

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011

A Bill

HOUSE BILL 1591

4
5 By: Representatives Summers, T. Bradford, English, Vines
6 By: Senators B. Sample, E. Williams

For An Act To Be Entitled

9 AN ACT CONCERNING THE ANNUAL AUDIT OF THE FINANCIAL
10 AFFAIRS OF CERTAIN CITIES; AND FOR OTHER PURPOSES.

Subtitle

14 CONCERNING THE ANNUAL AUDIT OF THE
15 FINANCIAL AFFAIRS OF CERTAIN CITIES.

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

19
20 SECTION 1. Arkansas Code § 14-47-126 is amended to read as follows:
21 14-47-126. Annual audit.

22 The board of directors shall be obligated to have the financial affairs
23 of the city audited annually by the Division of Legislative Audit of the
24 State of Arkansas or by an independent certified public accountant who is not
25 otherwise in the service of the city.

26
27 SECTION 2. Arkansas Code § 14-48-123 is amended to read as follows:
28 14-48-123. Annual audit.

29 The board of directors shall have the financial affairs of the city
30 audited annually by the Division of Legislative Audit of the State of
31 Arkansas or by an independent certified public accountant who is not
32 otherwise in the service of the city.

