

State of Arkansas
95th General Assembly
Fiscal Session, 2026

A Bill

HOUSE BILL 1042

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, 2027; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR ARKANSAS LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES - OPERATIONS. There is hereby established for Arkansas Legislative Audit of the Legislative Joint Auditing Committee for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
(1)	Q001U	LEGISLATIVE AUDITOR	1	GRADE EXE04
(2)	Q001N	ASSISTANT LEGISLATIVE AUDITOR	1	GRADE EXE03
(3)	Q003N	DEPUTY LEGISLATIVE AUDITOR	6	GRADE EXE03



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

SECTION 2. EXTRA HELP - OPERATIONS. There is hereby authorized, for Arkansas Legislative Audit of the Legislative Joint Auditing Committee for the 2026-2027 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: ten (10) 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 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 Arkansas Legislative Audit of the Legislative Joint Auditing Committee for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REGULAR SALARIES	\$34,265,727
(02) EXTRA HELP	230,400
(03) PERSONAL SERVICES MATCHING	10,267,305
(04) 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>\$49,980,832</u>

SECTION 4. 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 controllaws 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 5. 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 6. 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, 2026 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, 2026 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, 2026.

APPROVED: 4/22/26