

Arkansas

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

AGENDA

**COMMITTEE ON COUNTIES AND MUNICIPALITIES
THURSDAY, FEBRUARY 8, 2024**

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 January 11, 2024 meeting
- C. Discussion of Act 709 of 2021, Repayment of Turnback Funds
 1. Town of Haynes
 2. Town of Jericho
- D. Review of Reports (Refer to the Synopsis)
- E. City of Bauxite – Mayor – Update on Private Audits
- F. The next meetings of the Legislative Joint Auditing Committee will be held on June 13, 2024.
- G. Adjournment



Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
February 8, 2024



Town of Birdsong – 2022	Blevins Water & Sewer System
City of Harrisburg – 2022	December 31, 2022
City of Leachville – 2022	Turner Rodgers, Manning & Plyer, CPAs
City of Star City – 2022	Blevins Water & Sewer System
Town of Wabbaseka 2021	December 31, 2021
Woodruff County – 2022	Turner Rodgers, Manning & Plyer, CPAs
City of Lockesburg – 2022, 2021, 2020	North Garland County Regional Water District
City of Caraway – 2022	September 30, 2023
Town of Sedgwick – 2022	Berry & Associates, CPAs
Trumann Water Works	Diamond City Water & Sewer Department
December 31, 2022	December 31, 2022
Thomas, Speight & Noble, CPAs	Berry & Associates, CPAs
City of Pyatt Water System	White River Regional Solid Waste Management
December 31, 2022	District
Cynthia Bearden, CPA	June 30, 2023
Northeast Public Water Authority	Welch, Couch & Company, CPAs
December 31, 2022	Walkerville Water System, Inc.
Brian L. Haas, CPA	December 31, 2022
Pine Bluff Wastewater Utility	Wood and Wood, CPAs
December 31, 2022	Johnson Township Public Water Authority
Forvis, CPAs	March 31, 2023
Sulphur Rock Sewer Department	Berry & Associates, CPAs
December 31, 2021	City of Maumelle
Bonds & Company, CPAs	December 31, 2021
Southeast Bradley County Water District	Forvis, CPAs
December 31, 2022	Alpine Public Water Authority
Searcy & Associates, CPAs	April 30, 2023
Pocahontas Water and Sewer Commission	Echols, Thompson & Kneebone, CPAs/ Turner Rodgers, Manning & Plyler, CPAs
December 30, 2022	Rogers Water Utilities Water Department
Thomas, Speight & Noble, CPAs	June 30, 2023
City Cooperation Russellville Water & Sewer	Landmark, CPAs
June 30, 2023	Rogers Water Utilities Sewer Department
Shoptaw, Labahn & Company, CPAs	June 30, 2023
Perry Water and Sewer Department	Landmark, CPAs
December 31, 2022	Rosston Water Department
Jones and Lawton, CPAs	December 31, 2022
City of West Fork, Arkansas	Turner Rodgers, Manning & Plyler, CPAs
December 31, 2021	Rosston Water Department
Hubbs & Whitehead, CPAs	December 31, 2021
Lawson-Urbana Public Water Authority	Turner Rodgers, Manning & Plyler, CPAs
December 31, 2022	Greenwood Water and Sewer Fund
Berry & Associates, CPAs	December 31, 2022
Crowley's Ridge Water Association, Inc.	Gammill, Boyd & Anderson, CPAs
December 31, 2022	City of Gosnell
Meyer & Ward, CPAs	December 31, 2021
Hermitage Water & Sewer System	Thomas, Speight & Noble, CPAs
December 31, 2022	Grayrock Water Users Association, Inc.
Turner Rodgers, Manning & Plyler, CPAs	June 30, 2023
Brookland, Utilities Department	J Bauer, CPA
December 31, 2022	East Arkansas Regional Solid Waste
Thomas, Speight & Noble, CPAs	Management District
City of Hackett Water and Sewer Department	June 30, 2023
June 30, 2023	Meyer A & Ward, CPAs
Przybysz & Associates	City of Pocahontas – 2022
City of Ozark – 2022	Randolph County – 2022
Hempstead County – 2022	

City of Lake View Water and Sewer
Department (Phillips)
December 31, 2022

Meyer & Ward, CPA
City of Rison – 2022, 2021
City of Manila – 2022

City of Cabot – 2022
Town of Haynes – 2022
Town of St. Paul – 2022, 2021, 2020

City of Tuckerman – 2022
Town of Gilbert – 2022, 2021

City of Lincoln
December 31, 2022

Berry & Associates, CPAs
Washington Water Department
December 31, 2021
Turner Rodgers, Manning & Plyler, CPAs

Washington Water Department
December 31, 2022
Turner Rodgers, Manning & Plyler, CPAs

Searcy Water Utilities
June 30, 2023
Forvis, CPAs

Montgomery County Regional Public Water Authority
December 31, 2022

Searcy & Associates, CPAs
Marked Tree Water and Sewer Fund
December 31, 2022
Berry & Associates, CPAs

Knoxville Water Department
December 31, 2022
King Jacobs & Lorfing, CPAs

Quinn Water Association, Inc.
March 31, 2022
Berry & Associates, CPAs

Quinn Water Association, Inc.
March 31, 2023
Berry & Associates, CPAs

Stamps Water Works
December 31, 2019
Turner Rodgers, Manning & Plyler, CPAs

Stamps Water Works
December 31, 2020
Turner Rodgers, Manning & Plyler, CPAs

Mount Ida Water & Sewer Department
December 31, 2022
Searcy & Associates, CPAs

Diaz Water and Sewer Department
December 31, 2022
Todd & Associates, CPAs

Town of Bauxite
December 2021
Stephens P. Savage, CPA

Town of Bauxite
December 2020
Stephens P. Savage, CPA

Town of Bauxite
December 2019
Stephens P. Savage

City of Heber Springs – 2022
City of Little Flock – 2022, 2021, 2020
City of Evening Shade – 2022, 2021

Chicot County – 2022

Boone County – 2022

Carroll County – 2022

City of Lowell – 2022

Town of Tull – 2022, 2021

Lawrence County – 2022

City of Piggott – 2022

Lepanto Public Utilities Department
December 31, 2022

Thomas, Speight & Noble, CPAs