

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1077

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
AND OPERATING EXPENSES FOR THE ARKANSAS STATE BOARD
OF PUBLIC ACCOUNTANCY FOR THE FISCAL YEAR ENDING JUNE
30, 2020; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE ARKANSAS STATE BOARD OF
PUBLIC ACCOUNTANCY APPROPRIATION FOR THE
2019-2020 FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES - OPERATIONS. There is hereby established for the Arkansas State Board of Public Accountancy for the 2019-2020 fiscal year, the following maximum number of regular employees.

| Item No. | Class Code | Title | Maximum No. of Employees | Maximum Annual Salary Rate Fiscal Year 2019-2020 |
|----------|------------|--------------------------------------|--------------------------|--|
| (1) | N117N | BD OF ACCT EXECUTIVE DIRECTOR | 1 | GRADE GS12 |
| (2) | D057C | INFORMATION TECHNOLOGY MANAGER | 1 | GRADE IT05 |
| (3) | X021C | BD OF ACCT INVESTIGATOR | 2 | GRADE GS10 |
| (4) | A086C | BD OF ACCT FISCAL OFFICER/CPE COORD | 1 | GRADE GS06 |
| (5) | C056C | ADMINISTRATIVE SPECIALIST III | 1 | GRADE GS04 |
| (6) | X176C | BD OF ACCT ADMIN ASST/LICENSING SPEC | 1 | GRADE GS03 |
| (7) | X175C | BD OF ACCT CREDENTIALING COORD/EXAM | 1 | GRADE GS03 |



| | | |
|-----------------------------------|----------|------------|
| (8) C080C CREDENTIALING ASSISTANT | <u>1</u> | GRADE GS02 |
| MAX. NO. OF EMPLOYEES | 9 | |

SECTION 2. EXTRA HELP - OPERATIONS. There is hereby authorized, for the Arkansas State Board of Public Accountancy for the 2019-2020 fiscal year, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: one (1) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATION - OPERATIONS. There is hereby appropriated, to the Arkansas State Board of Public Accountancy, to be payable from cash funds as defined by Arkansas Code 19-4-801 of the Arkansas State Board of Public Accountancy, for personal services and operating expenses of the Arkansas State Board of Public Accountancy for the fiscal year ending June 30, 2020, the following:

| ITEM NO. | FISCAL YEAR 2019-2020 |
|---------------------------------|---------------------------|
| (01) REGULAR SALARIES | \$463,289 |
| (02) EXTRA HELP | 35,000 |
| (03) PERSONAL SERVICES MATCHING | 153,262 |
| (04) MAINT. & GEN. OPERATION | |
| (A) OPER. EXPENSE | 220,662 |
| (B) CONF. & TRAVEL | 5,000 |
| (C) PROF. FEES | 23,000 |
| (D) CAP. OUTLAY | 0 |
| (E) DATA PROC. | 0 |
| (05) REFUNDS/REIMBURSEMENTS | 14,520 |
| (06) EXAM FEES | <u>240,000</u> |
| TOTAL AMOUNT APPROPRIATED | <u><u>\$1,154,733</u></u> |

SECTION 4. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
PROMOTIONAL ITEMS. Upon approval of the Chief Fiscal Officer of the State,

the Arkansas State Board of Public Accountancy is hereby authorized to transfer appropriation from Operating Expenses to Promotional Items in the appropriation authorized by this Act in an amount not to exceed five hundred dollars (\$500) each fiscal year to meet the Board's educational needs.

The provisions of this section shall be in effect only from July 1, 2019 through June 30, 2020.

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

SECTION 6. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 7. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2019 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2019 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health

and safety shall be in full force and effect from and after July 1, 2019.

APPROVED: 2/11/19