

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

HOUSE BILL 1150

5 By: Joint Budget Committee  
6

## For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
9 AND OPERATING EXPENSES FOR ARKANSAS LEGISLATIVE AUDIT  
10 OF THE LEGISLATIVE JOINT AUDITING COMMITTEE FOR THE  
11 FISCAL YEAR ENDING JUNE 30, 2022; AND FOR OTHER  
12 PURPOSES.  
13  
14

## Subtitle

15 AN ACT FOR ARKANSAS LEGISLATIVE AUDIT OF  
16 THE LEGISLATIVE JOINT AUDITING COMMITTEE  
17 APPROPRIATION FOR THE 2021-2022 FISCAL  
18 YEAR.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. REGULAR SALARIES. There is hereby established for the  
25 Arkansas Legislative Audit of the Legislative Joint Auditing Committee for  
26 the 2021-2022 fiscal year, the following maximum number of regular employees.  
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| Item No. | Class Code | Title                               | Maximum No. of Employees | Maximum Annual Salary Rate Fiscal Year 2021-2022 |
|----------|------------|-------------------------------------|--------------------------|--|
| 32       | (1)        | Q001U LEGISLATIVE AUDITOR           | 1                        | GRADE SE05                                       |
| 33       | (2)        | Q001N ASSISTANT LEGISLATIVE AUDITOR | 1                        | GRADE SE04                                       |
| 34       | (3)        | Q003N DEPUTY LEGISLATIVE AUDITOR    | 6                        | GRADE SE03                                       |
| 35       | (4)        | Q002N LA LEGAL COUNSEL              | 1                        | GRADE SE03                                       |
| 36       | (5)        | Q006N LA AUDIT MANAGER              | 5                        | GRADE SE02                                       |



|    |      |   |          |            |
|----|------|---|----------|------------|
| 1  | (6)  | Q010N LA FIELD AUDIT SUPERVISOR             | 22       | GRADE SE01 |
| 2  | (7)  | Q016N LA APPLICATION SYSTEMS ANALYST        | 1        | GRADE IT10 |
| 3  | (8)  | Q002C LA ASSISTANT NETWORK ADMINISTRATOR    | 2        | GRADE IT09 |
| 4  | (9)  | Q085C LA SENIOR NETWORK SERVICES SPECIALIST | 3        | GRADE IT06 |
| 5  | (10) | Q013N LA SUPERVISING SENIOR AUDITOR         | 18       | GRADE GS15 |
| 6  | (11) | Q018N LA SENIOR AUDITOR                     | 35       | GRADE GS14 |
| 7  | (12) | Q001C LA STAFF AUDITOR                      | 127      | GRADE GS13 |
| 8  | (13) | Q022C LA ADMINISTRATIVE SERVICES MANAGER    | 1        | GRADE GS11 |
| 9  | (14) | Q053C LA ADMINISTRATIVE ASSISTANT           | 3        | GRADE GS10 |
| 10 | (15) | Q045C LA ASSOCIATE AUDITOR                  | 60       | GRADE GS10 |
| 11 | (16) | Q096C LA ADMINISTRATIVE SERVICES SPEC       | <u>6</u> | GRADE GS08 |
| 12 |      | MAX. NO. OF EMPLOYEES                       | 292      |            |

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 14 SECTION 2. APPROPRIATION - OPERATIONS. There is hereby appropriated,  
 15 to Arkansas Legislative Audit of the Legislative Joint Auditing Committee, to  
 16 be payable from the State Central Services Fund, for personal services and  
 17 operating expenses of the Arkansas Legislative Audit of the Legislative Joint  
 18 Auditing Committee for the fiscal year ending June 30, 2022, the following:

| 20 | ITEM                            | FISCAL YEAR         |
|----|---------------------------------|---------------------|
| 21 | <u>NO.</u>                      | <u>2021-2022</u>    |
| 22 | (01) REGULAR SALARIES           | \$28,672,808        |
| 23 | (02) PERSONAL SERVICES MATCHING | 8,150,642           |
| 24 | (03) MAINT. & GEN. OPERATION    |                     |
| 25 | (A) OPER. EXPENSE               | 3,914,400           |
| 26 | (B) CONF. & TRAVEL              | 343,000             |
| 27 | (C) PROF. FEES                  | 760,000             |
| 28 | (D) CAP. OUTLAY                 | 200,000             |
| 29 | (E) DATA PROC.                  | <u>0</u>            |
| 30 | TOTAL AMOUNT APPROPRIATED       | <u>\$42,040,850</u> |

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 32 SECTION 3. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 33 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
 34 PROVISION – LINE ITEMS. The Legislative Auditor is hereby authorized to  
 35 direct the Chief Fiscal Officer of the State to transfer appropriation  
 36 between the line items of the Operations appropriation in this Act in such

1 amounts determined necessary. In no event, however, shall the Regular  
2 Salaries line item in the Operations appropriation be increased or decreased  
3 by such transfers authorized herein, until the Legislative Council or Joint  
4 Budget Committee reviews such transfers.

5 The provisions of this section shall be in effect only from July 1, ~~2020~~  
6 2021 through June 30, ~~2021~~ 2022.

7

8 SECTION 4. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
9 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SALARIES.  
10 Employees of Arkansas Legislative Audit shall be eligible for cost-of-living  
11 increases on July 1, in an amount equal to that granted to all other state  
12 agency, board, commission or institution of higher education employees on  
13 those dates. Any additional adjustments in annual salary rates for employees,  
14 labor market adjustments, merit pay adjustments or employee retention or  
15 recruitment requirements shall be made at the discretion of the Legislative  
16 Auditor. In addition, the Legislative Auditor may implement a merit program  
17 to reward employees for exceptional service. The plan shall be approved by  
18 the Legislative Joint Auditing Committee prior to its implementation. In  
19 order that exceptionally well-qualified personnel may be recruited and  
20 retained, Arkansas Legislative Audit may exceed the maximum salary levels by  
21 no more than twenty percent (20%) for no more than one-third (1/3) of the  
22 positions authorized in the appropriation act after receiving approval from  
23 the Arkansas Legislative Council or Joint Budget Committee. Salary payments  
24 in accordance with this section shall not be restricted to maximum amounts  
25 authorized by law.

26 The provisions of this section shall be in effect only from July 1, ~~2020~~  
27 2021 through June 30, ~~2021~~ 2022.

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29 SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
30 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUNDS.  
31 In the event Arkansas Legislative Audit of the Legislative Joint Auditing  
32 Committee should receive any funds in connection with performing their duties  
33 as prescribed by the Arkansas Scholarship Lottery Act, such funds shall be  
34 deposited into the State Central Services Fund to be utilized solely by  
35 Arkansas Legislative Audit of the Legislative Joint Auditing Committee in  
36 performing such duties.

1 The provisions of this section shall be in effect only from July 1, 2020  
2 2021 through June 30, ~~2021~~ 2022.

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4 SECTION 6. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
5 authorized by this act shall be limited to the appropriation for such agency  
6 and funds made available by law for the support of such appropriations; and  
7 the restrictions of the State Procurement Law, the General Accounting and  
8 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
9 Procedures and Restrictions Act, or their successors, and other fiscal  
10 control laws of this State, where applicable, and regulations promulgated by  
11 the Department of Finance and Administration, as authorized by law, shall be  
12 strictly complied with in disbursement of said funds.

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14 SECTION 7. LEGISLATIVE INTENT. It is the intent of the General  
15 Assembly that any funds disbursed under the authority of the appropriations  
16 contained in this act shall be in compliance with the stated reasons for  
17 which this act was adopted, as evidenced by the Agency Requests, Executive  
18 Recommendations and Legislative Recommendations contained in the budget  
19 manuals prepared by the Department of Finance and Administration, letters, or  
20 summarized oral testimony in the official minutes of the Arkansas Legislative  
21 Council or Joint Budget Committee which relate to its passage and adoption.

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23 SECTION 8. EMERGENCY CLAUSE. It is found and determined by the General  
24 Assembly, that the Constitution of the State of Arkansas prohibits the  
25 appropriation of funds for more than a one (1) year period; that the  
26 effectiveness of this Act on July 1, 2021 is essential to the operation of  
27 the agency for which the appropriations in this Act are provided, and that in  
28 the event of an extension of the legislative session, the delay in the  
29 effective date of this Act beyond July 1, 2021 could work irreparable harm  
30 upon the proper administration and provision of essential governmental  
31 programs. Therefore, an emergency is hereby declared to exist and this Act  
32 being necessary for the immediate preservation of the public peace, health  
33 and safety shall be in full force and effect from and after July 1, 2021.

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35 APPROVED: 2/2/21  
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