

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 EDUCATIONAL INSTITUTIONS OF THE LEGISLATIVE JOINT AUDITING COMMITTEE

FRIDAY, SEPTEMBER 11, 2020

8:00 A.M.

**ROOM A – MAC BUILDING
LITTLE ROCK, AR**

MEMBERS

Senator Mathew Pitsch, Chair
Senator Joyce Elliott
Senator Jim Hendren
Senator Bart Hester, Vice Chair
Senator Scott Flippo
Senator Ricky Hill
Representative Stan Berry, Chair
Representative Julie Mayberry, Vice Chair
Representative Spencer Hawks
Representative Brandt Smith
Representative Vivian Flowers
Representative Jack Fortner
Representative Jim Dotson

ALTERNATES

Senator Kim Hammer

Senator James Sturch
Senator Blake Johnson
Representative Charlene Fite

Representative Mark Lowery
Representative Stu Smith
Representative David Fielding
Representative Gary Deffenbaugh

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.

- A. Call to order by Co-Chairman.**
- B. Adoption of Minutes of the February 27, 2020 meeting.**
- C. Review of Reports.**
Refer to the Synopsis
- D. New Business.**
- E. Adjournment.**



LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT
SEPTEMBER 11, 2020
STANDING COMMITTEE ON EDUCATIONAL INSTITUTIONS



AUDIT REPORTS

Ashdown School District
Little River County
June 30, 2019

Little Rock School District
Pulaski County
June 30, 2019

South Arkansas Community College
June 30, 2019

Arkadelphia School District
Clark County
June 30, 2019

Boston Mountain Educational Cooperative
Washington County
June 30, 2019

Cedar Ridge School District
Independence County
June 30, 2019

Cleveland County School District
Cleveland County
June 30, 2019

Dermott School District
Chicot County
June 30, 2019

East Poinsett County School District
Poinsett County
June 30, 2019

Harrisburg School District
Poinsett County
June 30, 2019

Lawrence County School District
Lawrence County
June 30, 2019

Marked Tree School District
Poinsett County
June 30, 2019

Nettleton School District
Craighead County
June 30, 2019

Pea Ridge School District
Benton County
June 30, 2019

Southeast Arkansas Preparatory High School
Jefferson County
June 30, 2019

AUDIT REPORTS (CONT.)

Star City School District
Lincoln County
June 30, 2019

White County Central School District
White County
June 30, 2019

Arkansas Arts Academy
Benton County
Landmark PLC, CPAs
June 30, 2019

Bauxite School District
Saline County
June 30, 2019

Bay School District
Craighead County
June 30, 2019

Berryville School District
Carroll County
June 30, 2019

Capital City Lighthouse Charter School
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2019

Deer/Mt. Judea School District
Newton County
June 30, 2019

Des Arc School District
Prairie County
June 30, 2019

Exalt Academy of Southwest Little Rock
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2019

Future School of Fort Smith
Sebastian County
Lisa Stephens, CPA, PLC
June 30, 2019

Izard County Consolidated School District
Izard County
June 30, 2019

Jacksonville Lighthouse Charter School
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2019

LISA Academy
Pulaski County
Hudson, Cisne & Co. LLP
June 30, 2019

AUDIT REPORTS (CONT.)

Little Rock Preparatory Academy
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2019

Melbourne School District
Izard County
June 30, 2019

Nashville School District
Howard County
June 30, 2019

North Little Rock School District
Pulaski County
Hudson, Cisne & Co. LLP
June 30, 2019

Northeast Arkansas Educational
Service Cooperative
Lawrence County
June 30, 2019

Pine Bluff Lighthouse Charter School
Jefferson County
Lisa Stephens, CPA, PLC
June 30, 2019

ScholarMade Achievement Place
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2019

Springdale School District
Washington County
Hudson, Cisne & Co. LLP
June 30, 2019

Viola School District
Fulton County
June 30, 2019

Arkansas Northeastern College
June 30, 2019

Black River Technical College
June 30, 2019

College of the Ouachitas
June 30, 2019

East Arkansas Community College
June 30, 2019

North Arkansas College
June 30, 2019

Ozarka College
June 30, 2019

AUDIT REPORTS (CONT.)

Southern Arkansas University Tech
June 30, 2019

Riverside Vocational Technical School
June 30, 2019

University of Central Arkansas
June 30, 2019

Academics Plus Charter School
Pulaski County
June 30, 2019

Alpena School District
Boone County
June 30, 2019

Arch Ford Education Cooperative
Conway County
Doug Dobbs, CPA
June 30, 2019

Arkansas Connections Academy
Benton County
Rasco Winter Thomas Group
June 30, 2019

Arkansas Virtual Academy
Pulaski County
Landmark, PLC, CPAs
June 30, 2019

Balk Knob School District
White County
June 30, 2019

Barton-Lexa School District
Phillips County
June 30, 2019

Bearden School District
Ouachita County
June 30, 2019

Bismarck School District
Hot Spring County
June 30, 2019

Blevins School District
Hempstead County
June 30, 2019

Brinkley School District
Monroe County
June 30, 2019

Blytheville School District
Mississippi County
Thomas, Speight and Noble, CPAs
June 30, 2019

Bryant School District
Saline County
June 30, 2019

Carlisle School District
Lonoke County
June 30, 2019

AUDIT REPORTS (CONT.)

Charleston School District
Franklin County
June 30, 2019

Clarksville School District
Johnson County
June 30, 2019

Concord School District
Cleburne County
June 30, 2019

Cotter School District
Baxter County
June 30, 2019

County Line School District
Franklin County
June 30, 2019

Cutter-Morning Star School District
Garland County
June 30, 2019

Danville School District
Yell County
June 30, 2019

Dawson Educational Cooperative
Clark County
Craft, Veach, & Company, PLC, CPAs
June 30, 2019

De Queen School District
Sevier County
June 30, 2019

Decatur School District
Benton County
June 30, 2019

DeWitt School District
Arkansas County
June 30, 2019

Dierks School District
Howard County
June 30, 2019

Drew Central School District
Drew County
June 30, 2019

England School District
Lonoke County
June 30, 2019

Eureka Springs School District
Carroll County
June 30, 2016

Farmington School District
Washington County
Landmark, PLC, CPAs
June 30, 2016

Foreman School District
Little River County
June 30, 2019

AUDIT REPORTS (CONT.)

Forrest City School District
St. Francis County
Meyer & Ward, P.A., CPAs
June 30, 2019

Fouke School District
Miller County
June 30, 2019

Fountain Lake School District
Garland County
Craft, Veach & Company, PLC, CPAs
June 30, 2019

Friendship Aspire Academy-Little Rock
Pulaski County
June 30, 2019

Friendship Aspire Academy-Pine Bluff
Jefferson County
June 30, 2019

Glen Rose School District
Hot Spring County
June 30, 2019

Gosnell School District
Mississippi County
June 30, 2019

Great Rivers Education Service Cooperative
Phillips County
June 30, 2019

Greenbrier School District
Faulkner County
Cobb and Suskie, LTD
June 30, 2019

Gurdon School District
Clark County
June 30, 2019

Guy Fenter Education Service Cooperative
Franklin County
June 30, 2019

Haas Hall Academy (Bentonville)
Benton County
Timothy A. Bunch, CPA, PA
June 30, 2019

Haas Hall Academy
Washington County
Timothy A. Bunch, CPA, PA
June 30, 2019

Hampton School District
Calhoun County
June 30, 2019

Hazen School District
Prairie County
June 30, 2019

Hillcrest School District
Lawrence County
June 30, 2019

AUDIT REPORTS (CONT.)

Hope School District
Hempstead County
June 30, 2019

Hot Springs School District
Garland County
Cobb and Suskie, LTD
June 30, 2019

Imboden Area Charter School
Lawrence County
June 30, 2019

Jackson County School District
Jackson County
June 30, 2019

Jessieville School District
Garland County
June 30, 2019

Junction City School District
Union County
Cobb and Suskie, LTD
June 30, 2019

Lake Hamilton School District
Garland County
Cobb and Suskie, LTD
June 30, 2019

Lakeside School District
Garland County
Cobb and Suskie, LTD
June 30, 2019

Lamar School District
Johnson County
June 30, 2019

Lead Hill School District
Boone County
June 30, 2019

Magazine School District
Logan County
June 30, 2019

Magnet Cove School District
Hot Spring County
June 30, 2019

Malvern School District
Hot Spring County
Cobb and Suskie, LTD
June 30, 2019

Maynard School District
Randolph County
June 30, 2019

Monticello School District
Drew County
June 30, 2019

Mount Ida School District
Montgomery County
June 30, 2019

AUDIT REPORTS (CONT.)

Mt. Vernon-Enola School District
Faulkner County
June 30, 2019

Mulberry/Pleasant View Bi-County
School District
Crawford County
June 30, 2019

Nemo Vista School District
Conway County
June 30, 2019

Norfolk School District
Baxter County
June 30, 2019

Northcentral Arkansas Education
Service Cooperative
Izard County
June 30, 2019

Northwest Arkansas Classical Academy
Benton County
Thomas & Thomas PLLC, CPAs
June 30, 2019

Omaha School District
Boone County
June 30, 2019

Ouachita School District
Hot Spring County
June 30, 2019

Ozarks Unlimited Resources
Educational Cooperative
Boone County
June 30, 2019

Pangburn School District
White County
June 30, 2019

Paragould School District
Greene County
June 30, 2019

Pottsville School District
Pope County
Cobb and Suskie, LTD
June 30, 2019

Prairie Grove School District
Washington County
Landmark, PLC, CPAs
June 30, 2019

Premier High School of Little Rock
Pulaski County
Thomas & Thomas PLLC, CPAs
June 30, 2019

Pulaski County Special School District
Pulaski County
June 30, 2019

AUDIT REPORTS (CONT.)

Quest Academy of West Little Rock
Pulaski County
Thomas & Thomas PLLC, CPAs
June 30, 2019

Quitman School District
Cleburne County
June 30, 2019

Rivercrest School District
Mississippi County
June 30, 2019

Riverside School District
Craighead County
June 30, 2019

Rogers School District
Benton County
Hudson, Cisne & Co. LLP
June 30, 2019

Russellville School District
Pope County
Cobb and Suskie, LTD
June 30, 2019

School for Integrated Academics and
Technologies-Little Rock
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2019

Scranton School District
Logan County
June 30, 2019

Shirley School District
Van Buren County
June 30, 2019

Smackover-Norphlet School District
Union County
Cobb and Suskie, LTD
June 30, 2019

South Central Service Cooperative
Ouachita County
June 30, 2019

South Pike County School District
Pike County
June 30, 2019

South Side School District
Van Buren County
June 30, 2019

Southwest Arkansas Educational Cooperative
Hempstead County
June 30, 2019

Spring Hill School District
Hempstead County
June 30, 2019

Trumann School District
Poinsett County
June 30, 2019

AUDIT REPORTS (CONT.)

Valley Springs School District
Boone County
June 30, 2019

Vilonia School District
Faulkner County
June 30, 2019

Watson Chapel School District
Jefferson County
Cobb and Suskie, LTD
June 30, 2019

West Fork School District
Washington County
June 30, 2019

Westside School District
Johnson County
June 30, 2019

Western Yell County School District
Yell County
June 30, 2019

Wonderview School District
Conway County
June 30, 2019

Yellville-Summit School District
Marion County
June 30, 2019