

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**

**A BILL ACT 187 OF 1991**  
**HOUSE BILL 1120**

4 **By: Representative Thicksten, S. Miller, McQuiston**

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**For An Act To Be Entitled**

8 "AN ACT TO REQUIRE LEGISLATIVE GOVERNING BODIES OF  
9 COUNTIES AND MUNICIPALITIES TO REVIEW AUDIT REPORTS IN AN  
10 OPEN MEETING; TO REQUIRE THE LEGISLATIVE GOVERNING BODIES  
11 TO TAKE APPROPRIATE ACTION CONCERNING RECOMMENDATIONS  
12 CONTAINED IN THE REPORTS; TO REQUIRE DOCUMENTATION  
13 THEREOF; AND FOR OTHER PURPOSES."

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15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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17 SECTION 1. Review of Audit Report by Board. The audit reports and  
18 accompanying comments and recommendations relating to any county or  
19 municipality of this State prepared pursuant to the provisions of Arkansas  
20 Code Annotated §§10-4-202, 14-58-101, or other Code provisions shall be  
21 reviewed by the applicable legislative governing body. The audit report and  
22 accompanying comments and recommendations shall be reviewed at the first  
23 regularly scheduled meeting following receipt of the audit report if the audit  
24 report is received by the governing body prior to ten (10) days of the  
25 regularly scheduled meeting. If the audit report is received by the governing  
26 body within ten (10) days of a regularly scheduled meeting, the audit report  
27 may be reviewed at the next regularly scheduled meeting after the ten (10) day  
28 period. The governing body shall take appropriate action relating to each  
29 finding and recommendation contained in the audit report. The minutes of the  
30 governing body shall document the review of the findings and recommendations  
31 and the action taken by the governing body.

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33 SECTION 2. All provisions of this Act of a general and permanent nature  
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
35 Revision Commission shall incorporate the same in the Code.

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1           SECTION 3. If any provision of this Act or the application thereof to  
2 any person or circumstance is held invalid, such invalidity shall not affect  
3 other provisions or applications of the Act which can be given effect without  
4 the invalid provision or application, and to this end the provisions of this  
5 Act are declared to be severable.

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7           SECTION 4. All laws and parts of laws in conflict with this Act are  
8 hereby repealed.

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APPROVED: 2-19-91

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