

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001**

The budget request for the Legislative Joint Auditing Committee and the Division of Legislative Audit is primarily a continuation of current funding. However, the accompanying budget request does provide for the following priority items which serve to link strategic planning and budgeting for personnel, matching, and support costs in the 1999-2001 biennium.

of auditing the various governmental entities in a more cost-effective and efficient manner.

1. For fiscal year 1999-2000 the \$1,265,701 increase in the appropriation request for regular salaries consists primarily of eight (8) new professional staff positions, a 2.8% cost of living adjustment for all budgeted positions, and enhancement of the Certified Public Accountant (CPA) differential to \$1,500 annually. For fiscal year 2000-2001, the salary request includes a 2.8% pay increase and seven (7) additional professional staff positions.
2. The accompanying budget request includes an increase in personal services matching costs for each year of the 1999-2001 biennium computed in accordance with Office of Budget guidelines.
3. The Capital Outlay request for each year of the 1999-2001 biennium is primarily for replacement of existing equipment and continued acquisition and upgrading of data processing equipment and computers as an aid to the professional staff in our mission

AGENCY
LEGISLATIVE BRANCH
DIVISION OF LEGISLATIVE AUDIT

DIRECTOR 
CHARLES L. ROBINSON, CPA, CFE
LEGISLATIVE AUDITOR

**AGENCY
PROGRAM
COMMENTARY**
BR21

PAGE
117

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>133</u>	<u>74</u>	<u>207</u>	<u>98%</u>
BLACK EMPLOYEES	<u>2</u>	<u>2</u>	<u>4</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 <u>08/08/98</u>			<u>5</u>	<u>2%</u>
			TOTAL MINORITIES	
			<u>212</u>	<u>100%</u>
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	97-98 ACTUAL	98-99 BUDGETED	98-99 AUTHORIZED APPROPRIATION	99-00 TOTAL REQUEST	00-01 TOTAL REQUEST	LEGISLATIVE	
						99-00	00-01
Regular Salaries	10,659,841	11,511,453	11,597,261	12,862,962	13,661,773		
Number of Positions	220	220	220	228	235		
Extra Help	-	5,000	25,000	25,000	25,000		
Number of Positions	4	4	4	4	4		
Personal Services Matching	2,531,090	2,724,532	2,735,417	3,013,517	3,176,107		
Operating Expenses	885,965	781,855	1,151,855	1,297,400	1,375,400		
Conference Fees & Travel	102,206	118,583	183,583	198,583	213,583		
Professional Fees & Services	62,110	71,000	276,803	301,803	301,803		
Capital Outlay	140,206	205,000	205,000	235,000	240,000		
Data Processing	16,078	20,000	75,000	75,000	75,000		
TOTALS:	14,397,496	15,437,423	16,249,919	18,009,265	19,068,666		
Proposed Funding Sources							
Fund Balances							
General Revenues							
Special Revenues							
Federal Funds							
Const. & Fiscal Agy. Fund							
State Central Services Fund	14,397,496	15,437,423		18,009,265	19,068,666		
Non-Revenue Receipts							
Cash Funds							
Other							
Total Funding	14,397,496	15,437,423		18,009,265	19,068,666		
Excess Appro./ (Funding)							
TOTAL	14,397,496	15,437,423		18,009,265	19,068,666		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

001 LEGISLATIVE BRANCH
009 LEGISLATIVE AUDIT
095 LEGISLATIVE JOINT AUDITING COMMITTEE - LEGISLATIVE AUDIT
HSC STATE CENTRAL SERVICES

APPROPRIATION SUMMARY

BR215