

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, SEPTEMBER 10, 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 February 27, 2020 meeting
- C. Discussion of Ark. Code Ann. § 14-59-117:
 1. Town of Allport
 2. Town of Jericho
- D. Review of Reports
(Refer to the Synopsis)
- E. The next meeting will be October 8, 2020
- F. Adjournment



Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
September 10, 2020



St. Francis County -2018
Town of Cove – 2018
Union County – 2018
Town of Sunset – 2018, 2017
City of Huntsville – 2018
City of Greenwood – 2018
City of Dardanelle – 2018
Town of Tillar – 2018
City of Pocahontas – 2018
City of Fairfield Bay – 2018
City of Waldron – 2018
City of Black Rock – 2018
Town of Edmondson – 2018
Carroll County – 2018
Crittenden County – 2018
Desha County – 2018
Nevada County – 2018
Town of Hatfield – 2019
Town of Poyen – 2018
Town of Haynes – 2018
Phillips County – 2018
Mena Water Utilities
October 31, 2019
Przybysz & Associates, CPAs
West Ashley County Water Association
June 30, 2018
Richard L. Maxwell & Associates, CPAs
Crossett Water Commission
December 31, 2018
Richard L. Maxwell & Associates, CPAs
Crossett Sewer Fund
December 31, 2018
Richard L. Maxwell & Associates, CPAs
Foreman Water and Sewer Fund
December 31, 2019
Berry & Associates, CPAs
Charleston Water and Sewer Department
October 31, 2019
Landmark, CPAs
Oxford Water Department
December 31, 2019
Welch, Couch & Co., CPAs
Highway 63 Water Users Association, Inc.
December 31, 2019
Searcy & Associates, CPAs
Fordyce Water and Sewer Funds
December 31, 2018
Searcy & Associates, CPAs
Donaldson Sewer System
December 31, 2018
Robert Reid, CPA
Donaldson Sewer System
December 31, 2017
Robert Reid, CPA

West Saline Water Users Association, Inc.
December 31, 2019
Searcy & Associates, CPAs
Western Lawrence County
Wastewater Treatment District
December 31, 2018
Welch, Couch & Co., CPAs
Strawberry Water Department
December 31, 2018
Welch, Couch & Co., CPAs
Wire Road Water Association, Inc.
September 30, 2019
Berry & Associates, CPAs
Town of Wester Grove – 2018, 2017
Town of Lafe – 2019, 2018
City of McDougal – 2019, 2018
City of Rison – 2018
Town of Datto – 2019, 2018
City of Corning – 2018
City of Keiser – 2018
Poinsett County – 2018
City of Dermott – 2018
Town of Allport – 2018
Johnson County – 2018
Town of Bassett – 2019, 2018
City of Oak Grove Heights – 2019
City of Portland – 2018
Town of Chester – 2018
Clay County – 2018
City of Brookland – 2019
City of Caldwell – 2018, 2017
City of Lowell – 2018
City of Crossett – 2018
City of Turrell – 2019, 2018
Town of Oil Trough – 2018, 2017
City of Jasper – 2019, 2018, 2017
City of Thornton – 2018
Howard County – 2018
Faulkner County – 2018
Little River County – 2018
Prosecuting Attorney
Twelfth Judicial District
Sebastian County
December 31, 2018
Town of Strawberry – 2019, 2018
City of Des Arc – 2018
Marion County – 2018
Town of Mount Pleasant – 2018, 2017
Town of Magness – 2018, 2017
Town of Birdsong – 2019, 2018
Polk County – 2018
City of Havana – 2019, 2018, 2017
City of Hermitage – 2018
City of Eureka Springs – 2018
City of Parkdale – 2018
Clark County – 2018

Town of Etowah – 2019
 Town of Lynn – 2019, 2018
 City of Barling – 2018
 City of Fordyce – 2018
 City of Sherrill – 2019, 2018
 City of Stephens – 2018
 City of Bay – 2019
 Town of Mount Vernon – 2019, 2018
 City of Ward – 2019
 City of Campbell Station – 2018, 2017
 Prosecuting Attorney
 Twenty-Third Judicial District
 Lonoke County
 December 31, 2018
 City of Haskell – 2019
 Town of Waldenburg – 2019
 City of Russellville – 2018
 City of Oxford – 2018, 2017
 City of Beebe – 2018
 City of Hartford – 2018
 City of Peach Orchard – 2019, 2018
 Madison County – 2018
 City of Wilmar – 2018
 Lonoke County – 2018
 City of Patterson – 2018, 2017
 Town of Joiner – 2019
 Town of Gateway – 2019, 2018, 2017
 Town of Marie – 2019
 City of Winslow – 2019, 2018, 2017
 City of Pottsville – 2019
 City of Greenland – 2019
 Town of Bigelow – 2019, 2018
 Community Water System Public Water Authority
 December 31, 2019
 BKD, CPAs
 Paron-Owensville Water Authority
 June 30, 2017
 Berry & Associates, CPAs
 Paron-Owensville Water Authority
 June 30, 2016
 Berry & Associates, CPAs
 Okolona Water and Sewer System
 December 31, 2019
 Turner, Rodgers, Manning, & Plyler, CPAs
 Toad Suck Public Facilities Board
 December 31, 2019
 Conner & Sartain, CPAs
 Bradley Water and Sewer Fund
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Clarksville Connected Utilities
 September 30, 2019
 King Jacobs & Lorfing, CPAs
 Ola Water and Sewer System
 June 30, 2019
 Shoptaw, Labahn & Co., CPAs
 Clark County Country Water Facilities
 October 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Franklin and Sebastian Public Water Authority
 December 31, 2019
 Alan K. Minor, CPA
 Saline County Waterworks and Sanitary
 Public Facilities Board
 December 31, 2019
 Yoakum, Lovell & Co., CPAs
 Swifton Water and Sewer District
 June 30, 2018
 Bonds & Co., CPAs
 Pottsville Municipal Water and Sewer Department
 December 31, 2018
 Jones & Lawton, CPAs
 Sulphur Springs Water Fund
 December 31, 2015
 Berry & Associates, CPAs
 Benton County Water District #1
 Public Water District
 December 31, 2019
 Berry & Associates, CPAs
 Mineral Springs Water and Sewer System
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Conway Corp Wastewater Department
 December 31, 2019
 Landmark, CPAs
 Conway Corp Water Department
 December 31, 2019
 Landmark, CPAs
 Menifee Municipal Waterworks
 December 31, 2019
 Ramsey Eddington, CPA
 Ozark Mountain Solid Waste District
 June 30, 2019
 David Beauchamp, CPA
 Pulaski County Regional Solid Waste
 Management District
 June 30, 2019
 Cobb & Suskie, CPAs
 City of Lavaca
 December 31, 2019
 Przybysz & Associates, CPAs
 Judsonia Water and Sewer System
 December 31, 2018
 Hamilton, Cherry, Spradlin & Mandrell, CPAs
 Mansfield Water Department
 December 31, 2019
 Przybysz & Associates, CPAs
 Sulphur Springs Water Fund
 December 31, 2016
 Berry & Associates, CPAs
 Gassville Water and Wastewater Fund
 December 31, 2018
 Brian L. Haas, CPA
 Swifton Water and Sewer District
 June 30, 2019
 Bonds & Co., CPAs
 Malvern Water Works
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Ludwig Water Users Association, Inc.
 December 31, 2019
 King Jacobs & Lorfing, CPAs
 Benton Municipal Light and Water Works
 December 31, 2019
 Yoakum, Lovell, & Co., CPAs

Lonoke/White Public Water Authority
 December 31, 2019
 Ellis, Tucker & Aldridge, CPAs
 Bethesda Water Association, Inc.
 September 30, 2019
 Mandy Walker, CPA
 Manila Water and Sewer Department
 December 31, 2018
 Mandy Walker, CPA
 Caddo Valley Water and Sewer System
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Poyen Municipal Waterworks
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Bono Water and Sewer Department
 December 31, 2018
 Mandy Walker, CPA
 City of El Dorado – 2018
 Town of Montrose – 2018
 Town of Lexa – 2018
 Benton County – 2018
 Town of Fountain Lake – 2019
 Town of Black Oak – 2019
 Atkins Water and Sewer System
 June 30, 2019
 Jones & Lawton, CPAs
 Sidney Water Department
 December 31, 2019
 Welch, Couch & Co., CPAs
 Montrose Water Department
 December 31, 2017 and 2016
 Richard L. Maxwell & Associates, CPAs
 Smackover Enterprise and Service Funds
 December 31, 2019
 EGP, CPAs
 Old Bella Vista Property Owners Association
 December 31, 2019
 Przybysz & Associates, CPAs
 Ogden Waterworks
 December 31, 2019
 Przybysz & Associates, CPAs
 James Fork Regional Water District
 December 31, 2019
 Przybysz & Associates, CPAs
 Midland Sewer Department
 December 31, 2019
 Przybysz & Associates, CPAs
 City of Smackover
 December 31, 2019
 EGP, CPAs
 Town of Powhatan – 2019, 2018
 Town of Weldon – 2019, 2018
 City of Newark – 2019 and 2018
 City of Higginson – 2019
 City of Gurdon – 2019
 City of McCrory – 2018
 City of Cushman – 2018, 2017
 Town of Victoria – 2019, 2018
 City of Melbourne – 2019
 City of Bradford – 2018
 City of Summit – 2019, 2018, 2017
 Town of Amagon – 2018, 2017
 Wilson Waterworks and Sewer Fund
 December 31, 2019
 Thomas, Speight & Noble, CPAs
 Beebe Water and Sewer System
 December 31, 2019
 Shoptaw, Labahn & Co., CPAs
 Green Forest Water and Waste Water Department
 December 31, 2019
 Porterfield & Co., CPAs
 Norfolk Water and Sewer Department
 December 31, 2019
 Welch, Couch & Co., CPAs
 Arkadelphia Water and Sewer System
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Craighead County Regional Solid Waste
 Management District
 December 31, 2019
 Despain, Luther, Short & Co., CPAs
 City of Lake View – 2018
 City of Nashville – 2018
 City of Pollard – 2019, 2018
 Town of Tupelo – 2018, 2017
 City of Humphrey – 2019
 Town of Avoca – 2019, 2018
 Town of Ravenden Springs – 2019, 2018
 Hempstead County – 2018
 City of Tyronza – 2019
 Town of Cale – 2019, 2018
 Town of Bluff City – 2019, 2018
 Brinkley Water and Sewer Department
 December 31, 2019
 Berry & Associates, CPAs
 Lake Conway Community Waste Water Utility
 December 31, 2019
 Conner & Sartain, CPAs
 Portland Water and Sewer Fund
 December 31, 2016
 McQueen & Co., CPAs
 Portland Water and Sewer Fund
 December 31, 2017
 McQueen & Co., CPAs
 Fordyce Rural Water Association, Inc.
 December 31, 2019
 Searcy & Associates, CPAs
 Nail-Swain Water Association
 December 31, 2019
 Moore & Aikman, CPAs
 Parthenon Water Association, Inc.
 December 31, 2019
 Moore & Aikman, CPAs
 Lurton-Pelsor Water Association, Inc.
 December 31, 2019
 Moore & Aikman, CPAs
 Bergman Water System
 December 31, 2017
 Searcy & Associates, CPAs
 Madison Water and Sewer Department
 December 31, 2019
 Meyer & Ward, CPAs
 Haskell Water and Sewer Department
 December 31, 2019
 Yoakum, Lovell & Co., CPAs

Sardis Water Association Public Water Authority
December 31, 2019
Yoakum, Lovell & Co., CPAs

McNeil Municipal Water and Sewer Systems
December 31, 2019
Wood & Wood, CPAs

City of Lake Village
December 31, 2018
McLlroy, Keen, Goodman, CPAs

Damascus Water Department
December 31, 2019
Conner & Sartain, CPAs

Mammoth Spring Water and Sewer System
December 31, 2019
Welch, Couch & Co., CPAs

Nashville Rural Water Public Authority
December 31, 2018
Wilf & Henderson, CPAs

Stephens Water and Sewer System
December 31, 2018
Parks & Co., CPAs

Stephens Water and Sewer System
December 31, 2017
Parks & Co., CPAs

City of Osceola
Meyer & Ward, CPAs

City of Garfield – 2019, 2018, 2017

City of Wilmot – 2018

City of Cherry Valley – 2019

City of Portland – 2019

City of Adona – 2019, 2018

Newark Water and Sewer Department
December 31, 2019
Welch, Couch & Co., CPAs

Gould Water and Sewer Commission
December 31, 2019
Alan K. Minor, CPA

Nashville Water and Sewer System Enterprise Fund
December 31, 2017
Wilf & Henderson, CPAs

Sherwood Wastewater Treatment Committee
December 31, 2019
Bonds & Co., CPAs

Kensett Water and Sewer Department
December 31, 2019
Welch, Couch & Co., CPAs

Blytheville Sewer
December 31, 2019
Meyer & Ward, CPAs

Blytheville Waterworks
December 31, 2019
Meyer & Ward, CPAs

Caldwell Water Department
December 31, 2019
Meyer & Ward, CPAs

Runyan Sanitary Sewer Improvement
District No. 211
December 31, 2019
Berry & Associates, CPAs

Mena Water Utilities
October 31, 2018
Przybysz & Associates, CPAs

Benton/Washington Regional Public Water Authority
December 31, 2019
Berry & Associates, CPAs

Lincoln Water and Sewer Department
December 31, 2019
Berry & Associates, CPAs

Jacksonville Wastewater Utility
December 31, 2019
McAlister & Associates, CPAs

Newton County – 2018

Saline County – 2018

Sulphur Springs Water Fund
December 31, 2019
Berry & Associates, CPAs

Prosecuting Attorney
Twenty-First Judicial District
Crawford County
December 31, 2018

City of Rison – 2019

City of Danville – 2019

City of Elkins – 2019

Town of Keo – 2019, 2018

Mt. Pleasant Water Department
December 31, 2019
Welch, Couch & Co., CPAs

Flippin Water and Wastewater Department
December 31, 2018
Ballard & Co., CPAs

Cherokee Village Water Works
Facilities Board of Sharp County
December 31, 2019
Prz CPAS & Advisors, CPAs

Indian Switch Water Association, Inc.
December 31, 2019
Searcy & Associates, CPAs

Airport Road Water Association
December 31, 2018
Searcy & Associates, CPAs

Airport Road Water Association
December 31, 2017
Searcy & Associates, CPAs

Town of Delaplaine – 2019, 2018

Jefferson, Samples and Dexter
Water Users Association, Inc.
December 31, 2019
Searcy & Associates, CPAs

Huntington Water and Sewer Department
December 31, 2019
Przybysz & Associates, CPAs

Wilburn Water Association, Inc.
December 31, 2019
Turner, Williams & Associates, CPAs

North Little Rock Waste Water Utility
December 31, 2019
EGP, CPAs

Furlow Public Water Authority of Lonoke County
December 31, 2019
Ellis, Tucker & Aldridge, CPAs

Central Logan County Public Water Facility Board
September 30, 2019
Przybysz & Associates, CPAs

Wynne Municipal Waterworks and Sewer System
December 31, 2019
Meyer & Ward, CPAs
Cleveland County Rural Water
Users Association, Inc.
December 31, 2019
Searcy & Associates, CPAs
Airport Road Water Association
December 31, 2019
Searcy & Associates, CPAs
Bradley County Rural Water Association, Inc.
December 31, 2019
Searcy & Associates, CPAs
Warren Water and Sewer System
December 31, 2019
Searcy & Associates, CPAs
Dumas Water and Sewer Department
December 31, 2019
Jack Chami, CPA
City of Ola – 2019
Town of Bergman – 2019, 2018
City of Lonoke – 2019
Arkansas County – 2018
Gurdon Municipal Water and Sewer Works
May 31, 2018
Turner, Rodgers, Manning & Plyler, CPAs
Murfreesboro Water & Sewer System
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
Tontitown Water and Sewer Department
December 31, 2019
Berry & Associates, CPAs
Western Lawrence County Wastewater
Treatment District
December 31, 2019
Welch, Couch & Co., CPAs
Strawberry Water Department
December 31, 2019
Welch, Couch & Co., CPAs
Alzheimer Water and Sewer Department
December 31, 2019
Alan K. Minor, CPA
Guion Water System
December 31, 2018
Timothy L. Blansett, CPA
Sparkman Water and Sewer System
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
Northeast Public Water Authority
December 31, 2019
Brian L. Haas, CPA
Ratcliff Water Department
December 31, 2019
Przybysz & Associates, CPAs
Wickes Municipal Water System
December 31, 2019
Przybysz & Associates, CPAs
Texarkana Water Utilities
September 30, 2019
BKD, CPAs
Jasper Water and Sewer Department
December 31, 2016
The Killingsworth Firm, CPA

Jasper Water and Sewer Department
December 31, 2017
The Killingsworth Firm, CPAs
Jasper Water and Sewer Department
December 31, 2018
The Killingsworth Firm, CPAs
Jasper Water and Sewer Department
December 31, 2019
The Killingsworth Firm, CPAs
Bald Knob Water and Sewer Department
December 31, 2019
Turner, Williams & Associates, CPAs
Melbourne Water and Sewer Department
December 31, 2019
Welch, Couch, & Co., CPAs
Searcy County – 2018
City of Grubbs – 2018, 2017
City of Strong – 2018
Town of Zinc – 2019, 2018, 2017
White County – 2019
Town of Ben Lomond – 2019, 2018
Town of Nimmons – 2019
Drew County – 2019
Town of O’Kean – 2019
City of Traskwood – 2019
Prosecuting Attorney
Twenty-Second Judicial District
Saline County
December 31, 2019
Tollette Water & Sewer System
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
Fifty-Six Water Department
December 31, 2019
Welch, Couch, & Co., CPAs
Trumann Water Works
December 31, 2019
Thomas, Speight & Noble, CPAs
Keo Municipal Water and Sewer System
December 31, 2019
Welch, Couch & Co., CPAs
Highland Sewer Department
December 31, 2019
Welch, Couch, & Co., CPAs
Highland Water Authority
March 31, 2020
Welch, Couch & Co., CPAs
Hatfield Water and Sewer Department
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
Conway County Regional Water Distribution District
December 31, 2019
Robert G. Schichtl II, CPA
South Pike County Water Facilities Board
December 31, 2019
Banks, CPAs
McCrary Water and Sewer System Fund
December 31, 2019
Turner, Williams & Associates, CPAs