

ARKANSAS BUDGET SYSTEM  
AGENCY PROGRAM COMMENTARY  
1995 - 1997

he budget request for the Legislative Joint Auditing committee and the Division of Legislative Audit is primarily continuation of current funding. There are no additional staff positions being requested in the budget request for either year of the 1995-1997 biennium.

he accompanying budget request does make provision for the following items which are discussed as follows:

1. For fiscal year 1995-1996 the total increase of \$484,649 in the appropriation request for regular salaries consists of a 2.5% cost of living adjustment for all budgeted positions, thirteen (13) upgrades to the Field Audit Supervisor II position to equalize salary levels for all Field Audit Supervisory personnel commensurate with their comparable responsibilities, and an additional 2.5% pay increase for the staff attorney. For fiscal year 1996-1997, the salary request includes a 2.5% cost of living adjustment for all budgeted positions, and an additional 2.5% pay increase for the staff attorney.

2. The accompanying budget request includes an increase in personal services matching costs for each year of the 1995-1997 biennium computed in accordance with Office of Budget guidelines.
3. The Capital Outlay request for each year of the 1995-1997 biennium is primarily for replacement of existing equipment and reflects an increase of \$29,000 for each year of the biennium. We anticipate a need for continued acquisition and upgrading of data processing equipment and microcomputers as an aid to the professional staff in auditing the various governmental entities.

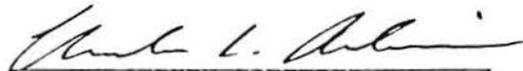
<u>AGENCY</u> LEGISLATIVE BRANCH DIVISION OF LEGISLATIVE AUDIT	<u>DIRECTOR</u>  CHARLES L. ROBINSON LEGISLATIVE AUDITOR	<u>AGENCY PROGRAM COMMENTARY</u>  BR21	<u>PAGE</u>  336
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ARKANSAS BUDGET SYSTEM  
EMPLOYMENT SUMMARY  
AS REQUIRED BY ACT 358 OF 1993

AGENCY TITLE      009 - LEGISLATIVE AUDIT

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	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>141</u>	<u>68</u>	<u>209</u>	<u>98%</u>
BLACK EMPLOYEES	<u>2</u>	<u>3</u>	<u>5</u>	<u>2%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF      08/27/94			5	2%
DATE			TOTAL MINORITIES	<u>2%</u>
			214	100%
			TOTAL EMPLOYEES	<u>100%</u>

  
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AGENCY DIRECTOR

## ARKANSAS BUDGET SYSTEM DEPARTMENT APPROPRIATION SUMMARY

AGENCY TITLE Div. of Legislative Audit (009)		1993-95 Expenditures				1995-97 Biennium Request				1995-97 Executive Recommendation			
Appropriations		Actual 1993-94	No. of Pos.	Budgeted 1994-95	No. of Pos.	Year 1 1995-96	No. of Pos.	Year 2 1996-97	No. of Pos.	Year 1 1995-96	No. of Pos.	Year 2 1996-97	No. of Pos.
Code	Name												
095	Legislative Audit	\$11,883,833	214	\$13,320,818	220	\$14,741,123	220	\$15,008,242	220	No Executive Recommendation is made for this agency.			
<b>TOTALS</b>		<b>\$11,883,833</b>	<b>214</b>	<b>\$13,320,818</b>	<b>220</b>	<b>\$14,741,123</b>	<b>220</b>	<b>\$15,008,242</b>	<b>220</b>				
Funding Sources			% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Fund Balances													
General Revenues													
Special Revenues													
Federal Funds													
Const. & Fiscal Agency Fund													
State Central Services Fund		11,883,833	100.0%	13,320,818	100.0%	14,741,123	100.0%	15,008,242	100.0%				
Non-Revenue Receipts													
Cash Funds													
Other													
Total Funding		11,883,833	100.0%	13,320,818	100.0%	14,741,123	100.0%	15,008,242	100.0%				
Excess Appro./ (Funding)		0		0		0		0					
<b>TOTAL</b>		<b>\$11,883,833</b>		<b>\$13,320,818</b>		<b>\$14,741,123</b>		<b>\$15,008,242</b>					
DEPARTMENT DIVISION OF LEGISLATIVE AUDIT (009)				DIRECTOR Charles L. Robinson					DEPARTMENT APPROPRIATION SUMMARY BR 40				

## ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	93-94 ACTUAL	94-95 BUDGETED	94-95 AUTHORIZED APPROPRIATION	95-96 TOTAL REQUEST	96-97 TOTAL REQUEST	LEGISLATIVE	
						95-96	96-97
Regular Salaries	8,832,189	9,832,128	9,832,128	10,316,777	10,543,724		
Number of Positions	214	220	220	220	220		
Extra Help	-0-	5,000	25,000	25,000	25,000		
Number of Positions	0	4	4	4	4		
Personal Services Matching	2,129,178	2,338,449	2,338,449	2,543,105	2,583,277		
Operating Expenses	675,091	699,855	1,151,855	1,151,855	1,151,855		
Conference Fees and Travel	77,208	113,583	183,583	183,583	183,583		
Professional Fees and Services	38,165	176,803	276,803	276,803	276,803		
Capital Outlay	120,415	140,000	140,000	169,000	169,000		
Data Processing	11,587	15,000	75,000	75,000	75,000		
Proposed Funding Sources *	11,883,833	13,320,818	14,022,818	14,741,123	15,008,242		
Fund Balances			<del>X</del>				
General Revenues			<del>X</del>				
Special Revenues			<del>X</del>				
Federal Funds			<del>X</del>				
Const. & Fiscal Agy. Fund			<del>X</del>				
State Central Services Fund	11,883,833	13,320,818	<del>X</del>	14,741,123	15,008,242		
Non-Revenue Receipts			<del>X</del>				
Cash Funds			<del>X</del>				
Other			<del>X</del>				
Total Funding	11,883,833	13,320,818	<del>X</del>				
Excess Appro./ (Funding)			<del>X</del>				
TOTAL	11,883,833	13,320,818	<del>X</del>	14,741,123	15,008,242		

\* Ad Valorem Tax/Federal audit reimbursement on expenditures is estimated at \$4,500,000 for each year of the 1995-1997 biennium.

DEPARTMENT 001 LEGISLATIVE BRANCH  
 AGENCY 009 LEGISLATIVE AUDIT  
 APPROPRIATION 095 LEGISLATIVE JOINT AUDITING COMMITTEE - LEGISLATIVE AUDIT  
 FUND HSC STATE CENTRAL SERVICES

Appropriation Summary

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