

Arkansas



Sen. Jason Rapert
Senate Chair
Sen. Eddie Cheatham
Senate Vice Chair

Rep. Richard Womack
House Chair
Rep. DeAnn Vaught
House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

AGENDA

COMMITTEE ON COUNTIES AND MUNICIPALITIES
THURSDAY, DECEMBER 3, 2020
1:00 P.M.
ROOM A – MAC BUILDING
LITTLE ROCK, AR

Committee meetings are open to the public. However, there is limited seating due to the social distancing requirements and members of the public shall wear a mask while in the Big MAC Building.

Members

Senator John Cooper, Chair
Senator Mark Johnson, Vice Chair
Senator Larry Teague
Senator Bill Sample
Senator Terry Rice
Senator Greg Leding

First Alternates

Senator Ronald Caldwell
Senator Jane English

Senator Alan Clark

Representative Danny Watson, Chair
Representative Johnny Rye, Vice Chair
Representative Jasen Kelly
Representative Rebecca Petty
Representative Tippi McCullough
Representative David Hillman
Representative Jeff Wardlaw
Representative Justin Gonzales

Representative Reginald Murdock
Representative Douglas House
Representative Harlan Breaux
Representative Cameron Cooper
Representative Don Glover

Representative Les Warren

- A. Call to Order by Chair
- B. Adoption of Minutes of the October 8, 2020 meeting
- C. Review of Reports
(Refer to the Synopsis)
- D. The next meeting will tentatively be April 8, 2021
- E. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
December 3, 2020**



City of Harrisburg – 2019
Desha County – 2019
City of Chidester – 2019, 2018
Keiser Water and Sewer
December 31, 2019
S. Don Ray, CPA
Midway Public Water Authority
December 31, 2019
Jackson, Howell & Associates, CPAs
Russell Municipal Water and Sewer System
December 31, 2019
Turner, Williams & Associates, CPAs
Walnut Ridge Water and Sewer Works
June 30, 2020
Thomas, Speight & Noble, CPAs
Alma Water and Sewer Fund
December 31, 2019
Gammill, Boyd & Anderson, CPAs
Banks Water and Sewer System
December 31, 2018
Searcy & Associates, CPAs
Keiser Water and Sewer
December 31, 2018
S. Don Ray, CPAs
Sebastian County Regional Solid Waste
Management District
December 31, 2019
John Langham & Co., CPAs
Miller County – 2019
Town of Georgetown – 2019
City of Glenwood – 2019
Town of Perry – 2019
City of West Memphis – 2019
City of Centerton – 2019
Prosecuting Attorney
Seventeenth Judicial District
White and Prairie Counties
December 31, 2019 and 2018
Town of Omaha – 2019, 2018, and 2017
Prosecuting Attorney
Fifteenth Judicial District
Yell, Conway, Logan and Scott Counties
December 31, 2019
Prosecuting Attorney
Eighth Judicial District
Miller and Lafayette Counties
December 31, 2019 and 2018
City of Mansfield – 2019
City of Judsonia – 2019
City of Johnson – 2019
City of East Camden – 2019
City of Piggott – 2019
City of White Hall – 2019
City of Pea Ridge – 2019
Grant County – 2019
City of Bald Knob – 2020

Lincoln County – 2019
City of Marmaduke – 2019
Mountain Pine Water & Sewer Department
December 31, 2019
Berry & Associates, CPAs
Bee Branch Water Association, Inc.
December 31, 2019
Conner & Sartain, CPAs
Marmaduke Water and Sewer Department
December 31, 2019
Scherer, Grayham, & Clark, CPAs
Forrest City Water and Sewer Utility
December 31, 2019
Meyer & Ward, CPAs
West River Valley Regional
Solid Waste Management District
December 31, 2019
Jones & Lawton, CPAs
City of Bryant
December 31, 2019
Jordan, Woosley, Crone, Keaton, CPAs
City of Conway
December 31, 2019
BKD, CPAs
Lafe Wastewater Department
December 31, 2019
Williams & Morris, CPAs
Clay County Regional Water Distribution District
June 30, 2020
Baker Firm, CPAs
Tuckerman Water and Sewer District
December 31, 2018
Bonds & Co., CPAs
Tuckerman Water and Sewer District
December 31, 2019
Bonds & Co., CPAs
Dyer Water and Sewer Department
December 31, 2019
Berry & Associates, CPAs
City of Magnolia
December 31, 2019
Robert L. Edstrom, CPA
City of Magnolia
December 31, 2018
Robert L. Edstrom, CPA
City of Magnolia
December 31, 2017
Robert L. Edstrom, CPA
City of Van Buren – 2019
Sharp County – 2019
City of Waldron – 2019
City of Austin – 2019
City of Monticello – 2019

City of Clarendon – 2019
 City of Cammack Village – 2019
 City of Diamond City – 2019, 2018
 City of Plumerville – 2019, 2018
 Town of McNab – 2019, 2018
 City of Ogden – 2019, 2018
 City of Felsenthal – 2019, 2018
 City of Taylor – 2019, 2018
 Prosecuting Attorney
 Eleventh Judicial District
 Jefferson and Lincoln Counties
 December 31, 2019
 Prosecuting Attorney
 Sixteenth Judicial District
 Independence, Cleburne, Stone, IZard, and
 Fulton Counties
 December 31, 2019
 Town of Rondo – 2019
 Conway County – 2019
 Town of Franklin – 2019, 2018 and 2017
 City of McRae – 2019
 Prairie County – 2019
 Pike County – 2019
 Crawford County – 2019
 Town of Jacksonport – 2018, 2019
 City of Hartman – 2019, 2018
 City of Arkadelphia – 2019
 City of Sulphur Springs – 2019
 Baxter County – 2019
 City of Ash Flat – 2019, 2018
 City of Blevins – 2019, 2018
 City of Cave City – 2019, 2018
 Sebastian County – 2019
 Town of Beedeville – 2019, 2018, 2017
 Town of Oden – 2019, 2018
 City of Forrest City – 2019
 Town of Wynne – 2019
 City of Lepanto – 2019
 City of Manila – 2019
 City of McCrory – 2019
 City of DeValls Bluff – 2019
 Pollard Water and Sewer Department
 December 31, 2019
 Thomas, Speight & Noble, CPAs
 Pollard Water and Sewer Department
 December 31, 2018
 Thomas, Speight & Noble, CPAs
 Norman Water and Sewer Department
 December 31, 2019
 Banks, CPAs
 Monticello Enterprise Fund
 December 31, 2019
 Richard L. Maxwell & Associates, CPAs
 Madison County Regional Water District
 December 31, 2019
 Berry & Associates, CPAs
 Hamburg Water, Rural Water, and
 City Sewer System
 December 31, 2019
 Richard L. Maxwell & Associates, CPAs
 Hackett Water and Sewer Department
 June 30, 2020
 Przybysz & Associates, CPAs
 Gillham Waterworks
 December 31, 2019
 Berry & Associates, CPAs
 Dell Water, Sewer and Garbage Fund
 December 31, 2019
 Prz CPAs & Advisors
 City of Dyer – 2019
 Dell Water, Sewer and Garbage Fund
 December 31, 2018
 Przybysz & Associates, CPAs
 Buffalo Island Regional Water District
 June 30, 2020
 Despain, Luther, Short & Co., CPAs
 Beaverfork Volunteer Fire Department, Inc.
 December 31, 2015
 Lisa Stephens, CPA
 Winslow Water Department
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Weiner Water Works and Sewer System
 June 30, 2020
 Despain, Luther, Short & Co., CPAs
 Turrell Water and Sewer Department
 December 31, 2018
 Meyer & Ward, CPAs
 Searcy Water Utilities
 June 30, 2020
 Hamilton, Cherry, Spradlin & Mandrell, CPAs
 Rogers Water Utilities Water Department
 June 30, 2020
 Landmark, CPAs
 Rogers Water Utilities Sewer Department
 June 30, 2020
 Landmark, CPAs
 City of Clinton – 2019
 Town of Jerome – 2019, 2018
 Nashville Water and Sewer System
 Enterprise Fund
 December 31, 2019
 Wilf & Henderson, CPAs
 Ozark Water and Sewer Department
 December 31, 2019
 King Jacobs & Lorfing, CPAs
 Waldo Water and Sewer System
 December 31, 2018
 Parks & Co., CPAs
 England Municipal Water and Sewer Department
 December 31, 2019
 Cobb & Suskie, CPAs
 Parkers Chapel Water Association
 June 30, 2020
 Berry & Associates, CPAs
 Town of Pleasant Plains – 2019, 2018, 2017
 West Stone County Water Association
 Public Water Authority
 June 30, 2020
 Turner, Williams & Association, CPAs
 Town of Hector – 2019, 2018
 City of Monette – 2019
 City of Morrilton – 2019
 Jefferson County – 2019
 Independence County – 2019
 Logan County – 2019
 Town of Banks – 2019, 2018

Town of Anthonyville – 2019
Town of Okolona – 2019, 2018
Hot Spring County – 2019
City of Wooster – 2019, 2018
City of Guy – 2019
City of Pangburn – 2019
Town of Wabbaseka – 2019