

**ARKANSAS LEGISLATIVE AUDIT (0009)  
FISCAL YEARS 2018 & 2019  
PER AGENCY REQUEST**

**I) AGENCY SUMMARY & REVENUE SOURCES**

**MISSION**

Legislative Audit provides for the impartial auditing, independently of the executive branch of State government, of each office, department, institution, board, commission and agency of the State government.

**TOTAL APPROPRIATION**

The total appropriation is \$41,159,247 for FY2018 and \$41,173,646 for FY2019.

**FUNDING SOURCES**

The Operating budget is funded by the State Central Services Fund, Ad Valorem Tax(for audits of cities, counties, school districts, and Prosecuting Attorneys), Federal Audit reimbursements and Lottery Proceeds.

**II) CHANGE LEVEL REQUESTS**

**OPERATIONS**

Requested at \$41.2 million each year which is \$298,675 over base level for the following line item change levels:

**Regular Salaries & Match:** \$98,675 over base level each year due to reclassifications of positions.

**Capital Outlay:** \$200,000 over base level to restore to FY2017 authorized level.

**III) ADDITIONAL POSITIONS (Total FY2017 Authorized Positions:292)**

Total Positions FY2019:292

Total Positions FY2018:292

Total Base Level Positions FY2017:292

Increase/(Decrease):0

Extra Help Positions FY2018 & FY2019:0 (Total FY2017 Authorized Extra Help:0)

**IV) SPECIAL LANGUAGE**

**TRANSFER PROVISIONS-LINE ITEMS:** Allows the Legislative Auditor to transfer appropriations as necessary between line items.

**SALARIES:** Provides that Audit employees shall be eligible for cost of living increases equal to other state employees and any additional adjustments in annual salary rates for Audit employees shall be made at the discretion of the Director of Legislative Audit.

**FUNDS:** Should Audit receive any funds in connection with performing their duties as prescribed by the Arkansas Scholarship Lottery Act, these funds shall be deposited into State Central Services Fund to be utilized by Legislative Audit.

**\*NEW LANGUAGE\* CODE AMENDMENT LEGAL COUNSEL:** Amends ACA 10-4-428 to include employing outside legal counsel after receiving approval from the Executive Subcommittee of the Joint Auditing Committee.

November 9, 2016