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Senate Chair
Sen. John Payton
Senate Vice Chair



Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

A G E N D A

COMMITTEE ON COUNTIES AND MUNICIPALITIES
THURSDAY, JULY 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 June 13, 2024 meeting
- C. Discussion of Act 709 of 2021, Repayment of Turnback Funds - City of Madison
- D. Update on City of Grady
- E. Update on Delinquent Private Reports
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on September 12, 2024.
- H. Adjournment



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



Bonanza Water Department
December 31, 2018
Przybysz & Associates, CPAs
Bonanza Water Department
December 31, 2019
Przybysz & Associates, CPAs
Bonanza Water Department
December 31, 2020
Przybysz & Associates, CPAs
Bonanza Water Department
December 31, 2021
Przybysz & Associates, CPAs
El Dorado Rural Public Water Authority
December 31, 2022
Berry & Associates, CPAs
Gentry Water and Sewer
December 31, 2023
Berry & Associates, CPAs
Harmony Water Associates, Inc
June 30, 2023
Berry & Associates, CPAs
Lonoke Water and Sewer System
December 31, 2022
Landmark, CPAs
Old Union Public Water Authority
October 31, 2022
Berry & Associates, CPAs
Parkers Chapel Water Association
June 30, 2023
Berry & Associates, CPAs
City of Adona – 2023, 2022
Town of Grannis – 2023, 2022
City of Brookland – 2023
Town of Delaplaine – 2023
Town of Perry – 2023, 2022
City of Traskwood – 2023
City of Parkin – 2022
Town of Coy – 2023
City of Palestine – 2022
City of Lonoke – 2023
City of Higginson – 2023
City of Maumelle
December 31, 2020
Forvis, CPAs
Central Arkansas Water
December 31, 2023
Forvis, CPAs
Dota Public Water Authority
December 31, 2023
Whitmire, Robinson, & Co., CPAs
Greenway Water and Sewer Department
December 31, 2023
S. Don Ray, CPA
Highland Public Authority
March 31, 2024
Welch, Couch & Company, CPAs

Mansfield Water and Sewer Department
December 31, 2023
Przybysz & Associates, CPAs
Midland Sewer Department
December 31, 2023
Przybysz & Associates, CPAs
New London Water Associates, Inc
March 31, 2023
Berry & Associates, CPAs
Wesson Newell Public Water Authority
May 31, 2023
Berry & Associates, CPAs
City of Augusta
December 31, 2019
Priddy Holifield Ables, CPA
City of Augusta
December 31, 2018
Priddy Holifield Ables, CPA
Leachville Water and Sewer Department
December 31, 2020
Baker Firm, CPAs
Wire Road Water Association
September 30, 2023
Berry & Associates, CPAs
Outside Kingsland Rural Water Association
December 31, 2021
Turner, Rodgers, Manning & Plyler, CPAs
Outside Kingsland Rural Water Association
December 31, 2022
Turner, Rodgers, Manning & Plyler, CPAs
South Logan County Water Public Facilities Board
December 31, 2023
Hubbs & Whitehead, CPAs
Wickes Municipal Water System
December 31, 2023
Przybysz & Associates, CPAs
Antoine Water System
December 31, 2020
Turner Rodgers, Manning & Plyler, CPAs
Antoine Water System
December 31, 2021
Turner Rodgers, Manning & Plyler, CPAs
Antoine Water System
December 31, 2022
Turner Rodgers, Manning & Plyler, CPAs
Arkadelphia Water and Sewer System
December 31, 2022
Turner Rodgers, Manning & Plyler, CPAs
Clarkedale-Jericho Water Association, Inc.
December 31, 2022
Jackson, Howell & Associates, CPAs
Grannis Water Department
December 31, 2023
Turner Rodgers, Manning & Plyler, CPAs

City of Magnolia Utilities
December 31, 2022
Parks & Company, CPAs
Okolona Water & Sewer System
December 31, 2023
Turner Rodgers, Manning & Plyler, CPAs
City of Portland Water & Sewer Department
December 31, 2022
Searcy & Associates
Southwest Warren Rural Water Association Inc.
December 31, 2023
Berry & Associates, CPAs
City of Malvern – 2022
City of Altus – 2023, 2022
Prosecuting Attorney
Third Judicial District
December 31, 2023
Jackson, Lawrence, Randolph, and Sharp Counties
City of Oppelo – 2023
City of Crossett – 2022
Town of Alicia – 2023
City of Huntsville – 2022
Town of Houston – 2023, 2022
City of Knobel – 2023
City of Marmaduke – 2023
City of Caldwell – 2023
Beaverfork Public Water Authority
December 31, 2023
Lisa Stephens, CPA
Earle Water and Sewer Works
December 31, 2023
Meyer & Ward, CPAs
Little Creek Water Users' Association, Inc.
December 31, 2023
Searcy & Associates, CPAs
Wilburn Water Association, Inc.
December 31, 2023
Turner, Williams & Associates, CPAs
Benton County Water Authority #4
December 31, 2023
Berry & Associates, CPAs
Benton County Water District #1
Public Water Authority
December 31, 2023
Berry & Associates, CPAs
Highfill Water and Sewer Department
December 31, 2021
Berry & Associates, CPAs
Highfill Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
South Pike County Arkansas Water
Facilities Board
December 31, 2023
Banks, CPAs
Subiaco Waterworks
December 31, 2022, 2021
J Bauer, CPA

Cabot Waterworks
December 31, 2023
Cobb & Suskie, CPAs
James Fork Regional Water District
December 31, 2023
Przybysz & Associates, CPAs
Western Greene County Regional Water District
November 30, 2023
Thomas, Speight & Noble, CPAs
City of Wiederkehr Village – 2023, 2022
Miller County – 2022
City of Bonanza – 2023, 2022
City of Monette – 2023
City of Caraway – 2023
City of Crawfordsville – 2023
City of Luxora – 2023
City of Star City – 2023
Logan County – 2022
Town of Datto – 2023
City of Kensett – 2023
City of Lepanto – 2022
Prosecuting Attorney
Twenty-First Judicial District
December 31, 2023, 2022
Crawford County
City of Mitchellville – 2022, 2021
City of Bella Vista
December 31, 2023
Forvis Mazars, CPAs
Arkansas Local Police and Fire
Retirement System
December 31, 2023
Forvis, CPAs
Burdette Water and Sewer Department
December 31, 2023
S. Don Ray, CPA
Mineral Springs Water and Sewer Department
December 31, 2023
Turner Rodgers, Manning & Plyler, CPAs
West Woodruff Water District
December 31, 2023
Berry & Associates, CPAs
Jefferson Public Water Authority
December 31, 2023
Searcy & Associates, CPAs
Oppelo Water/Wastewater Works
December 31, 2023
Przybysz & Associates, CPAs
Winthrop Water Department
December 31, 2023
Przybysz & Associates, CPAs
Kingsland Water & Sewer Department
December 31, 2023
Searcy & Associates, CPAs
Patterson Water Department
December 31, 2023
Berry & Associates, CPAs

City of Luxora Water & Sewer Department
December 31, 2022
Thomas, Speight & Noble, CPAs
City of Luxora Water & Sewer Department
December 31, 2021
Thomas, Speight & Noble, CPAs
Pea Ridge Waterworks & Sewer System
December 31, 2023
Przybysz & Associates, CPAs
City of Portland Water & Sewer
December 31, 2023
Searcy & Associates, CPAs
Prosecuting Attorney
Sixteenth Judicial District
December 31, 2022
Independence, Cleburne, Stone,
Izard, and Fulton Counties
Prosecuting Attorney
Sixteenth Judicial District
December 31, 2023
Independence, Cleburne, Stone,
Izard, and Fulton Counties
City of Grubbs – 2023
Town of Cash – 2023
Town of Aubrey – 2023
City of Wilmar – 2023, 2022
Town of Bergman – 2023, 2022
City of Colt – 2023
Town of Portia – 2023
City of Green Forest – 2023, 2022
Benton County – 2022
Marianna – 2022