

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### A G E N D A

#### COMMITTEE ON COUNTIES AND MUNICIPALITIES

THURSDAY, OCTOBER 12, 2023

1:30 P.M.

ROOM 151 – STATE CAPITOL BUILDING  
LITTLE ROCK, AR

#### Members

Senator Mark Johnson, Chair  
Senator Steve Crowell, Vice Chair  
Senator Kim Hammer  
Senator Ben Gilmore  
Senator Matt Stone  
Senator Scott Flippo

#### First Alternates

Senator Stephanie Flowers  
Senator Reginald Murdock

Representative Johnny Rye, Chair  
Representative Kendon Underwood, Vice Chair  
Representative Jon S. Eubanks  
Representative Lanny Fite  
Representative Karilyn Brown  
Representative John Maddox  
Representative Carol Dalby  
Representative Kendra Moore

Representative Stephen Magie  
Representative Stephen Meeks  
Representative Lane Jean  
Representative DeAnn Vaught  
Representative DeAnna Hodges

- A. Call to Order by Chair
- B. Adoption of Minutes of the September 7, 2023 meeting
- C. Review of Reports (Refer to the Synopsis)
- D. Discussion with Gould Mayor and City Council Regarding Improvement of Financial Records
- E. The next meetings of the Legislative Joint Auditing Committee will be held on November 8, 2023.
- F. Adjournment



**Legislative Joint Auditing Committee  
Arkansas Legislative Audit  
Standing Committee on Counties and Municipalities  
October 12, 2023**



City of Winslow – 2022, 2021, 2020  
City of Holly Grove – 2021  
Town of Datto – 2022  
City of Oak Grove Heights – 2022  
City of Weiner – 2022  
City of Oppelo – 2022  
Prosecuting Attorney  
Seventh Judicial District  
Hot Spring and Grant Counties  
December 31, 2022 and 2021  
City of Greenland – 2022, 2021  
Independence County – 2022  
Crawford County – 2022  
Town of Poyen – 2022, 2021  
City of Crawfordsville – 2022  
Town of Delaplaine – 2022  
Town of Waldenburg – 2022  
Upper Southwest Regional Solid Waste  
Management District  
December 31, 2022  
Turner, Rodgers, Manning & Plyler, CPAs  
Southwest Central Regional Solid Waste  
Management District  
December 31, 2019  
JWCK, CPAs  
Southwest Central Regional Solid Waste  
Management District  
December 31, 2021  
Alexander Thompson Arnold, CPA  
St. Francis County – 2022  
Town of Success – 2022  
Arkansas County – 2021  
De Valls Bluff Water and Sewer Department  
August 31, 2022  
Meyer & Ward, CPAs  
Guion Water System  
December 31, 2022  
Timothy L. Blansett, CPA  
Ward Water and Sewer System  
December 31, 2022  
Whitmire, Robinson & CO, CPAs  
Pleasant Grove Water Association, Inc.  
December 31, 2022  
Timothy L. Blansett, CPA  
Rison Water and Sewer System  
December 31, 2021  
Turner, Rodgers, Manning & Plyler, CPAs  
Marysville Water Association, Inc.  
August 31, 2020  
Berry & Associates, CPAs  
Marysville Water Association, Inc.  
August 31, 2021  
Berry & Associates, CPAs  
Marysville Water Association, Inc.  
August 31, 2022  
Berry & Associates, CPAs

Mt. Holly Public Water Authority  
December 31, 2018  
Berry & Associates, CPAs  
Mt. Holly Public Water Authority  
December 31, 2021  
Berry & Associates, CPAs  
Mt. Holly Public Water Authority  
December 31, 2022  
Berry & Associates, CPAs  
New Hope Water Association, Inc.  
September 30, 2018  
Berry & Associates, CPAs  
New Hope Water Association, Inc.  
September 30, 2019  
Berry & Associates, CPAs  
New Hope Water Association, Inc.  
September 30, 2020  
Berry & Associates, CPAs  
New Hope Water Association, Inc.  
September 30, 2021  
Berry & Associates, CPAs  
New Hope Water Association, Inc.  
September 30, 2022  
Berry & Associates, CPAs  
Four Mile Hill Water Association, Inc.  
December 31, 2021  
Turner, Williams & Associates, CPAs  
Four Mile Hill Water Association, Inc.  
December 31, 2022  
Turner, Williams & Associates, CPAs  
City of Subiaco – 2022, 2021  
Town of Daisy – 2022, 2021, 2020  
Greene County – 2022  
Southwest Central Regional Solid Waste  
Management District  
December 31, 2020  
JWCK, CPAs  
Arkadelphia Water and Sewer System  
December 31, 2020  
Turner, Rodgers, Manning & Plyler, CPAs  
Arkadelphia Water and Sewer System  
December 31, 2021  
Turner, Rodgers, Manning & Plyler, CPAs  
Batts-Lapile Public Water Authority  
October 31, 2022  
Berry & Associates, CPAs  
Burdette Water and Sewer Department  
December 31, 2022  
S. Don Ray, CPA  
Centerton Waterworks & Sewer Commission  
December 31, 2019  
Landmark, CPAs  
Damascus Water Department  
December 31, 2022  
Conner & Sartain, CPAs

Earle Water and Sewer Works  
December 31, 2019  
Meyer & Ward, CPAs  
Viola Water Department  
December 31, 2020  
Brian L. Haas, CPA  
City of Paragould – 2022  
City of Dierks – 2022, 2021, 2020  
Town of Oden – 2022, 2021, 2020  
Town of Lonsdale – 2022, 2021  
Town of Beedeville – 2022  
City of Grady – 2022  
City of McRae – 2022  
City of Colt – 2022  
Town of Viola – 2022  
City of Ward – 2022  
City of Belleville – 2022, 2021  
City of Caddo Valley – 2022, 2021  
Prosecuting Attorney  
Sixth Judicial District  
Pulaski and Perry Counties  
December 31, 2022  
City of Parkdale – 2021, 2020  
City of Redfield – 2021, 2022  
City of Atkins – 2022  
Town of Omaha – 2022, 2021, 2020  
City of Junction City – 2022  
Town of Beaver – 2022, 2021, 2020  
City of Lonoke – 2022  
City of Jonesboro – 2022  
Town of Zinc – 2022, 2021, 2020  
City of McDougal – 2022  
City of Morrilton – 2022  
City of Biscoe – 2022  
City of Elkins – 2022  
Community Water System  
December 31, 2022  
Forvis, CPAs  
City of Taylor – 2021, 2020  
City of Little Rock  
December 31, 2022  
Forvis, CPAs  
City of Hot Springs  
December 31, 2022  
Forvis, CPAs  
Northeast Arkansas Regional Solid  
Waste Management District  
December 31, 2022  
Thomas, Speight & Noble, CPAs  
City of Traskwood – 2022  
City of Brinkley – 2022, 2021  
City of Tontitown – 2022, 2021  
City of Caldwell – 2022  
City of Fouke – 2022, 2021, 2020  
Prosecuting Attorney  
Eighth Judicial District North  
Hempstead and Nevada Counties  
December 31, 2022

City of Briarecliff – 2022, 2021