

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, OCTOBER 8, 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 September 10, 2020 meeting
- C. Review of Reports
(Refer to the Synopsis)
- D. The next meeting will be November 12, 2020
- E. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
October 8, 2020**



City of Clarksville – 2019
Jackson County – 2019
Town of Burdette – 2019, 2018
City of Caldwell – 2019
City of Hughes – 2018
Town of Letona – 2019, 2018
Town of Oak Grove – 2019, 2018, 2017
City of Warren – 2019
Ashley County – 2019
Town of Beaver – 2019, 2018, 2017
Town of Black Springs – 2019, 2018
City of Greenway – 2019, 2018
City of Holland – 2019
City of Humnoke – 2019
City of Wrightsville – 2019
Town of Bodcaw – 2019, 2018
Town of Emerson – 2019, 2018
Town of Fisher – 2019
City of Norphlet – 2019
Bradley County – 2019
City of Malvern – 2019
Perry County – 2018
City of Kensett – 2019
Town of Maynard – 2019
Town of Minturn – 2019, 2018
City of Murfreesboro – 2019
City of Oppelo – 2019
Town of Portia – 2019
Prosecuting Attorney
Fourth Judicial District
Washington and Madison Counties
December 31, 2019 and 2018
Prosecuting Attorney
Ninth Judicial District East
Clark County
December 31, 2019 and 2018
Prosecuting Attorney
Nineteenth Judicial District
Benton County
December 31, 2019 and 2018
City of Mena – 2019
Town of Blue Eye – 2019, 2018, 2017
Town of Casa – 2019, 2018
City of Booneville – 2019
Cleveland County – 2019
City of Green Forest – 2019
City of Stuttgart – 2019
Greene County – 2019
Town of Damascus – 2019
City of Hackett – 2019
Town of Perrytown – 2019, 2018
Town of Russell – 2019, 2018
Town of Tollette – 2019, 2018

Prosecuting Attorney
First Judicial District
Cross, Lee, Monroe, Phillips,
St. Francis, and Woodruff Counties
December 31, 2019
Prosecuting Attorney
Sixth Judicial District
Pulaski and Perry Counties
December 31, 2019
City of Sherwood – 2019
Town of Ulm – 2019, 2018
City of Perryville – 2019
City of Hickory Ridge – 2019
City of Central City – 2018
Prosecuting Attorney
Ninth West Judicial District
Howard, Pike, Sevier and Little River Counties
December 31, 2019, 2018
City of Searcy – 2019
Town of Morrison Bluff – 2019
Town of Jennette – 2019
Montgomery County – 2019
City of Biscoe – 2019
City of Bonanza – 2018
Town of Hunter – 2019, 2018
Town of Daisy – 2019, 2018
Town of Shirley – 2019, 2018
Dyess Water and Sewer Department
December 31, 2018
S. Don Ray, CPA
Etowah Sewer Department
December 31, 2019
S. Don Ray, CPA
Fulton County Water Authority, Inc.
December 31, 2019
Welch, Couch & Co., CPAs
Ravenden Water and Sewer Department
December 31, 2018
Williams & Morris, CPAs
Southwest Water Users Public Water Authority
December 31, 2019
Yoakum, Lovell & Co., CPAs
Southwest Warren Rural Water Association, Inc.
December 31, 2019
Berry & Associates, CPAs
Waldron Water and Sewer Department
December 31, 2019
Landmark, CPAs
Burdette Water and Sewer
December 31, 2019
S. Don Ray, CPA
Harrisburg Gas and Water Department
September 30, 2019
Meyer & Ward, CPAs

Coal Hill Water and Sewer Department
September 30, 2019
Jones, Rose & Lawton, CPAs

Coal Hill Water and Sewer Department
September 30, 2018
Jones, Rose & Lawton, CPAs

Coal Hill Water and Sewer Department
September 30, 2017
Jones, Rose & Lawton, CPAs

Coal Hill Water and Sewer Department
September 30, 2016
Jones, Rose & Lawton, CPAs

Texarkana Water Utilities
September 30, 2019
Holliday, Lemons & Cox, CPAs

City of Texarkana
December 31, 2019
BKD, CPAs

City of Little Rock
December 31, 2019
BKD, CPAs

City of Fort Smith
December 31, 2018
BKD, CPAs

Cabot Waterworks
December 31, 2019
Cobb & Suskie, CPAs

Piggott Municipal Light, Water and Sewer
December 31, 2019
Scherer, Grayham & Clark, CPAs

Ozan Creek Water Facilities Board
December 31, 2019
Wilf & Henderson, CPAs

Lonoke Water and Sewer System
December 31, 2019
Landmark, CPAs

Hazen Waterworks and Sewer System
December 31, 2019
Landmark, CPAs

Cotter Municipal Water and Wastewater Fund
December 31, 2019
Brian L. Haas, CPA

Tyronza Water and Sewer Fund
December 31, 2019
Searcy & Associates, CPAs

Paragould Light and Water Commission
December 31, 2019
Frost, CPAs

Star City Water, Sewer and Sanitation Department
December 31, 2018
Lovett & Company, CPAs

Clarkedale-Jericho Water Association, Inc.
December 31, 2019
Jackson, Howell & Associates, CPAs

Rison Water and Sewer System
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs

West Fork Water and Waste Water Department
December 31, 2017
David Beauchamp, CPA

Vilonia Waterworks Association
December 31, 2019
Ellis, Tucker & Aldridge, CPAs

Van Buren Municipal Utilities Fund
December 31, 2019
Hubbs & Whitehead, CPAs

Shirley Waterworks
December 31, 2019
Berry & Associates, CPAs

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

Mt. Holly Public Water Authority
December 31, 2019
Berry & Associates, CPAs

Mountainburg Water and Sewer Department
December 31, 2018
Hubbs & Whitehead, CPAs

Mountain View Water and Wastewater Department
December 31, 2019
Welch, Couch & Co., CPAs

Mountain Top Public Water Authority
September 30, 2019
Turner, Williams & Associates, CPAs

Louann Water and Sewer Fund
December 31, 2019
Berry & Associates, CPAs

Lawson-Urbana Public Water Authority
December 31, 2019
Berry & Associates, CPAs

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

Heber Springs Water and Sewer Utility
September 30, 2019
Turner, Williams & Associates, CPAs

Faircrest Public Water Authority
December 31, 2019
Berry & Associates, CPAs

El Dorado Rural Public Water Authority
December 31, 2018
Berry & Associates, CPAs

Decatur Water and Wastewater Department
December 31, 2019
Berry & Associates, CPAs

Crawfordsville Water and Sewer Department
December 31, 2019
Meyer & Ward, CPAs

City of Batesville
December 31, 2018
Frost, CPAs

Paron-Owensville Water Authority
June 30, 2019
Berry & Associates, CPAs

City of Bentonville
December 31, 2019
BKD, CPAs

Faulkner County Solid Waste Management District
December 31, 2019
Conner & Sartain, CPAs

Upper Southwest Arkansas Regional
Solid Waste Management District
December 31, 2019
Banks, CPAs

City of Fayetteville
 December 31, 2019
 BKD, CPAs
 Hope Water and Light Commission
 December 31, 2019
 William C. Miller, CPA
 Danville Water and Sewer System
 December 31, 2019
 Shoptaw, Labahn & Co., CPAs
 Booneville Water and Sewer Department
 December 31, 2019
 Shoptaw, Labahn & Co., CPAs
 City of Shannon Hills – 2019
 City of Jonesboro – 2019
 City of Fouke – 2019
 City of Lockesburg – 2019
 Prosecuting Attorney
 Nineteenth Judicial District East
 Carroll County
 December 31, 2019 and 2018
 Prosecuting Attorney
 Eight Judicial District North
 Hempstead and Nevada Counties
 December 31, 2019 and 2018
 City of Magazine – 2019
 City of Vilonia – 2019
 City of Kibler – 2019
 City of Trumann – 2019
 Town of Jericho – 2019
 City of Mulberry – 2019
 Town of McCaskill – 2019, 2018
 City of Hot Springs
 December 31, 2019
 JWCK, CPAs
 Kingsland Water and Sewer System
 December 31, 2019
 Searcy & Associates, CPAs
 Colt Water Company
 December 31, 2018
 Hood, Pagan & Associates, CPAs
 Town of Hindsville – 2019, 2018, 2017
 City of Helena-West Helena – 2019
 City of West Fork
 December 31, 2017
 David Beauchamp, CPA
 City of Gentry
 December 31, 2019
 Berry & Associates, CPAs
 Town of Perla – 2019
 Walkerville Water System, Inc.
 December 31, 2019
 Wood & Wood, CPAs
 Pleasant Grove Water Association, Inc.
 December 31, 2019
 Timothy L. Blansett, CPA
 Ozan Water Department
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Ozan Water Department
 December 31, 2018
 Turner, Rodgers, Manning & Plyler, CPAs
 North Pike County Rural Water Association
 December 31, 2019
 Searcy & Associates, CPAs
 Mayflower Water and Sewer Department
 December 31, 2019
 Berry & Associates, CPAs
 City of Horseshoe Lake Utilities
 December 31, 2018
 Meyer & Ward, CPAs
 Glenwood Water and Sewer Department
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 East Monroe County Water Users Association, Inc.
 December 31, 2019
 Berry & Associates, CPAs
 City of Redfield – 2019
 City of Junction City – 2019
 Town of St. Paul – 2019, 2018, 2017
 IZard County – 2019
 City of England – 2019
 City of Mayflower – 2019
 City of Altheimer – 2019
 Town of Coy – 2019, 2018
 Lee County – 2019
 City of Huttig – 2019
 City of Sheridan – 2019
 City of Knobel – 2019, 2018
 City of Bethel Heights – 2019, 2018
 Chicot County – 2019
 City of Mountainburg – 2019
 City of Cedarville – 2019
 Town of Dyess – 2019
 City of Washington – 2019, 2018
 City of Heber Springs – 2019, 2018
 City of Leslie – 2019, 2018, 2017
 Jersey Rural Fire Department
 January 1, 2019 – March 15, 2020
 City of Blytheville – 2019
 City of Little Flock – 2019
 Prosecuting Attorney
 Twentieth Judicial District
 Faulkner, Van Buren, and Searcy Counties
 December 31, 2019
 City of Foreman – 2019
 City of Calion – 2019
 Town of Menifee – 2019
 Calhoun County – 2019
 City of Star City – 2019
 City of Marked Tree – 2019
 Woodruff County – 2019
 Prosecuting Attorney
 Fifth Judicial District
 Pope, Johnson and Franklin Counties
 December 31, 2019 and 2018
 City of Hardy – 2019
 City of Caraway – 2019
 Town of Horseshoe Lake – 2019
 City of Farmington – 2019
 Lawrence County – 2019
 City of Ozark – 2019
 Garland County – 2019
 City of Highland – 2019, 2018
 Town of Sulphur Rock – 2019, 2018

City of Yellville – 2019, 2018
 City of Bradley – 2019
 Town of Concord – 2019, 2018, 2017
 City of Gosnell
 December 31, 2018
 Mandy Walker, CPA
 Bodcaw Water System
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Marked Tree Water and Sewer Fund
 December 31, 2019
 Berry & Associates, CPAs
 Wooster Water Service Department
 December 31, 2018
 Robert G. Schichtl II, CPA
 City of North Little Rock
 December 31, 2019
 BKD, CPAs
 Boston Mountain Solid Waste District
 December 31, 2019
 Berry & Associates, CPAs
 Yellville Water and Sewer Enterprise Fund
 December 31, 2019
 Ballard & Co., CPAs
 Yellville Water and Sewer Enterprise Fund
 December 31, 2018
 Ballard & Co., CPAs
 Thornton Water Works
 June 30, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Salem Water Users Association Public Water
 Authority of the State of Arkansas
 December 31, 2019
 Yoakum, Lovell & Co., CPAs
 Pine Bluff Wastewater Utility
 December 31, 2019
 BKD, CPAs
 Lepanto Public Utilities Department
 December 31, 2019
 Thomas, Speight & Noble, CPAs
 Strong Water and Sewer Fund
 December 31, 2018
 Berry & Associates, CPAs
 Benton County Water Authority #5
 December 31, 2019
 Berry & Associates, CPAs
 East Logan County Public Water Facility Board
 December 31, 2019
 Przybysz & Associates, CPAs
 Grand Prairie Bayou Two Public Water Authority
 December 31, 2019
 Ellis, Tucker & Aldridge, CPAs
 Austin Water and Sewer Department
 December 31, 2018
 Przybysz & Associates, CPAs
 Austin Water and Sewer Department
 December 31, 2019
 Przybysz & Associates, CPAs
 City of Salem
 December 31, 2019
 Welch, Couch & Co., CPAs
 Northeast Arkansas Regional Solid Waste
 Management District
 December 31, 2019
 Thomas, Speight & Noble, CPAs
 United Water Association, Inc.
 December 31, 2019
 Berry & Associates, CPAs
 Rosston Water Department
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Ward Water and Sewer System
 December 31, 2019
 Whitmire, Robinson & Co., CPAs
 Dardanelle Water and Waste Water Department
 December 31, 2019
 Searcy & Associates, CPAs
 Hermitage Water and Sewer System
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 Outside Kingsland Rural Water Association
 December 31, 2019
 Turner, Rodgers, Manning & Plyler, CPAs
 SDM Water Association
 December 31, 2019
 Turner, Williams & Associates, CPAs
 Southwest Arkansas Regional Solid Waste
 Management District
 June 30, 2019
 Emrich & Scroggins, CPAs
 City of Siloam Springs
 December 31, 2019
 Hinkle & Co., CPAs
 Leola Water & Sewer System
 December 31, 2018
 Turner, Rodgers, Manning & Plyler, CPAs
 Little Creek Water Association, Inc.
 December 31, 2019
 Searcy & Associates, CPAs
 Yorktown Water Association, Inc.
 December 31, 2019
 Searcy & Associates, CPAs
 Lake Chicot Water Supply Association, Inc.
 December 31, 2019
 Searcy & Associates, CPAs
 South Sheridan Water Association, Inc.
 June 30, 2020
 Searcy & Associates, CPAs
 Southeast Bradley County Water District
 Public Water Authority
 of the State of Arkansas
 December 31, 2019
 Searcy & Associates, CPAs
 Center Grove Water Users' Association, Inc.
 December 31, 2019
 Searcy & Associates, CPAs
 Leola Water & Sewer System
 December 31, 2017
 Turner, Rodgers, Manning & Plyler, CPAs
 Clarendon Municipal Waterworks
 December 31, 2018
 Cobb & Suskie, CPAs

Taylor Municipal Waterworks & Sewer System

June 30, 2020

Wood & Wood, CPAs

Pine Bluff – 2019

City of Carlisle – 2018

City of Altus – 2019, 2018

Arkansas Municipal League

December 31, 2019

Landmark, CPAs

City of Benton – 2019

Quitman Water and Sewer Department

December 31, 2019

Turner, Williams & Associates, CPAs

Sulphur Springs Water Fund

December 31, 2018

Berry & Associates, CPAs

Benton County Water Authority #4

December 31, 2019

Berry & Associates, CPAs

Clinton Water and Sewer Department

December 31, 2019

Berry & Associates, CPAs

Guy Water System

December 31, 2019

Turner, Williams & Associates, CPAs

Locke-Fern & Dollard Road Waterworks

Public Facilities Board

Hubbs & Whitehead, CPAs

Washington Water Authority

December 31, 2019

Berry & Associates, CPAs

West Woodruff Water District

December 31, 2019

Berry & Associates, CPAs

Altus Water Department

June 30, 2019

King, Jacobs & Lorfing, CPAs

Lisbon Public Water Authority

December 31, 2019

Berry & Associates, CPAs

Patterson Water Department

December 31, 2019

Berry & Associates, CPAs

Winthrop Water Department

December 31, 2019

Przybysz & Associates, CPAs