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

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

A G E N D A

COMMITTEE ON COUNTIES AND MUNICIPALITIES
THURSDAY, JANUARY 11, 2024
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 December 7, 2023 meeting
- C. Discussion of Act 709 of 2021, Repayment of Highway Turnback Funds
 - 1. Town of Dyess
 - 2. Town of Jericho
- D. Review of Reports (Refer to the Synopsis)
- E. City of West Fork – Mayor and City Council – Explanation of Lack of Audit Report Submission
- F. City of Bauxite – Mayor and City Council – Update on Progress of Private Audits
- G. The next meetings of the Legislative Joint Auditing Committee will be held on February 8, 2024.
- H. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
January 11, 2024**



City of Beebe - 2022
City of Gillett - 2022
Town of Winchester - 2021, 2020
Town of Prattsville - 2022, 2021
Town of Biggers - 2022
Town of Black Oak - 2022
Fulton County - 2022
City of Lakeview - 2022, 2021
City of Siloam Springs
December 31, 2022
Landmark PLC, CPA
Wright-Pastoria Water Association, Inc
December 31, 2022
Welch, Couch & Company, CPAs
Northeast Yell County Water Association
December 31, 2022
Jones and Lawton, CPAs
Richwoods Water Association, Inc
December 31, 2022
Searcy & Associates, CPAs
Leola Water & Sewer System
December 31, 2021
Turner, Rodgers, Manning & Plyler, CPAs
City of Mulberry Water, Sewer, & Sanitation Fund
December 31, 2022
Hubbs & Whitehead, CPAs
Leola Water & Sewer System
December 31, 2020
Turner, Rodgers, Manning & Plyler, CPAs
Grubbs Water and Sewer Department
December 31, 2020
Meyer & Ward, CPAs
Leola Water & Sewer System
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
West Saline Water Users Association, Inc
December 31, 2022
Emrich & Scroggins, CPAs
Furlow Public Water Authority
December 31, 2022
Ellis, Tucker & Aldridge, CPAs
Camden Water Utilities
December 31, 2022
Emrich & Scroggins, CPAs
City of Stuttgart Water and Sewer Department
December 31, 2020
Baker Firm, CPA
Leola Water & Sewer System
December 31, 2022
Turner, Rodgers, Manning & Plyler, CPAs
City of Blue Mountain Water Department
December 31, 2022
John Langham & Co., CPAs
City of Rector - 2022
Montgomery County - 2022
Town of Ravenden - 2022

City of Reyno - 2022
City of Swifton - 2022
Ashley County - 2022
City of Holly Grove - 2022
City of Eudora - 2021, 2020
City of Bryant
December 31, 2022
ATA, CPAs
Clark County River Valley Water Facilities
July 31, 2023
Echols, Thompson & Kneebone, CPAs/
Turner, Rodgers, Manning & Plyler, CPAs
City of Altheimer Water & Sewer Department
December 31, 2022
Alan K. Minor, CPA
Taylor Waterworks and Sewer System
June 30, 2023
Wood and Wood, CPAs
City of Wynne - 2022
City of Kensett - 2022
City of Garfield - 2022, 2021, 2020
City of Gosnell
Thomas, Speight & Noble, CPAs
December 31, 2020
City of Alexander - 2022
City of Bull Shoals - 2022
City of Benton - 2022
Faulkner County - 2022
Town of Tillar - 2022
City of Centerton - 2022
Willisville Water System
December 31, 2022
Wood & Wood, CPAs
Ozan Creek Water Facilities Board
December 31, 2022
Wilf & Henderson, CPAs
Leslie Water and Sewer Department
December 31, 2022
Searcy & Associates, CPAs
Leslie Water and Sewer Department
December 31, 2021
Searcy & Associates, CPAs
Lakeview Midway Public Water Authority
December 31, 2021
Brian L. Haas, CPA
Amity Water and Sewer System
September 30, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Town of Whelen Springs - 2022, 2021
City of West Fork
December 31, 2020
Hubbs & Whitehead, CPAs
City of Hope
December 31, 2022
William C. Miller, CPAs

Prosecuting Attorney
Fifteenth Judicial District
Yell, Conway, Logan, and Scott Counties
December 31, 2022
City of Dardanelle – 2022
City of Trumann – 2022
Nevada County – 2022, 2021
Reed Water and Sewer Department, Town
Reviewed of Selected Financial Records
January 1, 2022 through December 31, 2022
City of Wilmar – 2021
City of Monticello – 2022