

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

# A Bill

HOUSE BILL 1736

5 By: Representative Hammer  
6 By: Senator Hickey  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE REPORT OF A  
10 LOSS OF PUBLIC FUNDS; AND FOR OTHER PURPOSES.  
11

### Subtitle

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14 TO AMEND THE LAW CONCERNING THE REPORT OF  
15 A LOSS OF PUBLIC FUNDS.  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code § 25-1-124(b)(1), concerning reporting by a  
21 public employee, is amended to read as follows:

22 (b)(1) A public employee with supervisory fiduciary responsibility  
23 over all fiscal matters of a public employer shall report to Arkansas  
24 Legislative Audit a loss of public funds that amounts to one thousand dollars  
25 (\$1,000) or more in one (1) calendar year ~~to Arkansas Legislative Audit,~~  
26 including without limitation:

27 (A) Apparent unauthorized disbursements of public funds;

28 or

29 (B) The apparent theft or misappropriation of public funds  
30 or property.  
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33 APPROVED: 03/15/2017  
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