

Stricken language will be deleted and underlined language will be added.

State of Arkansas
89th General Assembly
Fiscal Session, 2014

A Bill

HOUSE BILL 1021

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
AND OPERATING EXPENSES FOR THE DIVISION OF
LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING
COMMITTEE FOR THE FISCAL YEAR ENDING JUNE 30, 2015;
AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE DIVISION OF LEGISLATIVE
AUDIT OF THE LEGISLATIVE JOINT AUDITING
COMMITTEE APPROPRIATION FOR THE 2014-2015
FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES. There is hereby established for the
Division of Legislative Audit of the Legislative Joint Auditing Committee for
the 2014-2015 fiscal year, the following maximum number of regular employees.

| Item No. | Class Code | Title | Maximum No. of Employees | Maximum Annual Salary Rate Fiscal Year 2014-2015 |
|----------|------------|-------------------------------|--------------------------|--|
| (1) | Q001U | LEGISLATIVE AUDITOR | 1 | \$181,785 |
| (2) | Q001N | ASSISTANT LEGISLATIVE AUDITOR | 1 | GRADE N918 |
| (3) | Q003N | DEPUTY LEGISLATIVE AUDITOR | 6 | GRADE N917 |
| (4) | Q002N | LA LEGAL COUNSEL | 1 | GRADE N917 |
| (5) | Q006N | LA AUDIT MANAGER | 5 | GRADE N913 |



| | | | | |
|------|-------|-------------------------------------|----------|------------|
| (6) | Q010N | LA FIELD AUDIT SUPERVISOR | 21 | GRADE N911 |
| (7) | Q013N | LA SUPERVISING SENIOR AUDITOR | 15 | GRADE N910 |
| (8) | Q016N | LA APPLICATION SYSTEMS ANALYST | 1 | GRADE N908 |
| (9) | Q019N | LA NETWORK ADMINISTRATOR | 1 | GRADE N907 |
| (10) | Q018N | LA SENIOR AUDITOR | 33 | GRADE N907 |
| (11) | Q002C | LA ASSISTANT NETWORK ADMINISTRATOR | 2 | GRADE C130 |
| (12) | Q001C | LA STAFF AUDITOR | 129 | GRADE C130 |
| (13) | Q022C | LA ADMINISTRATIVE SERVICES MANAGER | 1 | GRADE C127 |
| (14) | Q045C | LA ASSOCIATE AUDITOR | 57 | GRADE C124 |
| (15) | Q053C | LA ADMINISTRATIVE ASSISTANT | 3 | GRADE C123 |
| (16) | Q060C | LA PURCHASING MANAGER | 1 | GRADE C122 |
| (17) | Q085C | LA SENIOR ADMIN SERVICES SPECIALIST | 3 | GRADE C119 |
| (18) | Q096C | LA ADMINISTRATIVE SERVICES SPECIAL | <u>9</u> | GRADE C118 |
| | | MAX. NO. OF EMPLOYEES | 290 | |

SECTION 2. APPROPRIATION - OPERATIONS. There is hereby appropriated, to the Division of 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 Division of Legislative Audit of the Legislative Joint Auditing Committee for the fiscal year ending June 30, 2015, the following:

| ITEM | FISCAL YEAR |
|---------------------------------|---------------------|
| <u>NO.</u> | <u>2014-2015</u> |
| (01) REGULAR SALARIES | \$27,717,849 |
| (02) PERSONAL SERVICES MATCHING | 7,483,954 |
| (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>\$40,419,203</u> |

SECTION 3. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER

PROVISION – LINE ITEMS. The Legislative Auditor is hereby authorized to direct the Chief Fiscal Officer of the State to transfer appropriation between the line items of the appropriation in Section 2 of this Act in such amounts determined necessary. In no event, however, shall the Regular Salaries line item in Section 2 be increased or decreased by such transfers authorized herein, until the Legislative Council or Joint Budget Committee reviews such transfers.

The provisions of this section shall be in effect only from July 1, ~~2013~~ 2014 through June 30, ~~2014~~ 2015.

SECTION 4. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SALARIES. Employees of the Division of Legislative Audit shall be eligible for cost-of-living increases on July 1, in an amount equal to that granted to all other state agency, board, commission or institution of higher education employees on those dates. Any additional adjustments in annual salary rates for Division employees, labor market adjustments, merit pay adjustments or employee retention or recruitment requirements shall be made at the discretion of the Legislative Auditor. In addition, the Legislative Auditor may implement a merit program to reward employees of the Division for exceptional service. The plan shall be approved by the Legislative Joint Auditing Committee prior to its implementation. In order that exceptionally well-qualified personnel may be recruited and retained, the Division of 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 the appropriation act after receiving approval from the Arkansas Legislative Council or Joint Budget Committee. Salary payments in accordance with this section shall not be restricted to maximum amounts authorized by law.

The provisions of this section shall be in effect only from July 1, ~~2013~~ 2014 through June 30, ~~2014~~ 2015.

SECTION 5. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUNDS. In the event the Division of Legislative Audit of the Legislative Joint Auditing Committee should receive any funds in connection with performing their duties as prescribed by the Arkansas Scholarship Lottery Act, such

funds shall be deposited into the State Central Services Fund to be utilized solely by the Division of Legislative Audit of the Legislative Joint Auditing Committee in performing such duties.

The provisions of this section shall be in effect only from July 1, ~~2013~~ 2014 through June 30, ~~2014~~ 2015.

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, 2014 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, 2014 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, 2014.