

Stricken language would be deleted from and underlined language would be added to present law.
Act 76 of the Fiscal Session

State of Arkansas
95th General Assembly
Fiscal Session, 2026

As Engrossed: S4/15/26

A Bill

SENATE BILL 19

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
AND OPERATING EXPENSES FOR THE DEPARTMENT OF
INSPECTOR GENERAL FOR THE FISCAL YEAR ENDING JUNE 30,
2027; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE DEPARTMENT OF INSPECTOR
GENERAL APPROPRIATION FOR THE 2026-2027
FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES - SHARED SERVICES. There is hereby
established for the Department of Inspector General for the 2026-2027 fiscal
year, the following maximum number of regular employees.

Item	Class	Title	Maximum No. of Employees	Maximum Annual
				Salary Rate Fiscal Year 2026-2027
(1)	ESE09A	SECRETARY OF INSPECTOR GENERAL	1	GRADE EXE04
(2)	EEX09A	CHIEF OF STAFF I	1	GRADE EXE01
(3)	LAT08C	CHIEF LEGAL COUNSEL I	1	GRADE SPC10
(4)	FAC08C	CHIEF FISCAL OFFICER I	1	GRADE SPC09
(5)	PAS08I	EXECUTIVE ASSISTANT	1	GRADE SGS07
(6)	FFS05P	FISCAL SUPPORT SUPERVISOR/EXPERT	1	GRADE SGS07



(7)	PAS01P ADMINISTRATIVE ANALYST	3	GRADE SGS05
(8)	PAS03P ADMINISTRATIVE SPECIALIST	1	GRADE SGS02
(9)	IIV05P INVESTIGATOR SUPERVISOR/EXPERT	<u>1</u>	GRADE SGS07
	MAX. NO. OF EMPLOYEES	11	

SECTION 2. APPROPRIATION - SHARED SERVICES PAYING ACCOUNT. There is hereby appropriated, to the Department of Inspector General, to be payable from the paying account as determined by the Chief Fiscal Officer of the State with transfers from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Shared Services for the fiscal year ending June 30, 2027, the following:

ITEM NO.		FISCAL YEAR 2026-2027
(01)	REGULAR SALARIES	\$976,041
(02)	PERSONAL SERVICES MATCHING	318,712
(03)	MAINT. & GEN. OPERATION	
	(A) OPER. EXPENSE	58,350
	(B) CONF. & TRAVEL	0
	(C) PROF. FEES	0
	(D) CAP. OUTLAY	0
	(E) DATA PROC.	0
(04)	PROGRAM INTEGRITY	<u>5,000,000</u>
	TOTAL AMOUNT APPROPRIATED	<u><u>\$6,353,103</u></u>

SECTION 3. REGULAR SALARIES - OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby established for the Department of Inspector General - Office of Medicaid Inspector General 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)	EEX24A	MEDICAID INSPECTOR GENERAL	1	GRADE SPC10
(2)	LAT04P	ATTORNEY II	2	GRADE SPC05

(3) PCA03P CLAIMS SUPERVISOR/EXPERT	4	GRADE SGS08
(4) PAS08I EXECUTIVE ASSISTANT	1	GRADE SGS07
(5) PCA01P CLAIMS COORDINATOR	10	GRADE SGS07
(6) IIV04P INVESTIGATOR III	1	GRADE SGS06
(7) PAS01P ADMINISTRATIVE ANALYST	2	GRADE SGS05
(8) MNU08P REG. NURSE SUPERVISOR/EXPERT	2	GRADE MED06
(9) MNU06P REGISTERED NURSE	<u>2</u>	GRADE MED05
MAX. NO. OF EMPLOYEES	25	

SECTION 4. EXTRA HELP - OPERATIONS - OFFICE OF MEDICAID INSPECTOR

GENERAL. There is hereby authorized, for the Department of Inspector General - Office of Medicaid Inspector General 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: 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 5. APPROPRIATION - STATE OPERATIONS - OFFICE OF MEDICAID

INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Inspector General - Office of Medicaid Inspector General - State Operations for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REGULAR SALARIES	\$701,304
(02) EXTRA HELP	4,999
(03) PERSONAL SERVICES MATCHING	253,106
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	187,962
(B) CONF. & TRAVEL	3,400
(C) PROF. FEES	2,800
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>

TOTAL AMOUNT APPROPRIATED \$1,153,571

SECTION 6. APPROPRIATION - FEDERAL OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the federal funds as designated by the Chief Fiscal Officer of the State, for personal services and operating expenses of the Department of Inspector General - Office of Medicaid Inspector General - Federal Operations for the fiscal year ending June 30, 2027, the following:

ITEM <u>NO.</u>	FISCAL YEAR <u>2026-2027</u>
(01) REGULAR SALARIES	\$1,009,874
(02) EXTRA HELP	5,001
(03) PERSONAL SERVICES MATCHING	348,059
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	209,489
(B) CONF. & TRAVEL	3,800
(C) PROF. FEES	2,800
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$1,579,023</u>

SECTION 7. APPROPRIATION - ENTERPRISE FRAUD PROGRAM - STATE - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Enterprise Fraud Program of the Department of Inspector General - Office of Medicaid Inspector General - Enterprise Fraud Program - State for the fiscal year ending June 30, 2027, the following:

ITEM <u>NO.</u>	FISCAL YEAR <u>2026-2027</u>
(01) ENTERPRISE FRAUD PROGRAM	<u>\$900,000</u>

SECTION 8. APPROPRIATION - ENTERPRISE FRAUD PROGRAM - FEDERAL - OFFICE

OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the federal funds as designated by the Chief Fiscal Officer of the State, for personal services and operating expenses of the Enterprise Fraud Program of the Department of Inspector General - Office of Medicaid Inspector General - Enterprise Fraud Program - Federal for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) ENTERPRISE FRAUD PROGRAM	<u>\$3,600,000</u>

SECTION 9. APPROPRIATION - CASH OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for personal services and operating expenses of the Department of Inspector General - Office of Medicaid Inspector General - Cash Operations for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$247,164
(02) PERSONAL SERVICES MATCHING	75,190
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	15,645
(B) CONF. & TRAVEL	6,710
(C) PROF. FEES	1,200
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$345,909</u>

SECTION 10. REGULAR SALARIES - ARKANSAS FAIR HOUSING COMMISSION. There is hereby established for the Department of Inspector General - Arkansas Fair Housing Commission for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum	Maximum Annual
			No. of Employees	Salary Rate Fiscal Year 2026-2027
(1)	SSP05C	FAIR HOUSING DIRECTOR	1	GRADE SPC06
(2)	LATO4P	ATTORNEY II	1	GRADE SPC05
(3)	FFS02P	FISCAL SUPPORT COORDINATOR	1	GRADE SGS06
(4)	IIV04P	INVESTIGATOR III	2	GRADE SGS06
(5)	IIV03P	INVESTIGATOR II	5	GRADE SGS05
(6)	FGM01P	GRANTS ANALYST	<u>1</u>	GRADE SGS04
		MAX. NO. OF EMPLOYEES	11	

SECTION 11. EXTRA HELP - ARKANSAS FAIR HOUSING COMMISSION. There is hereby authorized, for the Department of Inspector General - Arkansas Fair Housing Commission 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: two (2) 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 12. APPROPRIATION - OPERATIONS - ARKANSAS FAIR HOUSING COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Inspector General - Arkansas Fair Housing Commission - Operations for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$637,197
(02) EXTRA HELP	40,000
(03) PERSONAL SERVICES MATCHING	240,503
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	191,573
(B) CONF. & TRAVEL	58,000

(C) PROF. FEES	57,007
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
(05) PUBLIC EDUCATION	<u>899</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$1,225,179</u></u>

SECTION 13. APPROPRIATION - EDUCATION - TRUST - ARKANSAS FAIR HOUSING COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the Arkansas Fair Housing Commission Trust Fund, for operating expenses of the Department of Inspector General - Arkansas Fair Housing Commission - Education - Trust for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$50,000
(B) CONF. & TRAVEL	45,000
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$95,000</u></u>

SECTION 14. REGULAR SALARIES - OFFICE OF INTERNAL AUDIT. There is hereby established for the Department of Inspector General - Office of Internal Audit for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item	Class	Maximum	Maximum Annual
No.	Code Title	No. of	Salary Rate
		Employees	Fiscal Year
			2026-2027
(1)	EEX47A STATE INTERNAL AUDIT DIRECTOR	1	GRADE EXE02
(2)	FAU06C INTERNAL AUDIT DEPUTY DIRECTOR	1	GRADE SPC08
(3)	FAU07P INTERNAL AUDIT SUPERVISOR/EXPERT	3	GRADE SPC06
(4)	FAU08P INTERNAL AUDITOR	7	GRADE SPC05

(5) FAU02P AUDIT SUPERVISOR/EXPERT	1	GRADE SPC04
(6) FAU04P AUDITOR II	10	GRADE SPC02
(7) FAU03P AUDITOR I	1	GRADE SPC01
(8) FFS05P FISCAL SUPPORT SUPERVISOR/EXPERT	<u>1</u>	GRADE SGS07
MAX. NO. OF EMPLOYEES	25	

SECTION 15. APPROPRIATION - OFFICE OF INTERNAL AUDIT - OPERATIONS.

There is hereby appropriated, to the Department of Inspector General, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Office of Internal Audit - Operations for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$1,926,800
(02) PERSONAL SERVICES MATCHING	636,180
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	702,719
(B) CONF. & TRAVEL	44,600
(C) PROF. FEES	51,500
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$3,361,799</u></u>

SECTION 16. REGULAR SALARIES - INDEPENDENT TAX APPEALS COMMISSION.

There is hereby established for the Department of Inspector General - Independent Tax Appeals Commission for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item Class	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
No. Code Title		
(1) EEX50A TAX APPEALS COMMISSIONER	3	GRADE EXE02
(2) LAT05P ATTORNEY III	1	GRADE SPC08

(3) FAC03P ACCOUNTING COORDINATOR	1	GRADE SPC03
(4) PAS08I EXECUTIVE ASSISTANT	1	GRADE SGS07
(5) ILS03I LEGAL SUPPORT SPECIALIST	1	GRADE SGS06
(6) PAS01P ADMINISTRATIVE ANALYST	<u>2</u>	GRADE SGS05
MAX. NO. OF EMPLOYEES	9	

SECTION 17. APPROPRIATION - INDEPENDENT TAX APPEALS COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Independent Tax Appeals Commission for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR
	<u>2026-2027</u>
(01) REGULAR SALARIES	\$912,118
(02) PERSONAL SERVICES MATCHING	278,809
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	400,000
(B) CONF. & TRAVEL	20,000
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$1,610,927</u>

SECTION 18. REGULAR SALARIES - OFFICE OF THE CHILD WELFARE OMBUDSMAN. There is hereby established for the Department of Inspector General - Office of the Child Welfare Ombudsman 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
				<u>2026-2027</u>
(1)	SSP06I	OMBUDSMAN	<u>2</u>	GRADE SGS08
		MAX. NO. OF EMPLOYEES	2	

SECTION 19. APPROPRIATION - OFFICE OF THE CHILD WELFARE OMBUDSMAN.

There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Inspector General - Office of the Child Welfare Ombudsman for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$147,360
(02) PERSONAL SERVICES MATCHING	50,000
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	55,000
(B) CONF. & TRAVEL	9,000
(C) PROF. FEES	18,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$279,360</u></u>

SECTION 20. REGULAR SALARIES - OFFICE OF THE JUVENILE OMBUDSMAN. There is hereby established for the Department of Inspector General - Office of the Juvenile Ombudsman for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item Class	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
(1) SSP06I OMBUDSMAN	<u>1</u>	GRADE SGS08
MAX. NO. OF EMPLOYEES	1	

SECTION 21. EXTRA HELP - OFFICE OF THE JUVENILE OMBUDSMAN. There is hereby authorized, for the Department of Inspector General - Office of the Juvenile Ombudsman 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: 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 22. APPROPRIATION - OFFICE OF THE JUVENILE OMBUDSMAN. There is hereby appropriated, to the Department of Inspector General, to be payable from the State Central Services Fund, for personal services of the Department of Inspector General - Office of the Juvenile Ombudsman for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REGULAR SALARIES	\$121,531
(02) EXTRA HELP	4,800
(03) PERSONAL SERVICES MATCHING	43,756
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	25,943
(B) CONF. & TRAVEL	4,000
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$200,030</u></u>

SECTION 23. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SHARED SERVICES. (a)(1) The Chief Fiscal Officer of the State may create a Shared Services paying accounts on his or her books and on the books of the Treasurer of State and the Auditor of State for the payment of personal services and operating expenses in the Shared Services Paying Account Appropriation by the Department of Inspector General.

(2) The Chief Fiscal Officer of the State shall direct the transfer of funds and appropriations to the Shared Services Paying Account appropriation section of this act on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

(3) The transfer authority provided to the department in subdivision (a)(2) of this section may be used to make transfers only within

the department's appropriation act or between other appropriation acts authorized for the department.

(4) The provisions of this section shall be in effect from the date of passage through June 30, ~~2026~~ 2027.

SECTION 24. 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 25. 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 26. 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.

/s/Joint Budget Committee

APPROVED: 4/27/26