

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 2179

5 By: Representative J. Roebuck
6 By: Senator J. Key
7

For An Act To Be Entitled

9 AN ACT TO REQUIRE AN ARKANSAS LOTTERY COMMISSION
10 COMPREHENSIVE ANNUAL FINANCIAL REPORT; TO AMEND THE
11 ARKANSAS LOTTERY COMMISSION BUDGET REVIEW PROCESS;
12 AND FOR OTHER PURPOSES.
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Subtitle

15 TO REQUIRE AN ARKANSAS LOTTERY COMMISSION
16 COMPREHENSIVE ANNUAL FINANCIAL REPORT AND
17 AMEND THE COMMISSION'S BUDGET REVIEW
18 PROCESS.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 23-115-206(a)(8), concerning the annual
25 report of the Arkansas Lottery Commission, is amended to read as follows:

26 (8)(A) Submit monthly ~~and annual~~ reports to the Governor and the
27 Arkansas Lottery Commission Legislative Oversight Committee disclosing the
28 following budgeted and actual information for the reporting period and
29 cumulatively for the fiscal year:

30 (i) ~~total~~ Total lottery revenues;
31 (ii) ~~prize~~ Prize disbursements;
32 (iii) ~~operating~~ Operating expenses;
33 (iv) ~~net~~ Net assets; and
34 (v) ~~administrative~~ Administrative expenses ~~of the~~
35 ~~commission during the reporting period.~~

36 (B)(i) ~~The initial annual report shall describe the~~

Attachment D



1 ~~organizational structure of the commission and summarize the functions~~
2 ~~performed by each organizational division within the commission. The~~
3 commission shall submit a comprehensive annual financial report to the
4 Governor and to the Arkansas Lottery Commission Legislative Oversight
5 Committee by placing the report on the commission's website and providing
6 notice of its availability to the Governor and to the Arkansas Lottery
7 Commission Legislative Oversight Committee.

8 ~~(ii) Future annual reports describe any revisions to~~
9 ~~the organizational structure since the filing of the previous annual report;~~

10 (C)(i) The comprehensive annual financial report shall
11 comply with Government Accounting Standards Board Standard 34 and follow the
12 guidelines of the Certificate of Achievement for Excellence in Financial
13 Reporting Program of the Government Finance Officers Association.

14 (ii) The Arkansas Lottery Commission Legislative
15 Oversight Committee shall identify the statistical data required for
16 compliance with this subdivision (a)(8)(C).

17 (D) The comprehensive annual financial report shall
18 include without limitation:

19 (i) Information concerning the commissioners of the
20 Arkansas Lottery Commission;

21 (ii) A current organizational chart;

22 (iii) Information on each type of lottery game
23 offered by the Arkansas Scholarship Lottery, game promotions, or other
24 activities related to games during the fiscal year;

25 (iv) The annual financial audit report made to the
26 Legislative Joint Auditing Committee;

27 (v) A statement of revenue, expenses, and changes in
28 net assets for each fiscal year since inception of the Arkansas Scholarship
29 Lottery;

30 (vi) Separate reports from each component or
31 department of the commission or Arkansas Scholarship Lottery, including
32 without limitation sales, marketing, retailers, gaming operations, players,
33 and security;

34 (vii) A fiscal year-end report on any information
35 required to be reported by the commission on a monthly basis, including
36 without limitation:

1 (a) Unclaimed lottery prize money under § 23-
 2 115-403;

3 (b) The Scholarship Shortfall Reserve Trust
 4 Account under § 23-115-802; and

5 (c) Minority-owned businesses and female-owned
 6 business participation under § 23-115-401;

7 (viii) Information concerning the Arkansas
 8 Scholarship Lottery's industry standings or rankings;

9 (ix) Information concerning the scholarships awarded
 10 from net lottery proceeds, including without limitation:

11 (a) Demographic reports from the Department of
 12 Higher Education for each full semester during the fiscal year on
 13 accessibility to scholarships, award amounts for each approved institution of
 14 higher education; and

15 (b) The department's report to the Arkansas
 16 Lottery Commission Legislative Oversight Committee required under § 6-85-
 17 219(b);

18 (x) A report from the Lottery Retailer Advisory
 19 Board, if a report was received during the fiscal year;

20 (xi) Where to find information on gambling disorder
 21 treatment and education programs;

22 (xii) Where to find website information on rules,
 23 gaming, and frequently asked questions; and

24 (xiii) Contact information for the Arkansas
 25 Scholarship Lottery and key employees of the commission;

26
 27 SECTION 2. Arkansas Code § 23-115-206(a)(10), concerning the annual
 28 operating budget of the Arkansas Lottery Commission, is amended to read as
 29 follows:

30 (10)(A) Submit to the Cochairs of the Arkansas Lottery
 31 Commission Legislative Oversight Committee by April 30 of each year ~~a copy of~~
 32 the estimated annual operating budget for the commission for the next fiscal
 33 year.

34 (B) ~~The proposed~~ At a minimum, the estimated annual
 35 operating budget submitted for the Arkansas Lottery Commission Legislative
 36 Oversight Committee's review shall be accompanied by:

1 (i) ~~Are~~ Contain an estimate of the net proceeds to be
2 available for scholarships and grants during the succeeding fiscal year; ~~and~~

3 (ii) Compare the:

4 (a) Actual revenues and expenditures for the
5 last completed fiscal year;

6 (b) Budgeted revenues and expenditures for the
7 current fiscal year; and

8 (c) Estimated revenues and expenditures for
9 the next fiscal year;

10 (iii) Contain an explanation of increases or
11 decreases in revenues and expenditures shown in the estimated annual
12 operating budget for the next fiscal year compared to the budgeted revenues
13 and expenditures for the current fiscal year;

14 (iv) Classify all revenues and expenditures by
15 specific purpose instead of "miscellaneous" or "other";

16 (v) Contain a schedule of the total amounts of
17 regular salaries, extra help compensation, overtime compensation, and
18 personal services matching as defined in § 19-4-521; and

19 ~~The following information for each employment~~
20 ~~classification~~ For each position title authorized under §§ 23-115-305 – 23-
21 115-307, contain a schedule of the annual salary, special allowance, or grade
22 and include:

23 (a) The total number of persons currently
24 employed;

25 (b) The number of ~~white~~ Caucasian male
26 employees;

27 (c) The number of ~~white~~ Caucasian female
28 employees;

29 (d) The total number of Caucasian employees;

30 (e) The number of ~~black~~ African-American male
31 employees;

32 (f) The number of ~~black~~ African-American
33 female employees;

34 (g) The number of other employees who are
35 members of racial minorities; and

36 (h) The total number of minorities currently

1 employed; and

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APPROVED: 04/01/2011