 AN ACT FOR THE AUDITOR OF STATE -
18 OPERATIONS AND UNCLAIMED PROPERTY
19 PROGRAM APPROPRIATION FOR THE 2026-2027
20 FISCAL YEAR.
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22

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 the Auditor of State for the 2026-2027 fiscal year, the following maximum
27 number of regular employees.
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Item	Title	Maximum No. of Employees	Maximum Annual
			Salary Rate Fiscal Year
No.			2026-2027
(1)	DEPUTY AUDITOR	1	\$165,160
(2)	ATTORNEY	1	\$138,585
(3)	INTERNAL AUDITOR/CPA	1	\$126,675
(4)	IT TECH	1	\$126,675



1	(5)	CHIEF OF STAFF	1	\$126,675
2	(6)	ASST CHIEF OF STAFF/ACCTG DEPT MGR	1	\$91,175
3	(7)	DATA PROCESSING TECH II	1	\$81,710
4	(8)	ACCOUNTING TECH III	3	\$81,710
5	(9)	COMMUNICATIONS TECH	1	\$81,710
6	(10)	DIRECTOR OF COMMUNICATIONS	1	\$81,710
7	(11)	OUTREACH MGR	1	\$65,630
8	(12)	OUTREACH TECH	1	\$65,630
9	(13)	EXECUTIVE ASSISTANT TO THE AUDITOR	1	\$65,630
10	(14)	ACCOUNTING TECH II	2	\$65,630
11	(15)	DATA PROCESSING TECH I	1	\$65,630
12	(16)	ACCOUNTING TECH I	<u>2</u>	\$47,255
13		MAX. NO. OF EMPLOYEES	20	

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15 SECTION 2. EXTRA HELP - OPERATIONS. There is hereby authorized, for
 16 the Auditor of State for the 2026-2027 fiscal year, the following maximum
 17 number of part-time or temporary employees, to be known as "Extra Help",
 18 payable from funds appropriated herein for such purposes: five (5) temporary
 19 or part-time employees, when needed, at rates of pay not to exceed those
 20 provided in the Uniform Classification and Compensation Act, or its
 21 successor, or this act for the appropriate classification.

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23 SECTION 3. APPROPRIATION - OPERATIONS. There is hereby appropriated,
 24 to the Auditor of State, to be payable from the State Central Services Fund,
 25 for personal services and operating expenses of the Auditor of State -
 26 Operations for the fiscal year ending June 30, 2027, the following:

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28	ITEM	FISCAL YEAR
29	<u>NO.</u>	<u>2026-2027</u>
30	(01) REGULAR SALARIES	\$1,753,495
31	(02) EXTRA HELP	30,000
32	(03) PERSONAL SERVICES MATCHING	701,398
33	(04) MAINT. & GEN. OPERATION	
34	(A) OPER. EXPENSE	615,450
35	(B) CONF. & TRAVEL	33,000
36	(C) PROF. FEES	35,000

1	(D) CAP. OUTLAY	25,000
2	(E) DATA PROC.	<u>0</u>
3	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,193,343</u></u>

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5 SECTION 4. REGULAR SALARIES - UNCLAIMED PROPERTY PROGRAM. There is

6 hereby established for the Auditor of State - Unclaimed Property Program for

7 the 2026-2027 fiscal year, the following maximum number of regular employees.

10		Maximum	Maximum Annual
11	Item	No. of	Salary Rate
12	<u>No.</u>	<u>Employees</u>	<u>Fiscal Year</u>
	<u>Title</u>		<u>2026-2027</u>
13	(1) ASST CHIEF OF STAFF/UCP OPERATIONS MGR	1	\$126,675
14	(2) UCP CLAIMS MANAGER	1	\$91,175
15	(3) UCP COMPLIANCE MANAGER	1	\$91,175
16	(4) ASST UCP CLAIMS MANAGER II	1	\$73,230
17	(5) ASST UCP CLAIMS MANAGER I	1	\$73,230
18	(6) UCP CLAIMS EXAMINER II	2	\$65,630
19	(7) UCP CLAIMS EXAMINER I	2	\$65,630
20	(8) UCP COMPLIANCE AGENT	<u>1</u>	\$65,630
21	MAX. NO. OF EMPLOYEES	10	

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23 SECTION 5. APPROPRIATION - UNCLAIMED PROPERTY PROGRAM. There is hereby

24 appropriated, to the Auditor of State, to be payable from the State Central

25 Services Fund, for personal services and operating expenses of the Auditor of

26 State - Unclaimed Property Program for the fiscal year ending June 30, 2027,

27 the following:

29	ITEM	FISCAL YEAR
30	<u>NO.</u>	<u>2026-2027</u>
31	(01) REGULAR SALARIES	\$783,635
32	(02) PERSONAL SERVICES MATCHING	313,454
33	(03) MAINT. & GEN. OPERATION	
34	(A) OPER. EXPENSE	713,000
35	(B) CONF. & TRAVEL	30,000
36	(C) PROF. FEES	1,120,000

1	(D) CAP. OUTLAY	25,000
2	(E) DATA PROC.	0
3	(04) DATA MATCH	<u>1,000,000</u>
4	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,985,089</u></u>

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6 SECTION 6. APPROPRIATION - PAYMENT OF UNCLAIMED PROPERTY CLAIMS - CASH.

7 There is hereby appropriated, to the Auditor of State, to be payable from
8 cash funds as defined by Arkansas Code §19-4-801, for operating expenses and
9 the payment of claims of the Auditor of State - Unclaimed Property Program
10 for the fiscal year ending June 30, 2027, the following:

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12	ITEM	FISCAL YEAR
13	<u>NO.</u>	<u>2026-2027</u>
14	(01) OPERATING EXPENSES	\$2,500
15	(02) PAYMENT OF UNCLAIMED PROPERTY CLAIMS	<u>35,000,000</u>
16	TOTAL AMOUNT APPROPRIATED	<u><u>\$35,002,500</u></u>

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18 SECTION 7. APPROPRIATION - PAYMENT OF UNCLAIMED MINERAL PROCEEDS -
19 CASH. There is hereby appropriated, to the Auditor of State, to be payable
20 from cash funds as defined by Arkansas Code §19-4-801, for operating expenses
21 and the payment of claims for abandoned mineral proceeds of the Auditor of
22 State for the fiscal year ending June 30, 2027, the following:

23		
24	ITEM	FISCAL YEAR
25	<u>NO.</u>	<u>2026-2027</u>
26	(01) OPERATING EXPENSES	\$500
27	(02) PAYMENT OF CLAIMS FOR ABANDONED	
28	MINERAL PROCEEDS	<u>2,500,000</u>
29	TOTAL AMOUNT APPROPRIATED	<u><u>\$2,500,500</u></u>

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31 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
32 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
33 TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer of
34 the State, and prior review by the Arkansas Legislative Council or Joint
35 Budget Committee, the Auditor of State is authorized to transfer
36 appropriation from any line item authorized in Operations to any other line

1 item authorized in Operations and the Agency is authorized to transfer
2 appropriation from any line item authorized in Unclaimed Property Program to
3 any other line item authorized in Unclaimed Property Program.

4 The provisions of this section shall be in effect only from July 1, ~~2025~~
5 2026 through June 30, ~~2026~~ 2027.

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7 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
8 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

9 POSITION REQUIREMENTS. The Internal Auditor shall hold and maintain an
10 active certification as a Certified Internal Auditor, with the Institute of
11 Internal Auditors, or a Certified Public Accountant license in good standing
12 in the state of Arkansas.

13 The provisions of this section shall be in effect only from July 1,
14 ~~2025~~ 2026 through June 30, ~~2026~~ 2027.

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16 SECTION 10. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
17 authorized by this act shall be limited to the appropriation for such agency
18 and funds made available by law for the support of such appropriations; and
19 the restrictions of the State Procurement Law, the General Accounting and
20 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
21 Procedures and Restrictions Act, or their successors, and other fiscal
22 control laws of this State, where applicable, and regulations promulgated by
23 the Department of Finance and Administration, as authorized by law, shall be
24 strictly complied with in disbursement of said funds.

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26 SECTION 11. LEGISLATIVE INTENT. It is the intent of the General
27 Assembly that any funds disbursed under the authority of the appropriations
28 contained in this act shall be in compliance with the stated reasons for
29 which this act was adopted, as evidenced by the Agency Requests, Executive
30 Recommendations and Legislative Recommendations contained in the budget
31 manuals prepared by the Department of Finance and Administration, letters, or
32 summarized oral testimony in the official minutes of the Arkansas Legislative
33 Council or Joint Budget Committee which relate to its passage and adoption.

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35 SECTION 12. EMERGENCY CLAUSE. It is found and determined by the
36 General Assembly, that the Constitution of the State of Arkansas prohibits

1 the appropriation of funds for more than a one (1) year period; that the
2 effectiveness of this Act on July 1, 2026 is essential to the operation of
3 the agency for which the appropriations in this Act are provided, and that in
4 the event of an extension of the legislative session, the delay in the
5 effective date of this Act beyond July 1, 2026 could work irreparable harm
6 upon the proper administration and provision of essential governmental
7 programs. Therefore, an emergency is hereby declared to exist and this Act
8 being necessary for the immediate preservation of the public peace, health
9 and safety shall be in full force and effect from and after July 1, 2026.

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