

# 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

### A G E N D A

**COMMITTEE ON COUNTIES AND MUNICIPALITIES**  
**THURSDAY, JUNE 13, 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 February 8, 2024 meeting
- C. Discussion of Act 709 of 2021, Repayment of Turnback Funds:
  1. City of Madison
  2. City of Turrell
- D. Update on Gould's Status of Compliance with the Municipal Accounting Law
- E. Update on Status of Grady Speed Trap Consideration by the Prosecuting Attorney
- F. Review of Reports (Refer to the Synopsis)
- G. City of Bauxite – Mayor – Update on Progress of Private Audits
- H. Staff Update
- I. The next meetings of the Legislative Joint Auditing Committee will be held on July 11, 2024.
- J. Adjournment



**Legislative Joint Auditing Committee  
Arkansas Legislative Audit  
Standing Committee on Counties and Municipalities  
June 13, 2024**



Franklin County – 2022  
City of Osceola  
December 31, 2022  
Meyer A & Ward, CPAs  
City of Salem  
December 31, 2022  
Welch, Couch & Company, CPAs  
City of McGehee  
December 31, 2022  
Searcy & Associates, CPAs  
City of Conway  
December 31, 2022  
Forvis, CPAs  
City of Berryville  
December 31, 2022  
The Killingsworth Firm, CPAs  
Pope County – 2022  
City of Wooster – 2022  
December 31, 2022  
Garland and Greenwood, CPAs  
Weiner Water Works & Sewer System  
June 30, 2023  
Whitmire, Robinson & Co., CPAs  
Mountain Top Public Water Authority  
September 30, 2023  
Turner, Williams & Associates, CPAs  
Lake Catherine Waterworks and Sewer  
Facilities Board of Garland County  
September 30, 2023  
Harvey & Garner, CPAs  
Holly Grove Water and Sewer Department  
December 31, 2022  
Meyer & Ward, CPAs  
Arkansas City Water and Sewer Department  
June 30, 2022  
Meyer & Ward, CPAs  
City of West Fork  
December 31, 2022  
Hubbs & Whitehead, CPAs  
Carroll-Boone Water District  
September 30, 2023  
Przybysz & Associates, CPAs  
Havana Water and Sewer System  
December 31, 2022  
Przybysz & Associates, CPAs  
Chidester Water & Sewer System  
December 31, 2019  
Turner Rodgers, Manning & Plyler, CPAs  
Chidester Water & Sewer System  
December 31, 2020  
Turner Rodgers, Manning & Plyler, CPAs  
Kibler Water System  
December 31, 2022  
Hubbs & Whitehead, CPAs  
Louann Water and Sewer Fund  
December 31, 2022  
Berry & Associates, CPAs  
Clarksville Connected Utilities  
September 30, 2022  
Landmark, CPAs  
Marianna Municipal Waterworks  
August 31, 2023  
Meyer & Ward, CPAs  
Garfield Water Fund  
December 31, 2022  
Berry & Associates, CPAs  
Quitman Water and Sewer Department  
December 31, 2022  
Turner, Williams & Associates, CPAs  
City of Hoxie – 2022  
Hampton Water and Sewer System  
December 31, 2021  
Searcy & Associates, CPAs  
City of Hickory Ridge – 2022  
Town of Aubrey – 2022  
City of Searcy – 2022  
City of Bald Knob – 2022  
Town of McNab – 2022, 2021, 2020  
Lee County – 2022  
City of Earle – 2022  
Town of Rose Bud – 2021  
Town of Damascus – 2022  
City of Nashville – 2022  
City of Walnut Ridge – 2022  
City of Greenbrier  
December 31, 2022  
Searcy & Associates, CPAs  
City of Prescott  
December 31, 2021  
Turner Rodgers, Manning & Plyler, CPAs  
City of Prescott  
December 31, 2022  
Turner Rodgers, Manning & Plyler, CPAs  
City of Newport  
December 31, 2021  
Bonds & Company, CPAs  
City of Newport  
December 31, 2022  
Bonds & Company, CPAs  
Newark Water & Sewer Department  
December 31, 2023  
Welch, Couch & Company, CPAs  
City of McNeil  
December 31, 2022  
Wood and Wood, CPAs  
Lost Bridge Village Water & Sewer  
Improvement Districts 1 & 2  
December 31, 2022  
Berry & Associates, CPAs

Heber Springs Water and Sewer Utility  
September 30, 2023  
Turner, Williams & Associates, CPAs

Prosecuting Attorney  
Twentieth Judicial District  
Faulkner, Searcy, and Van Buren Counties  
December 31, 2022

Guy Water System  
December 31, 2022  
Conner & Sartain, CPAs

Guy Water System  
December 31, 2021  
Conner & Sartain, CPAs

Beaver Water District  
September 30, 2023  
Abacus, CPAs

City of Batesville  
December 31, 2022, 2021  
Frost, CPAs

Bay Water and Sewer Department  
December 31, 2022  
Meyer & Ward, CPAs

Kensett Water & Sewer Department  
December 31, 2023  
Welch, Couch, & Company

Junction City Water and Sewer  
December 31, 2021  
Parks & Company, CPAs

Houston Water and Sewer  
December 31, 2022  
Lisa Stephens, CPAs

Elkins Water and Sewer Department  
December 31, 2022  
Przybysz & Associates, CPAs

Cushman Water Department  
December 31, 2022  
Welch, Couch & Company, CPAs

Bull Shoals Water and Wastewater Department  
December 31, 2022  
Ballard & Company, CPAs

Bull Shoals Water and Wastewater Department  
December 31, 2021  
Ballard & Company, CPAs

Bull Shoals Water and Wastewater Department  
December 31, 2020  
Ballard & Company, CPAs

City of Brookland – 2022

Barling Water and Sewer System  
December 31, 2022  
Gammill, Boyd & Anderson, CPA

Star City Water, Sewer and Sanitation Department  
December 31, 2022  
Lisa Stephens, CPA

Greenbriar Waterworks  
December 31, 2022  
Searcy & Associates, CPAs

Tri City Utilities, Inc.  
December 31, 2022  
Williams & Morris, CPAs

Hartman Water Department  
December 31, 2022  
Jones and Lawton, CPAs

Tumbling Shoals Public Water Authority  
September 30, 2023  
Turner, Williams & Associates, CPAs

Oak Grove Heights Wastewater  
December 31, 2023  
Thomas, Speight & Noble, CPAs

Conway County – 2022

Perry County – 2022

Town of Widener – 2022

City of Guy – 2022

City of DeQueen – 2022

Town of Hunter – 2022

Town of Gilmore – 2022

City of Magnolia – 2022

Town of Buckner – 2022

City of Altheimer – 2021 and 2022

City of Lewisville – 2020

Pike County – 2022

Town of Lexa – 2022, 2021

Garland County – 2022

Town of Antoine – 2022, 2021

City of Stamps – 2022, 2021, 2020

New DeRoche Volunteer Fire Department  
January 1, 2019 through March 31, 2023

Pendleton Pea Ridge Water Association  
December 31, 2022  
Berry & Associates, CPAs

Cotter Municipal Water and Wastewater Fund  
December 31, 2022  
Brian L. Haas, CPA

Gillham Waterworks  
December 31, 2021  
Berry & Associates, CPAs

Southeast White County Water Association  
December 31, 2022  
Bell & Company, CPAs

Damascus Water Department  
December 31, 2023  
Conner & Sartain, CPAs

Havana Water and Sewer System  
December 31, 2021  
Przybysz & Associates, CPAs

Danville Water and Sewer System  
December 31, 2022  
Shoptaw, Labahn & Company, CPAs

Lisbon Public Water Authority  
December 31, 2022  
Berry & Associates, CPAs

DeQueen Proprietary Funds  
December 31, 2021  
Przybysz & Associates, CPAs

Marmaduke Water and Sewer Department  
December 31, 2022  
Scherer, Grayham, & Clark, CPAs

Gassville Water and Wastewater Fund  
December 31, 2022  
Brian L. Haas, CPA

Saline County Waterworks and Sanitary  
Sewer Public Facilities Board  
December 31, 2023  
Yoakum, Lovell & Co., CPAs

City of Ash Water and Sewer Funds  
December 31, 2023  
Welch, Cough & Company, CPAs

Cherry Valley Water and Sewer Department  
June 30, 2023  
Meyer & Ward, CPAs

Coal Hill Water and Sewer Department  
September 30, 2022  
Jones and Lawton, CPAs

Coal Hill Water and Sewer Department  
September 30, 2023  
Jones and Lawton, CPAs

Frenchport Water Association, Inc  
October 31, 2023  
Berry & Associates, CPAs

Grand Prairie Bayou Two Public Water Authority  
December 31, 2022  
Ellis, Tucker & Aldridge, CPAs

Oak Grove Water Users Association  
December 31, 2023  
Przybysz & Associates

North Crossett Utilities  
June 30, 2023  
Maxwell, CPA

Riversouth Rural Water District  
September 30, 2023  
Przybysz & Associates

Sevier County Water Association  
June 30, 2023  
Przybysz & Associates, CPAs

Weiner Water Works and Sewer System  
June 30, 2022  
Despain, Luther, Short & Company, CPAs

Winslow Water Department  
December 31, 2022  
Turner Rodgers, Manning & Plyer, CPAs

Town of Gillham – 2022

City of Hampton – 2022, 2021, 2020

Polk County – 2022

Clay County – 2022

Town of Ravenden Springs – 2022

Town of Perrytown – 2022

Town of Reed – 2021, 2020

City of Waldo – 2022, 2021, 2020

City of Bradley – 2022, 2021, 2020

Town of Almyra – 2022

Town of Minturn – 2022

Town of St. Charles – 2022

City of Dewitt – 2022, 2021, 2020

Town of Lynn – 2022

City of Stephens – 2022

Drew County – 2022

City of Havana – 2023, 2022

Town of Hatfield – 2022

City of Weiner – 2023

Jefferson County – 2022

Town of Waldenburg – 2023

Emerson Water and Sewer Department  
January 2022 through December 13, 2022

New DeRoche Volunteer Fire Department  
January 1, 2019 through March 31, 2023

Crittenden County – 2022

City of Greenway – 2022

Bradley County – 2022

City of Hartford – 2022, 2021

Poinsett County – 2022

City of Pottsville – 2022

City of Turrell – 2022

Town of Amagon – 2022

City of Campbell Station – 2022

City of London – 2023, 2022

City of Wilmot – 2022

City of Hamburg – 2022

City of Humnoke – 2023

City of Des Arc – 2023

City of Mayflower – 2023

City of Lavaca  
December 31, 2023  
Przybysz & Associates, CPAs

City of Mountain View  
December 31, 2022  
Searcy & Associates, CPAs

Craighead County Regional Solid Waste  
Management District  
December 31, 2023  
Thomas, Speight & Noble, CPAs

Southwest Arkansas Regional Solid Waste  
Management District  
December 31, 2023  
Landmark PLC, CPAs

City of Madison – 2022

City of Cave Springs Water and Sewer Department  
December 31, 2022  
Berry & Associates, CPAs

City of Cave Springs Water and Sewer Department  
December 31, 2021  
Berry & Associates, CPAs

Pleasant View Water Public Facilities Board  
July 31, 2023  
Hubbs & Whitehead, CPAs

Clark County Country Water Facilities  
October 31, 2023  
Turner Rodgers, Manning & Plyer, CPAs

Benton/Washington Regional Public  
Water Authority  
December 31, 2023  
Berry & Associates, CPAs

Green Forest Water and Waste Water Department  
December 31, 2021  
Abacus, CPA

|   |   |
|---|---|
| Salesville Sewer Fund                     | Bell & Company, CPAs                      |
| December 31, 2022                         | Southeast White County Water Association  |
| Brian L. Haas, CPA                        | Public Water Authority                    |
| Huttig Water and Sewer System             | December 31, 2017                         |
| December 31, 2021                         | Bell & Company, CPAs                      |
| Wood and Wood, CPAs                       | Southeast White County Water Association  |
| Smackover Enterprise and Service Funds    | Public Water Authority                    |
| December 31, 2023                         | December 31, 2018                         |
| EGP, CPAs                                 | Bell & Company, CPAs                      |
| Cedarville Waterworks Facilities Board    | Southeast White County Water Association  |
| September 30, 2023                        | Public Water Authority                    |
| Hubbs & Whitehead, CPAs                   | December 31, 2019                         |
| Highway 71 Water District No. 1           | Bell & Company, CPAs                      |
| September 30, 2023                        | Southeast White County Water Association  |
| Hubbs & Whitehead, CPAs                   | Public Water Authority                    |
| Town of Dyess – 2022                      | December 31, 2020                         |
| Town of Strawberry – 2022                 | Bell & Company, CPAs                      |
| Town of La Grange – 2022                  | Southeast White County Water Association  |
| Town of Moro – 2022                       | Public Water Authority                    |
| City of DeValls Bluff – 2023              | December 31, 2021                         |
| Prosecuting Attorney                      | Bell & Company, CPAs                      |
| Twenty Second Judicial District           | Hot Spring County – 2022                  |
| Saline County                             | Union County – 2022                       |
| December 31, 2023                         | Cleveland County – 2022                   |
| Haskell – 2022                            | Prosecuting Attorney                      |
| Charleston Water and Sewer Department     | Fourth Judicial District                  |
| October 31, 2023                          | Washington and Madison Counties           |
| Landmark, CPAs                            | December 31, 2023 and 2022                |
| Mitchellville Water and Sewer Department  | Prosecuting Attorney                      |
| December 31, 2021                         | Nineteenth Judicial District              |
| Berry & Associates, CPAs                  | Benton County                             |
| Oak Manor Water and Wastewater            | December 31, 2023, 2022                   |
| Public Facilities Board                   | City of Black Rock – 2022                 |
| June 30, 2023                             | Town of Powhatan – 2022                   |
| Emrich & Scroggins, CPAs                  | Town of Montrose – 2022                   |
| Dyess Water and Sewer Department          | Town of Hector – 2023, 2022               |
| December 31, 2023                         | City of Austin – 2023                     |
| S. Don Ray, CPA                           | Town of Willisville – 2023, 2022          |
| Mountain Pine Water & Sewer Department    | Bergman Water System                      |
| December 31, 2022                         | December 31, 2021                         |
| Berry & Associates, CPA                   | Garland and Greenwood, CPAs               |
| Redfield Water & Sewer Utility            | Bergman Water System                      |
| December 31, 2022 and 2021                | December 31, 2022                         |
| Bell & Company, CPAs                      | Garland and Greenwood, CPAs               |
| Keiser Water and Sewer Department         | Ola Water and Sewer System                |
| December 31, 2023                         | June 30, 2023                             |
| S. Don Ray, CPA                           | Shoptaw, Labahn & Company, CPAs           |
| Mountainburg Water & Sewer Department     | McGehee Water & Sewer System              |
| December 31, 2023                         | September 30, 2023                        |
| Hubbs & Whitehead, CPAs                   | Searcy & Associates, CPAs                 |
| Little River Water Association            | Lake Conway Community Waste Water Utility |
| December 31, 2023                         | December 31, 2023                         |
| S. Don Ray, CPA                           | Conner & Sartain, CPAs                    |
| Northeast Arkansas Public Water Authority | Humnoke Water Department                  |
| October 31, 2023                          | December 31, 2019                         |
| Thomas, Speight & Noble, CPAs             | Berry & Associates, CPAs                  |
| Southeast White County Water Association  | Hardin Public Water Authority             |
| Public Water Authority                    | September 30, 2021                        |
| December 31, 2016                         | Emrich & Scroggins, CPAs                  |

Glenwood Water and Sewer Department  
December 31, 2022  
Turner Rodgers, Manning & Plyer, CPAs

Fordyce Rural Water Association, Inc.  
December 31, 2023  
Searcy & Associates, CPAs

Crowley's Ridge Water Association, Inc.  
December 31, 2023  
Meyer & Ward, CPAs

Conway County Regional Water Distribution District  
December 31, 2023  
Garland and Greenwood, CPAs

Town of Keo – 2023

Town of Portia – 2022

Howard County – 2022

Lonoke County – 2022

Town of Bigelow – 2023, 2022

City of Plainview – 2023, 2022

City of Elaine – 2022, 2021, 2020

Milltown Washburn Public Water Authority  
December 31, 2023  
Hubbs & Whitehead, CPAs

Southside Public Water Authority  
December 31, 2023  
Przybysz & Associates

Warren Water & Sewer System  
December 31, 2023  
Searcy & Associates, CPAs

Mulberry Water, Sewer, and Sanitation Fund  
December 31, 2023  
Hubbs & Whitehead, CPAs

Waldron Water and Sewer Department  
December 31, 2020  
Landmark, CPAs

Waldron Water and Sewer Department  
December 31, 2021  
Landmark, CPAs

Waldron Water and Sewer Department  
December 31, 2022  
Landmark, CPAs

Newport Municipal Water Company  
August 31, 2022  
Whitmire, Robinson & Co, CPAs

Newport Municipal Water Company  
August 31, 2023  
Whitmire, Robinson & Co, CPAs

Town of Rondo – 2022

Town of Black Oak – 2023

Lakeview Midway Public Water Authority  
December 31, 2022  
Brian L. Hass, CPAs

City Water & Light Plant of the City of Jonesboro  
December 31, 2023  
Frost, CPA's

Highway 63 Water Users' Association, Inc  
December 31, 2023  
Searcy & Associates, CPAs

Kanis & Denny Roads Suburban Water Improvement  
District No. 349 of Pulaski County  
June 30, 2023  
Przybysz & Associates, CPA's

Green Forest Water and Waste Water Department  
December 31, 2022  
Abacus, CPA's

Grand Prairie Regional Water Distribution District  
December 31, 2023  
Searcy & Associates, CPA's

Franklin and Sebastian Public Water Authority  
December 31, 2023  
Przybysz & Associates, CPA's

Town of Etowah Sewer Department  
December 31, 2023  
S. Don Ray, CPA's

Compton Water Association  
December 31, 2022  
Cynthia Bearden, CPA

Community Water System  
December 31, 2023  
Forvis, CPA's

Cherokee Village Waterworks Facilities Board  
December 31, 2023  
Przybysz & Associates, CPA's

Alpena Water Department  
December 31, 2022  
Przybysz & Associates, CPA's

City of Springdale  
December 31, 2022  
Forvis, CPA's

City of Bay – 2022

Lincoln County – 2022

City of North Little Rock  
December 31, 2022  
Forvis, CPA's

DeWitt Waterworks and Sewer System  
December 31, 2021, 2020  
V. Arlene Castleberry, CPA  
December 31, 2021, 2020

Lamar Water & Sewer Department  
December 31, 2021  
King Jacobs & Lorfing, CPAs

Lamar Water & Sewer Department  
December 31, 2022  
King Jacobs & Lorfing, CPAs

Freedom Public Water Authority  
December 31, 2023  
Przybysz & Associates, CPAs

Dardanelle Water and Waste Water Department  
December 31, 2023  
Searcy & Associates, CPAs

Yorktown Water Association, Inc.  
December 31, 2023  
Searcy & Associates, CPAs

Hampton Water & Sewer System  
December 31, 2022  
Searcy & Associates, CPAs

Little Rock Water Reclamation Authority  
 December 31, 2023  
 Forvis, CPAs

Oakhills Suburban Improvement District  
 December 31, 2023  
 Przybysz & Associates, CPAs

City of Lake – 2023  
 Sebastian County – 2022  
 City of White Hall – 2022  
 Grant County – 2022  
 Town of Burdette – 2022  
 Town of Bassett – 2022  
 City of Mansfield – 2023, 2022  
 Calhoun County – 2022  
 Prosecuting Attorney  
 Sixth Judicial District  
 Pulaski and Perry Counties  
 December 31, 2023  
 City of Bono – 2023  
 Town of Smithville – 2022  
 City of Gentry  
 December 31, 2023  
 Berry & Associates, CPAs

City of Gosnell  
 December 31, 2022  
 Thomas, Speight & Noble, CPAs

City of Mountain Home  
 December 31, 2022  
 Ballard & Company, CPAs

City of Paris  
 December 31, 2022  
 Landmark, CPAs

City of Keiser – 2022  
 City of Sheridan – 2022  
 Town of Etowah – 2022

Banks Water and Sewer System  
 December 31, 2022  
 Searcy & Associates, CPAs

Conwaycorp Wastewater Department  
 December 31, 2023  
 Landmark, CPAs

Indian Switch Water Association, Inc.  
 December 31, 2023  
 Searcy & Associates, CPAs

Bauxite Water and Sewer System  
 December 31, 2018  
 Searcy & Associates, CPAs

Delaplaine Water & Sewer Department  
 December 31, 2022  
 Williams & Morris, CPAs

Mena Water Utilities  
 October 31, 2023  
 Przybysz & Associates, CPAs

Bradley County Rural Water Association, Inc.  
 December 31, 2023  
 Searcy & Associates, CPAs

Fordyce Water and Sewer Department  
 December 31, 2023  
 Searcy & Associates, CPAs

North Pike County Rural Water Association  
 December 31, 2023  
 Searcy & Associates, CPAs

Clinton Water and Sewer Department  
 December 31, 2023  
 Berry & Associates, CPAs

Wheatley Water and Sewer Department  
 December 31, 2023  
 Meyer & Ward, CPAs

Conwaycorp Water Department  
 December 31, 2023  
 Landmark, CPAs

Knobel Water & Sewer Department  
 December 31, 2022  
 Williams & Morris, CPAs

McDougal Water & Sewer Department  
 December 31, 2022  
 Williams & Morris, CPAs

Atkins Water and Sewer System  
 June 30, 2023  
 Jones and Lawton, CPAs

O’Kean Water & Sewer Department  
 December 31, 2022  
 Williams & Morris, CPAs

Hampton Water & Sewer System  
 December 31, 2023  
 Searcy & Associates, CPAs

Parthenon Water Association, Inc.  
 December 31, 2023  
 Kevin Moore, CPA

Hoxie Waterworks and Sewer Fund  
 December 31, 2022  
 Thomas, Speight & Noble, CPAs

Peach Orchard Water & Sewer Department  
 December 31, 2022  
 Williams & Morris, CPAs

Lake Chicot Water Supply Association, Inc.  
 December 31, 2023  
 Searcy & Associates, CPAs

Runyan Sanitary Sewer Improvement District No. 211  
 December 31, 2023  
 Lisa Stephens, CPA

Nashville Rural Water Public Authority  
 December 31, 2023  
 Wilf & Henderson, CPAs

Town of Winthrop – 2023, 2022, 2021  
 City of Hazen – 2023  
 City of Clarksville – 2022  
 City of Stuttgart – 2022  
 City of Gould – 2023  
 Houston Water Department  
 December 31, 2021  
 Lisa Stephens, CPA