

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1064

By: Joint Budget Committee

## For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR ARKANSAS LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024; AND FOR OTHER PURPOSES.

## Subtitle

AN ACT FOR ARKANSAS LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE APPROPRIATION FOR THE 2023-2024 FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES. There is hereby established for the Arkansas Legislative Audit of the Legislative Joint Auditing Committee for the 2023-2024 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2023-2024
(1)	Q001U	LEGISLATIVE AUDITOR	1	GRADE SE05
(2)	Q001N	ASSISTANT LEGISLATIVE AUDITOR	1	GRADE SE05
(3)	Q003N	DEPUTY LEGISLATIVE AUDITOR	6	GRADE SE04
(4)	Q002N	LA LEGAL COUNSEL	1	GRADE SE04
(5)	Q006N	LA AUDIT MANAGER	5	GRADE SE02



(6)	Q010N LA FIELD AUDIT SUPERVISOR	22	GRADE SE01
(7)	Q016N LA APPLICATION SYSTEMS ANALYST	2	GRADE IT10
(8)	Q002C LA ASSISTANT NETWORK ADMINISTRATOR	3	GRADE IT10
(9)	Q085C LA SENIOR NETWORK SERVICES SPECIALIST	2	GRADE IT06
(10)	Q018N LA SENIOR AUDITOR	53	GRADE GS15
(11)	Q001C LA STAFF AUDITOR	187	GRADE GS13
(12)	Q275C LA EDITOR	1	GRADE GS13
(13)	Q022C LA ADMINISTRATIVE SERVICES MANAGER	1	GRADE GS11
(14)	Q053C LA ADMINISTRATIVE ASSISTANT	4	GRADE GS10
(15)	Q096C LA ADMINISTRATIVE SERVICES SPEC	<u>6</u>	GRADE GS08
	MAX. NO. OF EMPLOYEES	295	

SECTION 2. APPROPRIATION - OPERATIONS. There is hereby appropriated, to Arkansas Legislative Audit of the Legislative Joint Auditing Committee, to be payable from the State Central Services Fund, for personal services and operating expenses of the Arkansas Legislative Audit of the Legislative Joint Auditing Committee for the fiscal year ending June 30, 2024, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2023-2024</u>
(01) REGULAR SALARIES	\$33,713,532
(02) PERSONAL SERVICES MATCHING	9,784,481
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	3,914,400
(B) CONF. & TRAVEL	343,000
(C) PROF. FEES	760,000
(D) CAP. OUTLAY	200,000
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$48,715,413</u>

SECTION 3. SPECIAL LANGUAGE. CODE AMENDMENT. Arkansas Code Title 10, Chapter 4, Subchapter 4, is amended to add an additional section to read as follows:

10-4-430. Transfers of appropriation.

(a) Except as provided in subsection (b) of this section, the Legislative Auditor may direct the Chief Fiscal Officer of the State to

transfer appropriation between the line items of the Operations section of the operative appropriation act for Arkansas Legislative Audit in amounts as are determined to be necessary.

(b) The Regular Salaries line item in the Operations section of the operative appropriation act for Arkansas Legislative Audit shall not be increased or decreased by a transfer under subsection (a) of this section until the transfer is reviewed by the:

(1) Legislative Council; or

(2) Joint Budget Committee, if the General Assembly is in session.

SECTION 4. SPECIAL LANGUAGE. CODE AMENDMENT. Arkansas Code Title 10, Chapter 4, Subchapter 4, is amended to add an additional section to read as follows:

10-4-431. Salaries - Arkansas Legislative Audit.

(a) Any adjustments in annual salary rates for employees, labor market adjustments, merit pay adjustments, or employee retention or recruitment requirements shall be made at the discretion of the Legislative Auditor.

(b)(1) In addition to other salary payments under this section, the Legislative Auditor may implement a merit program to reward employees for exceptional service.

(2) The merit program under subdivision (b)(1) of this section shall be approved by the Legislative Joint Auditing Committee before implementation of the merit program.

(c) In order that exceptionally well-qualified personnel may be recruited and retained, Arkansas Legislative Audit may exceed the maximum salary levels by no more than twenty percent (20%) for no more than one-third (1/3) of the positions authorized in its operative appropriation act after receiving approval from the:

(1) Legislative Council; or

(2) Joint Budget Committee, if the General Assembly is in session.

(d) Salary payments under this section shall not be restricted to maximum amounts authorized by law.

SECTION 5. SPECIAL LANGUAGE. CODE AMENDMENT. Arkansas Code Title 10,

Chapter 4, Subchapter 4, is amended to add an additional section to read as follows:

10-4-432. Funds received in connection with Arkansas Scholarship Lottery Act.

Funds received by Arkansas Legislative Audit for performing its duties under the Arkansas Scholarship Lottery Act, § 23-114-101 et seq., shall be deposited into the State Central Services Fund to be utilized solely by Arkansas Legislative Audit in performing those duties.

SECTION 6. 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 7. 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 8. 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, 2023 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, 2023 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, 2023.

**APPROVED: 2/21/23**