

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4

As Engrossed: H2/20/97

A Bill

ACT 398 OF 1997
SENATE BILL 240

5 By: Senators Boozman, Brown, Hunter, Jeffries, Webb, and Wyrick
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For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE ANNOTATED § 8-6-701 ET SEQ.
10 TO REQUIRE REGIONAL SOLID WASTE MANAGEMENT BOARDS TO ADOPT
11 AUDIT PROCEDURES; AND FOR OTHER PURPOSES."
12

Subtitle

13 "TO REQUIRE REGIONAL SOLID WASTE
14 MANAGEMENT BOARDS TO ADOPT AUDIT
15 PROCEDURES"
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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 Annotated § 8-6-704, pertaining to the powers
21 and duties of regional solid waste management boards, is amended by adding a
22 new subsection to read as follows:

23 "(d)(1) Each regional solid waste management board shall procure an
24 annual financial audit of the district. Such audits shall be conducted
25 following each board's fiscal year end. Regional solid waste management funds
26 which are subject to audit in conjunction with a single audit performed
27 consistant with Governmental Auditing and Reporting Standards are not required
28 to have a separate audit.

29 (2) Each district shall choose and employ accountants, in good standing
30 with the Arkansas State Board of Public Accountancy, to conduct these audits
31 in accordance with Governmental Auditing and Reporting Standards issued by the
32 Comptroller General of the United States. The regional solid waste management
33 district shall pay for such audits from their administrative monies.

34 (3) Each audit report and accompanying comments and recommendations
35 shall be reviewed by the appropriate regional solid waste management board.

36 (4) Copies of each audit report of a regional solid waste management

1 district shall be filed with the department and with the Division of
2 Legislative Audit. In addition, one copy of the audit report shall be kept
3 for public inspection with the books and records of the district.

4 (5) Failure to provide a full and complete audit report, as required by
5 this subchapter, shall prohibit future distribution of revenue from funding
6 programs that are administered by the department, unless otherwise authorized
7 by the director."

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9 SECTION 2. All provisions of this act of a general and permanent nature
10 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
11 Revision Commission shall incorporate the same in the Code.

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13 SECTION 3. If any provision of this act or the application thereof to
14 any person or circumstance is held invalid, such invalidity shall not affect
15 other provisions or applications of the act which can be given effect without
16 the invalid provision or application, and to this end the provisions of this
17 act are declared to be severable.

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19 SECTION 4. All laws and parts of laws in conflict with this act are
20 hereby repealed.

21 /s/Senator Boozman

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23 APPROVED:3-07-97

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