

Arkansas

Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair



Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
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 7, 2023

1:30 P.M.

ROOM 151 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

Members

Senator Mark Johnson, Chair
Senator Steve Crowell, Vice Chair
Senator Kim Hammer
Senator Ben Gilmore
Senator Matt Stone
Senator Scott Flippo

First Alternates

Senator Stephanie Flowers
Senator Reginald Murdock

Representative Johnny Rye, Chair
Representative Kendon Underwood, Vice Chair
Representative Jon S. Eubanks
Representative Lanny Fite
Representative Karilyn Brown
Representative John Maddox
Representative Carol Dalby
Representative Kendra Moore

Representative Stephen Magie
Representative Stephen Meeks
Representative Lane Jean
Representative DeAnn Vaught
Representative DeAnna Hodges

- A. Call to Order by Chair
- B. Adoption of Minutes of the August 10, 2023 meeting
- C. Discussion of Act 709 of 2021, Repayment of Highway Turnback Funds – Town of Fulton
- D. Review of Reports (Refer to the Synopsis)
- E. The next meetings of the Legislative Joint Auditing Committee will be held on October 12, 2023.
- F. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
September 7, 2023**



Wickes Municipal Water System
December 31, 2022
Przybysz & Associates, CPAs
Village Wastewater Company, Inc.
December 31, 2022
Przybysz & Associates, CPAs
Sidney Water Department
December 31, 2021
Welch, Couch & Co., CPAs
Sheridan Water and Sewer Works
December 31, 2022
Turner, Williams & Associates, CPAs
Sedgwick Waterworks Department
December 31, 2021
Williams & Morris, CPAs
Pea Ridge Waterworks and Sewer System
December 31, 2022
Przybysz & Associates, CPAs
Nashville Water and Sewer Enterprise Fund
December 31, 2022
Wilf & Henderson, CPAs
Kingsland Water and Sewer Department
December 31, 2022
Searcy & Associates, CPAs
Indian Switch Water Association, Inc.
December 31, 2022
Searcy & Associates, CPAs
Hot Spring County Water Association
December 31, 2022
Searcy & Associates, CPAs
Chidester Water and Sewer System
December 31, 2018
Turner, Rodgers, Manning & Plyler, CPAs
Chidester Water & Sewer System
December 31, 2017
Turner, Rodgers, Manning & Plyler, CPAs
Chidester Water and Sewer System
December 31, 2016
Turner, Rodgers, Manning & Plyler, CPAs
Chidester Water & Sewer System
December 31, 2014
Turner, Rodgers, Manning & Plyler, CPAs
Bradley County Rural Water Association, Inc.
December 31, 2022
Searcy & Associates, CPAs
Austin Water and Sewer Department
December 31, 2022
Przybysz & Associates, CPAs
Austin Water and Sewer Department
December 31, 2021
Przybysz & Associates, CPAs
Monroe County – 2021
City of Joiner – 2022
City of Blytheville – 2022

Prosecuting Attorney
Eighteenth Judicial District (East)
Garland County
December 31, 2021 and 2022
Town of Sidney – 2022, 2021
City of Wrightsville – 2022
Town of Higden – 2022, 2021
City of Mineral Springs – 2022, 2021, 2020
Madison County – 2022, 2021
Prosecuting Attorney
Third Judicial District
Jackson, Lawrence, Randolph, and Sharp Counties
December 31, 2022
Town of Weldon – 2022
City of Rockport – 2021
Town of Felsenthal – 2022, 2021, 2020
Town of Tupelo – 2022
City of Prairie Grove – 2022
City of Foreman – 2022, 2021, 2020
Town of Jacksonport – 2022
City of East Camden – 2022, 2021, 2020
City of Luxora – 2022
City of Danville – 2022
City of Fairfield Bay – 2022
Town of Ozan – 2022, 2021, 2020
White County – 2022
City of Monette – 2022
Town of Cash – 2022
City of Ola – 2022
Town of Magness – 2022, 2021
City of Peach Orchard – 2022
City of Johnson – 2022, 2021, 2020
City of Dermott – 2021
Sharp County – 2022
City of Gosnell
December 31, 2019
Baker Firm, CPAs
City of West Fork
December 31, 2019
Hubbs & Whitehead, CPAs
City of Texarkana
December 31, 2022
Forvis, CPAs
City of Fort Smith
December 31, 2022
Forvis, CPAs
Saline County Regional Solid
Waste Management District
December 31, 2022
Yoakum, Lovell & Co., CPAs
Saline County Regional Solid
Waste Management District
December 31, 2021
Yoakum, Lovell & Co., CPAs

Faulkner County Solid Waste Management District December 31, 2022 Conner & Sartain, CPAs	Harmony Water Association, Inc. June 30, 2020 Berry & Associates, CPAs
Arkansas Municipal League December 31, 2022 Landmark, CPAs	Harmony Water Association, Inc. June 30, 2019 Berry & Associates, CPAs
City of Pollard – 2022	Wesson Newell Public Water Authority May 31, 2022 Berry & Associates, CPAs
City of Higginson – 2022	Wesson Newell Public Water Authority May 31, 2021 Berry & Associates, CPAs
Town of Jerome – 2020	Wesson Newell Public Water Authority May 31, 2020 Berry & Associates, CPAs
City of Russellville – 2022	Wesson Newell Public Water Authority May 31, 2019 Berry & Associates, CPAs
City of Alma – 2021	Wesson Newell Public Water Authority May 31, 2018 Berry & Associates, CPAs
City of Alma – 2022	New London Water Association, Inc. March 31, 2022 Berry & Associates, CPAs
Altus Water Department June 30, 2021 King Jacobs & Lorfing, CPAs	New London Water Association, Inc. March 31, 2020 Berry & Associates, CPAs
Tollette Water & Sewer System December 31, 2022 Turner, Rodgers, Manning & Plyler, CPAs	New London Water Association, Inc. March 31, 2019 Berry & Associates, CPAs
Fulton County Water Authority, Inc. December 31, 2022 Welch, Couch & Company, CPAs	Johnson Township Public Water Authority March 31, 2022 Berry & Associates, CPAs
Tuckerman Water and Sewer District December 31, 2021 Bonds & Company, CPAs	Johnson Township Public Water Authority March 31, 2020 Berry & Associates, CPAs
Harrisburg Gas & Water Department September 30, 2021 Meyer & Ward, CPAs	Johnson Township Public Water Authority March 31, 2019 Berry & Associates, CPAs
Wrightsville Sewer System December 31, 2022 Bonds & Company, CPAs	Monette Water and Sewer Fund December 31, 2022 Thomas, Speight & Noble, CPAs
Harrison Water and Sewer Fund December 31, 2021 Abacus, CPAs	Sherwood Wastewater Treatment Committee December 31, 2022 Bonds & Co., CPAs
Hope Water and Light Commission December 31, 2022 William C. Miller, CPA	Clinton Water and Sewer Department December 31, 2022 Berry & Associates, CPAs
Marked Tree Water and Sewer Fund December 31, 2021 Berry & Associates, CPAs	City of El Dorado – 2021
Norphlet Water and Sewer System December 31, 2019 Parks & Company, CPAs	Belleville Water and Sewer Department June 30, 2020 Jones & Lawton, CPAs
Quinn Water Association, Inc. March 31, 2021 Berry & Associates, CPAs	Belleville Water and Sewer Department June 30, 2021 Jones & Lawton, CPAs
Quinn Water Association, Inc. March 31, 2020 Berry & Associates, CPAs	Cave City Water and Sewer Department December 31, 2022 Welch, Couch & Co., CPAs
Quinn Water Association, Inc. March 31, 2019 Berry & Associates, CPAs	
Harmony Water Association, Inc. June 30, 2022 Berry & Associates, CPAs	
Harmony Water Association, Inc. June 30, 2021 Berry & Associates, CPAs	

Cushman Water Department
December 31, 2020
Welch, Couch & Co., CPAs
Cushman Water Department
December 31, 2021
Welch, Couch & Co., CPAs
Montrose Water and Sewer Department
December 31, 2018
Searcy & Associates, CPAs
Montrose Water and Sewer Department
December 31, 2019
Searcy & Associates, CPAs
Montrose Water and Sewer Department
December 31, 2020
Searcy & Associates, CPAs
Montrose Water and Sewer Department
December 31, 2021
Searcy & Associates, CPAs
South Sheridan Water Association, Inc.
June 30, 2023
Searcy & Associates, CPAs
City of Gould – 2021, 2020
Sodie Davidson Park
January 1, 2017 through May 31, 2022
City of Thornton
January 1, 2022 through December 31, 2022