

ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1997 - 1999

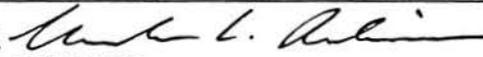
The budget request for the Legislative Joint Auditing Committee and the Division of Legislative Audit is primarily a continuation of current funding. There are no additional staff positions being requested in the budget request for either year of the 1997 - 1999 biennium.

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

1. For fiscal year 1997-1998 the total increase of \$706,850 in the appropriation request for regular salaries is comprised of a 2.8% cost of living adjustment for all budgeted positions, enhancement of the Certified Public Accountant (CPA) compensation differential to \$1,000 annually, and eight (8) upgrades detailed as follows: Field Auditor IV - one (1); Field Auditor III - four (4); and Field Auditor II - three (3). The eight (8) requested upgrades to the Field Auditor IV, III, and II positions will be accomplished through a corresponding reduction of eight (8) of the currently authorized Field Auditor I positions. For fiscal year 1998-1999, the salary request includes a 2.8% cost of living adjustment for all budgeted positions, and seven (7) upgrades detailed as follows: Field Auditor III - five (5); and Field Auditor II - two (2). The seven (7) requested upgrades to the Field Auditor III and II positions will be accomplished through a corresponding reduction of seven (7) of the Field Auditor I positions.
2. The accompanying budget request includes an increase in personal services matching costs for each year of the 1997-1999 biennium computed in accordance with Office of Budget guidelines.

3. The capital outlay request for fiscal year 1997-1998 reflects an increase of \$96,000 which is primarily for replacement of existing equipment and the acquisition of electronic imaging equipment to provide for a more cost-effective and efficient method of storing and retrieving audit reports and related information. We anticipate a need for continued acquisition and upgrading of data processing equipment and computers to aid the professional staff in our mission of auditing the various governmental entities.

AGENCY
LEGISLATIVE BRANCH
DIVISION OF LEGISLATIVE AUDIT

DIRECTOR 
CHARLES L. ROBINSON
LEGISLATIVE AUDITOR

AGENCY
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COMMENTARY
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ARKANSAS BUDGET SYSTEM
 EMPLOYMENT SUMMARY
 AS REQUIRED BY ACT 358 OF 1993
 (A.C.A 19-4-307)

AGENCY TITLE 009 - LEGISLATIVE AUDIT

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>136</u>	<u>65</u>	<u>201</u>	<u>97%</u>
BLACK EMPLOYEES	<u>2</u>	<u>3</u>	<u>5</u>	<u>2%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>1</u>	<u>0</u>	<u>1</u>	<u>0%</u>
TOTAL EMPLOYED AS OF 08/10/96			<u>6</u>	<u>3%</u>
DATE			TOTAL MINORITIES	<u>3%</u>
			<u>207</u>	<u>100%</u>
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR

* PERCENTAGE TOTALS MAY NOT ADD DUE TO ROUNDING

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
Regular Salaries	9,783,176	10,543,724	10,543,724	11,250,574	11,597,261	No Executive Recommendation is made for this Agency.	
Number of Positions	220	220	220	220	220		
Extra Help	-0-	5,588	25,000	25,000	25,000		
Number of Positions	4	4	4	4	4		
Personal Services Matching	2,292,478	2,583,277	2,583,277	2,673,455	2,735,417		
Operating Expenses	704,349	771,855	1,151,855	1,151,855	1,151,855		
Conference Fees and Travel	85,317	118,583	183,583	183,583	183,583		
Professional Fees and Services	44,825	45,803	276,803	276,803	276,803		
Capital Outlay	167,311	169,000	169,000	265,000	205,000		
Data Processing	13,625	20,000	75,000	75,000	75,000		
Proposed Funding Sources *	13,091,081	14,257,830	15,008,242	15,901,270	16,249,919		
Fund Balances							
General Revenues							
Special Revenues							
Federal Funds							
Const. & Fiscal Agy. Fund							
State Central Services Fund	13,091,081	14,257,830		15,901,270	16,249,919		
Non-Revenue Receipts							
Cash Funds							
Other							
Total Funding	13,091,081	14,257,830		15,901,270	16,249,919		
Excess Appro./ (Funding)							
TOTAL	13,091,081	14,257,830		15,901,270	16,249,919		

*Ad Valorem Tax/Federal Audit Reimbursement on expenditures is estimated at \$5,500,000 for each year of the 1997/1999 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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