

DEPARTMENT OF INSPECTOR GENERAL - ADMINISTRATION AND SHARED SERVICES

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2022

None

Employment Summary

	Male	Female	Total	%
White Employees	12	11	23	88 %
Black Employees	0	2	2	8 %
Other Racial Minorities	0	1	1	4 %
Total Minorities			3	12 %
Total Employees			26	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Enterprise Fraud Program Quarterly Report	A.C.A. 20-77-2513 (c)	N	N	6	Statutory Requirement	0	0.00
Office of the Medicaid Inspector General Annual Report	A.C.A. 20-77-2509 (a)	Y	Y	6	Statutory Requirement	0	0.00
Office of the Medicaid Inspector General Quarterly Report	A.C.A. 20-77-2509 (e)	Y	Y	6	Statutory Requirement	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	2021-2022		2022-2023		2022-2023		2023-2024				2024-2025			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
BA3 Medicaid Integrity Cash Fund	0	0	0	0	0	0	201,790	1	201,790	1	201,790	1	201,790	1
BA4 General Revenue Medicaid Integrity	0	0	0	0	0	0	1,068,925	10	1,053,339	10	1,076,150	10	1,060,564	10
BA5 Federal Medicaid Match Fund	0	0	0	0	0	0	1,584,270	15	1,568,678	15	1,594,615	15	1,579,023	15
BA6 Ent Fraud Tool State Contribution	0	0	0	0	0	0	900,000	0	900,000	0	900,000	0	900,000	0
BA7 Ent Fraud Tool Federal Contribution	0	0	0	0	0	0	3,600,000	0	3,600,000	0	3,600,000	0	3,600,000	0
E63 AFHC Operating	216,920	1	608,339	7	1,104,297	11	1,108,570	12	1,216,276	12	1,158,508	12	1,225,179	12
E64 AFHC Education Trust	23,036	0	170,000	0	170,000	0	136,569	0	136,569	0	136,569	0	136,569	0
E82 Independent Tax Appeals Commission	63,938	0	2,154,000	9	2,573,695	9	2,290,267	9	2,290,267	9	2,296,207	9	2,296,207	9
Z28 Internal Audit Section - Operations	856,452	8	1,153,365	9	888,389	7	1,204,547	9	1,204,547	9	1,217,070	9	1,217,070	9
Z45 Dept of the Inspector General	1,317,335	17	1,216,042	9	1,319,152	13	1,499,103	14	1,430,820	13	1,509,940	14	1,440,997	13
NOT REQUESTED FOR THE BIENNIUM														
Z68 Investigators Division	354,796	7	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,832,477	33	5,301,746	34	6,055,533	40	13,594,041	70	13,602,286	69	13,690,849	70	13,657,399	69

Funding Sources		%		%		%		%		%		%	
Fund Balance	4000005	830,873	22.2	915,355	15.0	1,096,708	8.4	1,096,708	8.7	335,163	2.7	335,163	2.8
General Revenue	4000010	240,649	6.4	278,799	4.6	2,087,272	15.9	1,562,177	12.4	2,217,504	17.8	1,564,022	13.2
Federal Revenue	4000020	211,566	5.6	219,540	3.6	1,850,000	14.1	1,850,000	14.7	1,850,000	14.8	1,850,000	15.6
State Central Services	4000035	1,175,000	31.3	3,779,371	62.1	3,358,547	25.6	3,358,547	26.7	3,358,547	26.9	3,358,547	28.4
Trust Fund	4000050	11,172	0.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	628,226	16.8	0	0.0	231,190	1.8	231,190	1.8	231,190	1.9	231,190	2.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
M & R Sales	4000340	1,744	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	14,012	0.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Unfunded Appropriation	4000715	0	0.0	0	0.0	4,500,000	34.3	4,500,000	35.7	4,500,000	36.0	4,500,000	38.0
Shared Services Transfer	4000760	636,043	17.0	890,000	14.6	0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		3,749,285	100.0	6,083,065	100.0	13,123,717	100.0	12,598,622	100.0	12,492,404	100.0	11,838,922	100.0
Excess Appropriation/(Funding)		(916,808)		(781,319)		470,324		1,003,664		1,198,445		1,818,477	
Grand Total		2,832,477		5,301,746		13,594,041		13,602,286		13,690,849		13,657,399	

Budget exceeds Authorized Appropriation in FC Z28- Internal Audit Sections- Operations due to salary and matching rate adjustments and transfers from the Agency Growth Pool during the 2021-2023 Biennium.

Budget Number of Positions exceeds Authorized in FC Z28- Internal Audit Section- Operations due to transfers from the Agency Growth Pool during the 2021-2023 Biennium.

Variance in Fund Balance is due to transfers and unfunded appropriation.

Analysis of Budget Request

Appropriation: BA3 - Medicaid Integrity Cash Fund

Funding Sources: NMI - OMIG Cash in Treasury

This appropriation was established in FY2016 through a cash fund appropriation request approved by Legislative Council for the operations of the OMIG Payment Integrity Unit.

Expenditure of appropriation is contingent upon available funding.

Funding for this appropriation is derived from a transfer from the Department of Human Services.

The agency is requesting to transfer all appropriation, positions, and funding from the Office of Medicaid Inspector General- Cash Operations.

The Agency Request includes the following for each year of the Biennium:

- Transfer of 1 position from the Office of Medicaid Inspector General with Regular Salaries of \$136,406 and in Personal Services Matching of \$41,829.
- Transfer of \$15,645 in Operating Expenses appropriation.
- Transfer of \$6,710 in Conference & Travel Expenses appropriation.
- Transfer of \$1,200 in Professional Fees appropriation.
- Transfer of all funding from the OMIG- Cash Operations (BA 0035 -FC U32).

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BA3 - Medicaid Integrity Cash Fund

Funding Sources: NMI - OMIG Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	136,406	136,406	136,406	136,406
#Positions		0	0	0	1	1	1	1
Personal Services Matching	5010003	0	0	0	41,829	41,829	41,829	41,829
Operating Expenses	5020002	0	0	0	15,645	15,645	15,645	15,645
Conference & Travel Expenses	5050009	0	0	0	6,710	6,710	6,710	6,710
Professional Fees	5060010	0	0	0	1,200	1,200	1,200	1,200
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	0	0	201,790	201,790	201,790	201,790
Funding Sources								
Fund Balance	4000005	0	0		42,014	42,014	71,414	71,414
Inter-agency Fund Transfer	4000316	0	0		231,190	231,190	231,190	231,190
Total Funding		0	0		273,204	273,204	302,604	302,604
Excess Appropriation/(Funding)		0	0		(71,414)	(71,414)	(100,814)	(100,814)
Grand Total		0	0		201,790	201,790	201,790	201,790

This appropriation is being established by transfer from the Office of Medicaid Inspector General- Cash Operations. Actual, Budget, and Authorized amounts will be reflected in the OMIG- Cash Operations Appropriation- BA 0035 FC U32 Appropriation Summary.

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: BA4 - General Revenue Medicaid Integrity

Funding Sources: HUA - Miscellaneous Agencies Fund

Act 910 of 2019 transferred the Office of Medicaid Inspector General to the Department of Inspector General. The Office of Medicaid Inspector General was established by Act 1499 of 2013. This act transferred the Program Integrity section from the Department of Human Services - Division of Medical Services. The Program Integrity section is federally mandated to comply with federal regulations outlined in 42 CFR Part 455 and 456. The goal of the Program Integrity section is to ensure payments are consistent with the quality of care being provided, verify that medical services are medically necessary and rendered as billed, payments for services are correct and funds identified for collection are pursued. Program Integrity performs on-site reviews to ensure providers are in compliance with Medicaid policy.

This appropriation is funded 100% through general revenue from the Miscellaneous Agencies Fund.

The agency is requesting to transfer all appropriation, positions, and funding from the Office of Medicaid Inspector General- State Operations.

The Agency Request includes the following changes for each year of the Biennium:

- Transfer of 10 positions from Office of Medicaid Inspector General with Regular Salaries of \$634,552 in FY24 and \$634,945 in FY25 and in Personal Services Matching of \$219,626 in FY24 and \$226,458 in FY25.
- Reclassification of 3 position with an increase in Regular Salaries of \$12,676 and Personnel Services Matching of \$2,910 in each year.
- Transfer of 1 Extra Help position including \$4,999 in Extra Help appropriation.
- Transfer of \$187,962 in Operating Expenses appropriation.
- Transfer of \$3,400 in Conference & Travel Expenses appropriation.
- Transfer of \$2,800 in Operating Expenses appropriation.
- Transfer of all funding from the OMIG- State Operations (BA 0035 -FC M96), including \$1,268,459 in general revenue funding in FY24 and \$1,269,320 in FY25.

The Executive Recommendation provides for the Agency Request with the exception of the reclassifications and associated appropriation. These changes will be placed on hold for the new administration to review and recommend

Appropriation Summary

Appropriation: BA4 - General Revenue Medicaid Integrity

Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation		Agency Request and Executive Recommendation	
		2021-2022 Actual	2022-2023 Budget	2022-2023 Authorized	2023-2024		2024-2025	
					Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	647,228	634,552	647,621	634,945
#Positions		0	0	0	10	10	10	10
Extra Help	5010001	0	0	0	4,999	4,999	4,999	4,999
#Extra Help		0	0	0	1	1	1	1
Personal Services Matching	5010003	0	0	0	222,536	219,626	229,368	226,458
Operating Expenses	5020002	0	0	0	187,962	187,962	187,962	187,962
Conference & Travel Expenses	5050009	0	0	0	3,400	3,400	3,400	3,400
Professional Fees	5060010	0	0	0	2,800	2,800	2,800	2,800
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	0	0	1,068,925	1,053,339	1,076,150	1,060,564
Funding Sources								
General Revenue	4000010	0	0		1,268,459	1,268,459	1,269,320	1,269,320
Shared Services Transfer	4000760	0	0		(400,000)	(400,000)	(400,000)	(400,000)
Total Funding		0	0		868,459	868,459	869,320	869,320
Excess Appropriation/(Funding)		0	0		200,466	184,880	206,830	191,244
Grand Total		0	0		1,068,925	1,053,339	1,076,150	1,060,564

This appropriation is being established by transfer from the Office of Medicaid Inspector General- State Operations. Actual, Budget, and Authorized amounts will be reflected in the OMIG- State Operations Appropriation- BA 0035 FC M96 Appropriation Summary.

Analysis of Budget Request

Appropriation: BA5 - Federal Medicaid Match Fund

Funding Sources: FMG - OMIG Federal Operations

The Office of Medicaid Inspector General was established by Act 1499 of 2013. This act transferred the Program Integrity section from the Department of Human Services - Division of Medical Services. The Program Integrity section is federally mandated to comply with federal regulations outlined in 42 CFR Part 455 and 456. The goal of the Program Integrity section is to ensure payments are consistent with the quality of care being provided, verify that medical services are medically necessary and rendered as billed, payments for services are correct and funds identified for collection are pursued. Program Integrity performs on-site reviews to ensure providers are in compliance with Medicaid policy.

This appropriation is funded 100% through Federal revenue provided by the U. S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

The agency is requesting to transfer all appropriation, positions, and funding from the Office of Medicaid Inspector General- Federal Operations.

The Agency Request includes the following changes for each year of the Biennium:

- Transfer of 15 positions from the Office of Medicaid Inspector General with Regular Salaries of \$1,009,317 in FY24 and \$1,009,874 FY25 and in Personal Services Matching of \$338,271 in FY24 and \$348,059 in FY25.
- Reclassification of 1 position with an increase of \$12,678 in Regular Salaries and \$2,914 in Personal Service Matching
- Transfer of 1 Extra Help position including \$5,001 in Extra Help appropriation.
- Transfer of \$209,489 in Operating Expenses appropriation.
- Transfer of \$3,800 in Conference & Travel Expenses appropriation.
- Transfer of \$2,800 in Professional Fees appropriation.
- Transfer of all funding from the Office of Medicaid Inspector General- Federal Operations (BA 0035 -FC M97).

The Executive Recommendation provides for the Agency Request with the exception of the reclassification and associated appropriation. These changes will be placed on hold for the new administration to review and recommend

Appropriation Summary

Appropriation: BA5 - Federal Medicaid Match Fund

Funding Sources: FMG - OMIG Federal Operations

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2023-2024		2024-2025	
		2021-2022 Actual	2022-2023 Budget	2022-2023 Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	1,021,995	1,009,317	1,022,552	1,009,874
#Positions		0	0	0	15	15	15	15
Extra Help	5010001	0	0	0	5,001	5,001	5,001	5,001
#Extra Help		0	0	0	1	1	1	1
Personal Services Matching	5010003	0	0	0	341,185	338,271	350,973	348,059
Operating Expenses	5020002	0	0	0	209,489	209,489	209,489	209,489
Conference & Travel Expenses	5050009	0	0	0	3,800	3,800	3,800	3,800
Professional Fees	5060010	0	0	0	2,800	2,800	2,800	2,800
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	0	0	1,584,270	1,568,678	1,594,615	1,579,023

Funding Sources							
Fund Balance	4000005	0	0		273,375	273,375	0
Federal Revenue	4000020	0	0		1,700,000	1,700,000	1,700,000
Shared Services Transfer	4000760	0	0		(500,000)	(500,000)	(500,000)
Total Funding		0	0		1,473,375	1,473,375	1,200,000
Excess Appropriation/(Funding)		0	0		110,895	95,303	394,615
Grand Total		0	0		1,584,270	1,568,678	1,594,615

This appropriation is being established by transfer from the Office of Medicaid Inspector General- Federal Operations. Actual, Budget, and Authorized amounts will be reflected in the OMIG- Federal Operations Appropriation- BA 0035 FC M96 Appropriation Summary.

Analysis of Budget Request

Appropriation: BA6 - Ent Fraud Tool State Contribution

Funding Sources: HUA - Miscellaneous Agencies Fund

The Enterprise Fraud Program was created by Act 259 of 2014 to require the Office of Medicaid Inspector General (OMIG) to establish a program focused on using state-of-the-art enterprise fraud detection technology to enhance the detection and prevention of fraud, waste, and abuse in the Arkansas Medicaid Program. The Act requires OMIG to procure, by competitive bid, an enterprise technology solution which uses current industry standards to provide: automated detection and alerting; continuous monitoring of program transactions; identification of fraud, noncompliance, and improper payments, both prospectively and retrospectively; detection of non-transactional fraud such as program eligibility issues and identity theft; use of state of the art analytical techniques; feedback and self-learning capability that allows the technology to adapt to changing schemes and trends; and demonstrated experience hosting sensitive and regulated state data.

The agency is requesting to transfer all appropriation and funding from the Office of Medicaid Inspector General- Enterprise Fraud Program-State.

The Agency request includes the following for each year of the biennium:

- Transfer of \$900,000 in Enterprise Fraud Program- State appropriation.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BA6 - Ent Fraud Tool State Contribution

Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Enterprise Fraud Program - State 5900046	0	0	0	900,000	900,000	900,000	900,000
Total	0	0	0	900,000	900,000	900,000	900,000

Funding Sources							
Unfunded Appropriation 4000715	0	0		900,000	900,000	900,000	900,000
Total Funding	0	0		900,000	900,000	900,000	900,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		900,000	900,000	900,000	900,000

This appropriation is being established by transfer from the Office of Medicaid Inspector General- Federal Operations. Actual, Budget, and Authorized amounts will be reflected in the OMIG- Federal Operations Appropriation- BA 0035 FC V29 Appropriation Summary.

Analysis of Budget Request

Appropriation: BA7 - Ent Fraud Tool Federal Contribution

Funding Sources: FMG - OMIG Federal

The Enterprise Fraud Program was created by Act 259 of 2014 to require the Office of Medicaid Inspector General (OMIG) to establish a program focused on using state-of-the-art enterprise fraud detection technology to enhance the detection and prevention of fraud, waste, and abuse in the Arkansas Medicaid Program. The Act requires OMIG to procure, by competitive bid, an enterprise technology solution which uses current industry standards to provide: automated detection and alerting; continuous monitoring of program transactions; identification of fraud, noncompliance, and improper payments, both prospectively and retrospectively; detection of non-transactional fraud such as program eligibility issues and identity theft; use of state of the art analytical techniques; feedback and self-learning capability that allows the technology to adapt to changing schemes and trends; and demonstrated experience hosting sensitive and regulated state data.

This appropriation is funded through federal revenues and is contingent on the Center for Medicare and Medicaid Services (CMS) approving the funding. Federal revenue must comprise a minimum of 80% of the program funding.

The agency is requesting to transfer all appropriation and funding from the Office of Medicaid Inspector General- Enterprise Fraud Program-Federal.

The Agency request includes the following for each year of the biennium:

- Transfer of \$3,600,000 in Enterprise Fraud- Federal appropriation.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BA7 - Ent Fraud Tool Federal Contribution

Funding Sources: FMG - OMIG Federal

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Enterprise Fraud - Federal 5900046	0	0	0	3,600,000	3,600,000	3,600,000	3,600,000
Total	0	0	0	3,600,000	3,600,000	3,600,000	3,600,000
Funding Sources							
Unfunded Appropriation 4000715	0	0		3,600,000	3,600,000	3,600,000	3,600,000
Total Funding	0	0		3,600,000	3,600,000	3,600,000	3,600,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		3,600,000	3,600,000	3,600,000	3,600,000

This appropriation is being established by transfer from the Office of Medicaid Inspector General- Federal Operations. Actual, Budget, and Authorized amounts will be reflected in the OMIG- Federal Operations Appropriation- BA 0035 FC M76 Appropriation Summary.

Analysis of Budget Request

Appropriation: E63 - AFHC Operating

Funding Sources: HUA - Miscellaneous Agencies Fund

Act 1785 of 2001, established the Arkansas Fair Housing Act and the Arkansas Fair Housing Commission. Act 910 of 2019 transferred the Commission to the Department of Inspector General.

The Commission is comprised of 13 Commissioners: seven appointed by the Governor, three by the President Pro Tempore of the Senate, and three by the Speaker of the House of Representatives. Six of the Commissioners are industry representatives and seven are consumer representatives. Commissioners serve four-year terms and may serve no more than two terms. Each congressional district must be represented by a Commissioner. The Arkansas Fair Housing Commission's mission is to receive, investigate, and/or resolve complaints alleging violations of the Arkansas Fair Housing Act that prohibits discrimination on the basis of race, color, national origin, religion, sex, familial status and disability; to work in conjunction with federal, state, local, public and private entities to prevent or eliminate discriminatory housing practices; and to establish a state wide education and outreach program.

Operations for the Commission are funded from general revenues through the Miscellaneous Agencies Fund Account and Federal reimbursements received from the HUD's Fair Housing Assistance Program (FHAP) and the Fair Housing Initiatives Program (FHIP).

With the exception of Personal Services Matching, continuing level of appropriation is the FY2023 Authorized.

The agency is requesting appropriation in the amount of \$1,108,570 in FY24 and \$1,158,508 in FY25 and General revenue funding in the amount of \$818,813 in FY24 and \$948,184 in FY25.

The Agency Request includes the following changes for each year of the Biennium:

- Restoration of one (1) Miscellaneous Federal Grant position which includes an increase in Regular Salaries of \$73,563 in FY24 and \$74,363 in FY25 and in Personal Services Matching Appropriation of \$23,828 in FY24 and \$24,671 in FY25.
- Reclassification of one (1) position with an increase in Regular Salaries of \$26,376 in each year and Personnel Services Matching of \$6,059 in each year.
- Decrease in Operating Expenses by (\$140,141) in FY24 and (\$99,106) in FY25.
- An increase in general revenue funding in the amount of \$525,095 in FY24 and \$653,482 in FY25.

The Executive Recommendation provides for the Agency request for appropriation only with the exception of the reclassification with associated appropriation and the reduction in Operating Expenses. The reclassification request will be placed on hold for the new administration to review and recommend. The Executive Request provides for the General Revenue of \$293,718 in FY24 and \$294,702 in FY25.

Appropriation Summary

Appropriation: E63 - AFHC Operating

Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	121,357	438,258	562,834	662,773	636,397	663,573	637,197
#Positions		1	7	11	12	12	12	12
Extra Help	5010001	501	10,000	40,000	40,000	40,000	40,000	40,000
#Extra Help		1	2	2	2	2	2	2
Personal Services Matching	5010003	28,798	145,532	193,984	238,459	232,400	246,562	240,503
Operating Expenses	5020002	62,846	2,049	191,573	51,432	191,573	92,467	191,573
Conference & Travel Expenses	5050009	2,476	7,500	58,000	58,000	58,000	58,000	58,000
Professional Fees	5060010	942	5,000	57,007	57,007	57,007	57,007	57,007
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Public Education	5900046	0	0	899	899	899	899	899
Total		216,920	608,339	1,104,297	1,108,570	1,216,276	1,158,508	1,225,179
Funding Sources								
Fund Balance	4000005	401,101	171,141		11,141	11,141	0	0
General Revenue	4000010	240,649	278,799		818,813	293,718	948,184	294,702
Federal Revenue	4000020	211,566	219,540		150,000	150,000	150,000	150,000
Intra-agency Fund Transfer	4000317	(353,006)	0		0	0	0	0
Shared Services Transfer	4000760	(112,249)	(50,000)		(50,000)	(50,000)	(50,000)	(50,000)
Total Funding		388,061	619,480		929,954	404,859	1,048,184	394,702
Excess Appropriation/(Funding)		(171,141)	(11,141)		178,616	811,417	110,324	830,477
Grand Total		216,920	608,339		1,108,570	1,216,276	1,158,508	1,225,179

Analysis of Budget Request

Appropriation: E64 - AFHC Education Trust

Funding Sources: TFH - Arkansas Fair Housing Commission Trust Fund

The Education - Trust Program was established by Act 1785 of 2001 and provides for the administration and operations of the Commission. Funding is derived from federal revenue and cash funds generated by the receipt of continuing education and training fees, contributions, administrative, and/or civil penalties levied and collected pursuant to Ark. Code Ann. § 16-123-301.

This appropriation provides for a statewide education and outreach program pursuant to Ark. Code Ann. § 16-123-301 et seq. and for the annual educational fair housing conference hosted by the Commission.

Continuing level of appropriation is the FY2023 Authorized.

The agency is requesting appropriation in the amount of \$136,569 in FY24 and FY25.

The Agency Request includes the following change for each year of the Biennium:

- Decrease in Operating Expenses by (\$33,431).

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E64 - AFHC Education Trust

Funding Sources: TFH - Arkansas Fair Housing Commission Trust Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Operating Expenses	5020002	23,036	115,000	115,000	81,569	81,569	81,569	81,569	
Conference & Travel Expenses	5050009	0	55,000	55,000	55,000	55,000	55,000	55,000	
Professional Fees	5060010	0	0	0	0	0	0	0	
Data Processing	5090012	0	0	0	0	0	0	0	
Capital Outlay	5120011	0	0	0	0	0	0	0	
Total		23,036	170,000	170,000	136,569	136,569	136,569	136,569	
Funding Sources									
Fund Balance	4000005	388,873	377,009		207,009	207,009	70,440	70,440	
Trust Fund	4000050	11,172	0		0	0	0	0	
Total Funding		400,045	377,009		207,009	207,009	70,440	70,440	
Excess Appropriation/(Funding)		(377,009)	(207,009)		(70,440)	(70,440)	66,129	66,129	
Grand Total		23,036	170,000		136,569	136,569	136,569	136,569	

Analysis of Budget Request

Appropriation: E82 - Independent Tax Appeals Commission

Funding Sources: HSC- State Central Services

Act 586 of 2021 established the Independent Tax Appeals Commission within the Department of Inspector General to be an independent agency with tax expertise to resolve disputes between the Department of Finance and Administration and taxpayers before requiring the payments of the amount in issue. By establishing the Tax Appeals Commission as an independent tax tribunal within the executive branch of government, the Commission provides taxpayers with a means of resolving controversies with the Department of Finance and Administration before a neutral body.

This appropriation provides for the operations of the Independent Tax Appeals Commission. This appropriation is funded through State Central Services.

With the exception of Personal Services Matching and Capital Outlay, continuing level of appropriation is the FY2023 Authorized.

The Agency is requesting appropriation in the amount of \$2,290,267 in FY24 and \$2,296,207 in FY25.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E82 - Independent Tax Appeals Commission

Funding Sources: HSC- State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation		Agency Request and Executive Recommendation	
	2021-2022 Actual	2022-2023 Budget	2022-2023 Authorized	2023-2024 Agency	2023-2024 Executive	2024-2025 Agency	2024-2025 Executive
Regular Salaries 5010000	664	834,577	897,417	897,417	897,417	897,417	897,417
#Positions	0	9	9	9	9	9	9
Personal Services Matching 5010003	53,752	246,423	251,278	267,850	267,850	273,790	273,790
Operating Expenses 5020002	9,522	168,000	500,000	500,000	500,000	500,000	500,000
Conference & Travel Expenses 5050009	0	105,000	125,000	125,000	125,000	125,000	125,000
Professional Fees 5060010	0	500,000	500,000	500,000	500,000	500,000	500,000
Data Processing 5090012	0	0	0	0	0	0	0
Capital Outlay 5120011	0	300,000	300,000	0	0	0	0
Total	63,938	2,154,000	2,573,695	2,290,267	2,290,267	2,296,207	2,296,207
Funding Sources							
Fund Balance 4000005	0	161,062		320,757	320,757	0	0
State Central Services 4000035	225,000	2,573,695		2,154,000	2,154,000	2,154,000	2,154,000
Shared Services Transfer 4000760	0	(260,000)		(500,000)	(500,000)	(500,000)	(500,000)
Total Funding	225,000	2,474,757		1,974,757	1,974,757	1,654,000	1,654,000
Excess Appropriation/(Funding)	(161,062)	(320,757)		315,510	315,510	642,207	642,207
Grand Total	63,938	2,154,000		2,290,267	2,290,267	2,296,207	2,296,207

Analysis of Budget Request

Appropriation: Z28 - Internal Audit Section - Operations

Funding Sources: HSC - State Central Services

The Internal Audit Section created under the Department of Finance and Administration by Governor's Executive order 99-08 and transferred to the Department of Inspector General by a cabinet-level department transfer under Ark. Code Ann. § 25-43-1002. The Internal Audit Section shall conduct its audits using the suggested standards for the professional practice of internal auditing as adopted by the Institute of Internal Auditors.

This appropriation provides for the operations of the Internal Audit Section. This appropriation is funded through State Central Services.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2023 Authorized.

The Agency is requesting appropriation in the amount of \$1,204,547 in FY24 and \$1,217,070 in FY25.

The Agency Request includes the following changes for each year of the Biennium:

- Restoration of 2 growth pool positions which includes an increase in Regular Salaries of \$184,061 in FY24 and FY25 and in Personal Services Matching Appropriation of \$56,139 in FY24 and \$57,459 in FY25.
- Reclassification of one (1) position with no change in appropriation.
- Increase in Operating Expenses appropriation of \$48,517 in FY24 and \$54,117 in FY25.

The Executive Recommendation provides for the Agency Request with the exception of the reclassification. This change will be placed on hold for the new administration to review and recommend.

Appropriation Summary

Appropriation: Z28 - Internal Audit Section - Operations

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation		Agency Request and Executive Recommendation	
		2021-2022 Actual	2022-2023 Budget	2022-2023 Authorized	2023-2024		2024-2025	
					Agency	Executive	Agency	Executive
Regular Salaries	5010000	599,168	796,956	573,756	771,422	771,422	772,222	772,222
#Positions		8	9	7	9	9	9	9
Personal Services Matching	5010003	183,086	239,568	169,591	239,566	239,566	245,689	245,689
Operating Expenses	5020002	74,196	47,491	51,542	100,059	100,059	105,659	105,659
Conference & Travel Expenses	5050009	0	3,500	3,500	3,500	3,500	3,500	3,500
Professional Fees	5060010	2	20,000	20,000	20,000	20,000	20,000	20,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Data Processing Services	5900044	0	45,850	70,000	70,000	70,000	70,000	70,000
Total		856,452	1,153,365	888,389	1,204,547	1,204,547	1,217,070	1,217,070
Funding Sources								
Fund Balance	4000005	33,383	137,393		139,704	139,704	79,704	79,704
State Central Services	4000035	950,000	1,205,676		1,204,547	1,204,547	1,204,547	1,204,547
Inter-agency Fund Transfer	4000316	1,264	0		0	0	0	0
Other	4000370	9,528	0		0	0	0	0
Shared Services Transfer	4000760	(330)	(50,000)		(60,000)	(60,000)	(60,000)	(60,000)
Total Funding		993,845	1,293,069		1,284,251	1,284,251	1,224,251	1,224,251
Excess Appropriation/(Funding)		(137,393)	(139,704)		(79,704)	(79,704)	(7,181)	(7,181)
Grand Total		856,452	1,153,365		1,204,547	1,204,547	1,217,070	1,217,070

FY23 Budget amounts in Regular Salaries and Personal Services Matching exceeds the authorized amounts due to salary and matching rate adjustments and transfers from the Agency Growth Pool during the 2021-2023 Biennium.

Analysis of Budget Request

Appropriation: Z45 - Dept of the Inspector General

Funding Sources: PAY - Dept of Inspector General Paying

The Department of Inspector General was established under Act 910 of 2019. The Secretary is appointed by the Governor.

This appropriation was created for Shared Services such as Administration, Human Resources, and Legal within the Cabinet.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2023 Authorized.

The Agency is requesting appropriation in the amount of \$1,499,103 in FY24 and \$1,509,940 in FY25.

The Agency Request includes the following changes for each year of the Biennium:

- A reclassification of one (1) position which includes an increase in Regular Salaries of \$13,737 in FY24 and FY25 and in Personal Services Matching of \$3,156 in FY24 and FY25.
- Addition of one (1) position which includes an increase in Regular Salaries of \$36,155 in FY24 and FY25 and in Personal Services Matching of \$15,235 in FY24 and \$15,895 in FY25.
- Increase in Operating Expenses of \$8,350.

The Executive Recommendation provides for the Agency Request with the exception of the various personnel changes and associated appropriation. These changes will be placed on hold for the new administration to review and recommend

Appropriation Summary

Appropriation: Z45 - Dept of the Inspector General

Funding Sources: PAY - Dept of Inspector General Paying

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Regular Salaries	5010000	891,705	944,986	1,014,820	1,135,391	1,085,499	1,136,691	1,086,799	
#Positions		17	9	13	14	13	14	13	
Personal Services Matching	5010003	285,507	271,056	304,332	355,362	336,971	364,899	345,848	
Operating Expenses	5020002	136,333	0	0	8,350	8,350	8,350	8,350	
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	
Professional Fees	5060010	3,790	0	0	0	0	0	0	
Data Processing	5090012	0	0	0	0	0	0	0	
Capital Outlay	5120011	0	0	0	0	0	0	0	
Total		1,317,335	1,216,042	1,319,152	1,499,103	1,430,820	1,509,940	1,440,997	
Funding Sources									
Fund Balance	4000005	7,516	68,750		102,708	102,708	113,605	113,605	
Inter-agency Fund Transfer	4000316	623,719	0		0	0	0	0	
M & R Sales	4000340	1,744	0		0	0	0	0	
Other	4000370	4,484	0		0	0	0	0	
Shared Services Transfer	4000760	748,622	1,250,000		1,510,000	1,510,000	1,510,000	1,510,000	
Total Funding		1,386,085	1,318,750		1,612,708	1,612,708	1,623,605	1,623,605	
Excess Appropriation/(Funding)		(68,750)	(102,708)		(113,605)	(181,888)	(113,665)	(182,608)	
Grand Total		1,317,335	1,216,042		1,499,103	1,430,820	1,509,940	1,440,997	

Appropriation Summary

Appropriation: Z68 - Investigators Division

Funding Sources: PIG - OMIG and AFHC

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			
		2021-2022 Actual	2022-2023 Budget	2022-2023 Authorized	2023-2024		2024-2025	
					Agency	Executive	Agency	Executive
Regular Salaries	5010000	263,120	0	0	0	0	0	0
#Positions		7	0	0	0	0	0	0
Personal Services Matching	5010003	91,676	0	0	0	0	0	0
Operating Expenses	5020002	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		354,796	0	0	0	0	0	0
Funding Sources								
Inter-agency Fund Transfer	4000316	3,243	0		0	0	0	0
Intra-agency Fund Transfer	4000317	353,006	0		0	0	0	0
Total Funding		356,249	0		0	0	0	0
Excess Appropriation/(Funding)		(1,453)	0		0	0	0	0
Grand Total		354,796	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2023-2025 BIENNIUM.