

State of Arkansas
95th General Assembly
Fiscal Session, 2026

A Bill

SENATE BILL 51

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE AUDITOR OF STATE - OPERATIONS AND UNCLAIMED PROPERTY PROGRAM FOR THE FISCAL YEAR ENDING JUNE 30, 2027; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE AUDITOR OF STATE - OPERATIONS AND UNCLAIMED PROPERTY PROGRAM 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 the Auditor of State for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Title	Maximum No. of Employees	Maximum Annual
			Salary Rate Fiscal Year 2026-2027
(1)	DEPUTY AUDITOR	1	\$165,160
(2)	ATTORNEY	1	\$138,585
(3)	INTERNAL AUDITOR/CPA	1	\$126,675
(4)	IT TECH	1	\$126,675



(5)	CHIEF OF STAFF	1	\$126,675
(6)	ASST CHIEF OF STAFF/ACCTG DEPT MGR	1	\$91,175
(7)	DATA PROCESSING TECH II	1	\$81,710
(8)	ACCOUNTING TECH III	3	\$81,710
(9)	COMMUNICATIONS TECH	1	\$81,710
(10)	DIRECTOR OF COMMUNICATIONS	1	\$81,710
(11)	OUTREACH MGR	1	\$65,630
(12)	OUTREACH TECH	1	\$65,630
(13)	EXECUTIVE ASSISTANT TO THE AUDITOR	1	\$65,630
(14)	ACCOUNTING TECH II	2	\$65,630
(15)	DATA PROCESSING TECH I	1	\$65,630
(16)	ACCOUNTING TECH I	<u>2</u>	\$47,255
	MAX. NO. OF EMPLOYEES	20	

SECTION 2. EXTRA HELP - OPERATIONS. There is hereby authorized, for the Auditor of State 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: five (5) 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 the Auditor of State, to be payable from the State Central Services Fund, for personal services and operating expenses of the Auditor of 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	\$1,753,495
(02) EXTRA HELP	30,000
(03) PERSONAL SERVICES MATCHING	701,398
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	615,450
(B) CONF. & TRAVEL	33,000
(C) PROF. FEES	35,000

(D) CAP. OUTLAY	25,000
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$3,193,343</u></u>

SECTION 4. REGULAR SALARIES - UNCLAIMED PROPERTY PROGRAM. There is hereby established for the Auditor of State - Unclaimed Property Program for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
(1)	ASST CHIEF OF STAFF/UCP OPERATIONS MGR	1	\$126,675
(2)	UCP CLAIMS MANAGER	1	\$91,175
(3)	UCP COMPLIANCE MANAGER	1	\$91,175
(4)	ASST UCP CLAIMS MANAGER II	1	\$73,230
(5)	ASST UCP CLAIMS MANAGER I	1	\$73,230
(6)	UCP CLAIMS EXAMINER II	2	\$65,630
(7)	UCP CLAIMS EXAMINER I	2	\$65,630
(8)	UCP COMPLIANCE AGENT	<u>1</u>	\$65,630
	MAX. NO. OF EMPLOYEES	10	

SECTION 5. APPROPRIATION - UNCLAIMED PROPERTY PROGRAM. There is hereby appropriated, to the Auditor of State, to be payable from the State Central Services Fund, for personal services and operating expenses of the Auditor of State - Unclaimed Property Program for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$783,635
(02) PERSONAL SERVICES MATCHING	313,454
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	713,000
(B) CONF. & TRAVEL	30,000
(C) PROF. FEES	1,120,000

(D) CAP. OUTLAY	25,000
(E) DATA PROC.	0
(04) DATA MATCH	<u>1,000,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$3,985,089</u></u>

SECTION 6. APPROPRIATION - PAYMENT OF UNCLAIMED PROPERTY CLAIMS - CASH. There is hereby appropriated, to the Auditor of State, to be payable from cash funds as defined by Arkansas Code §19-4-801, for operating expenses and the payment of claims of the Auditor of State - Unclaimed Property Program for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) OPERATING EXPENSES	\$2,500
(02) PAYMENT OF UNCLAIMED PROPERTY CLAIMS	<u>35,000,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$35,002,500</u></u>

SECTION 7. APPROPRIATION - PAYMENT OF UNCLAIMED MINERAL PROCEEDS - CASH. There is hereby appropriated, to the Auditor of State, to be payable from cash funds as defined by Arkansas Code §19-4-801, for operating expenses and the payment of claims for abandoned mineral proceeds of the Auditor of State for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) OPERATING EXPENSES	\$500
(02) PAYMENT OF CLAIMS FOR ABANDONED MINERAL PROCEEDS	<u>2,500,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$2,500,500</u></u>

SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer of the State, and prior review by the Arkansas Legislative Council or Joint Budget Committee, the Auditor of State is authorized to transfer appropriation from any line item authorized in Operations to any other line

item authorized in Operations and the Agency is authorized to transfer appropriation from any line item authorized in Unclaimed Property Program to any other line item authorized in Unclaimed Property Program.

The provisions of this section shall be in effect only from July 1, ~~2025~~ 2026 through June 30, ~~2026~~ 2027.

SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

POSITION REQUIREMENTS. The Internal Auditor shall hold and maintain an active certification as a Certified Internal Auditor, with the Institute of Internal Auditors, or a Certified Public Accountant license in good standing in the state of Arkansas.

The provisions of this section shall be in effect only from July 1, ~~2025~~ 2026 through June 30, ~~2026~~ 2027.

SECTION 10. 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 11. 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 12. 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.