

Arkansas



Sen. David Wallace
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

AGENDA

COMMITTEE ON COUNTIES AND MUNICIPALITIES

THURSDAY, SEPTEMBER 12, 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 July 11, 2024 meeting
- C. Update on Delinquent Private Reports
- D. Review of Reports (Refer to the Synopsis)
- E. The next meeting of the Legislative Joint Auditing Committee will be held on October 10, 2024.
- F. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
September 12, 2024**



City of Elkins – 2023	Ouachita County – 2022
Town of Alpena	Phillips County – 2022
December 31, 2023	City of Vilonia
Przybysz & Associates, CPAs	December 31, 2022
Centerton Waterworks and Sewer Commission	Bonds & Company, CPAs
December 31, 2023	Town of Rose Bud
Przybysz & Associates, CPAs	December 31, 2022
Princeton-Tulip Water Association	Cobb & Suskie, CPAs
December 31, 2023	City of Hot Springs
Przybysz & Associates, CPAs	December 31, 2023
Huntington Water and Sewer Department	Forvis Mazars, CPAs
December 31, 2023	City of Bentonville
Przybysz & Associates, CPAs	December 31, 2023
Cotton Plant Water and Sewer Department	Forvis Mazars, CPAs
December 2020	City of Augusta
Meyer & Ward, CPAs	December 31, 2022
Cotton Plant Water and Sewer Department	Priddy Holifield Ables, CPAs
December 2021	City of Augusta
Meyer & Ward, CPAs	December 31, 2021
Dierks Water and Sewer System	Priddy Holifield Ables, CPAs
December 31, 2023	City of Augusta
Turner Rodgers, Manning Plyer, CPAs	December 31, 2020
Furlow Public Water Authority	Priddy Holifield Ables, CPAs
December 31, 2023	Town of Bauxite
Ellis, Tucker & Aldridge, CPAs	December 31, 2023
Paragould Municipal Utilities	Stephen P. Savage, CPAs
December 31, 2023	Town of Bauxite
Frost, CPAs	December 31, 2022
Town of Dell – 2023	Stephen P. Savage, CPAs
Town of Victoria – 2023	City of Marion
City of Lamar – 2023, 2022	December 31, 2022
Prosecuting Attorney	Watkins Uiberall, CPAs
First Judicial District	City of Smackover
December 31, 2023	December 31, 2023
Cross, Lee, Monroe, Phillips, St. Francis, and	EGP, CPAs
Woodruff Counties	City of Smackover
Cash Water Works	December 31, 2022
December 31, 2023	EGP, CPAs
Thomas, Speight & Noble, CPAs	Arkansas County – 2022
Lewisville Water and Sewer Fund	Cotter Municipal Water and Wastewater Fund
December 31, 2022	December 31, 2023
Berry & Associates, CPAs	Brian L. HAAS, CPA
Lonoke/White Public Water Authority	Hact Regional Wastewater System
December 31, 2023	December 31, 2022
Ellis, Tucker & Aldridge, CPAs	Cynthia Bearden, CPA
Sheridan Water and Sewer Works	Hazen Waterworks and Sewer System
December 31, 2023	December 31, 2023
Turner, Williams & Associates, CPAs	Landmark PLC, CPAs
Wilson Waterworks and Sewer Fund	Lonoke Water and Sewer System
December 31, 2023	December 31, 2023
Thomas, Speight & Noble, CPAs	Landmark PLC, CPAs
City of Arkadelphia – 2022	Mammoth Spring Water and Sewer System
City of Mulberry – 2023, 2022	December 31, 2023
City of Newport – 2023	Welch, Couch & Company, CPAs

Ozan Water Department
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Pfeiffer Public Water Authority
 December 31, 2023
 Whitmire, Robinson & CO, CPAs
 Municipal Light, Water and Sewer
 City of Piggott
 December 31, 2023
 Scherer, Grayham, & Clark, CPAs
 City of Tontitown Water and Sewer Department
 December 31, 2023
 Berry & Associates, CPAs
 Yellville Water & Sewer Enterprise Fund
 December 31, 2022
 Ballard & Company, CPAs
 Yellville Water & Sewer Enterprise Fund
 December 31, 2021
 Ballard & Company, CPAs
 Water and Sewer District of the City of Tuckerman
 Town of La Grange – 2023
 Bauxite Water and Sewer System
 December 31, 2020 and 2019
 Stephen P. Savage, CPA
 Bauxite Water and Sewer System
 December 31, 2022 and 2021
 Stephen P. Savage, CPA
 City of Coal Hill – 2023, 2022
 Prosecuting Attorney
 Nineteenth Judicial District (East)
 December 31, 2023, 2022
 Carroll County
 Town of Caulksville – 2023, 2022, 2021
 City of Washington – 2023, 2022
 City of Branch – 2023, 2022, 2021
 Town of Horseshoe Lake – 2023
 Clarksville Connected Utilities
 September 30, 2023
 King Jacobs & Lorfing, CPAs
 Cove Water and Sewer Department
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Des Arc Water and Sewer System
 December 31, 2022
 Cobb & Suskie, CPAs
 Eureka Springs Water and Wastewater Department
 December 31, 2019
 Forvis Mazars, CPAs
 Eureka Springs Water and Wastewater Department
 December 31, 2020
 Forvis Mazars, CPAs
 Eureka Springs Water and Wastewater Department
 December 31, 2021
 Forvis Mazars, CPAs
 Madison County Water Facilities Board
 November 30, 2023
 Przybysz & Associates, CPAs
 North Prairie County Water Extension System
 December 31, 2022
 Cobb & Suskie, CPAs
 Prairie Grove Water and Sewer Department
 December 31, 2023
 Berry & Associates, CPAs
 West Memphis Utility Department
 December 31, 2023
 Jackson, Howell & Associates, CPAs
 Wilton Water and Sewer Department
 December 31, 2021
 Przybysz & Associates, CPAs
 Wilton Water and Sewer Department
 December 31, 2022
 Przybysz & Associates, CPAs
 Wilton Water and Sewer Department
 December 31, 2023
 Przybysz & Associates, CPAs
 City of Wilson – 2023
 Ashdown Water and Sewer System Enterprise Fund
 December 31, 2020
 Wilf & Henderson, CPAs
 Ashdown Water and Sewer System Enterprise Fund
 December 31, 2021
 Wilf & Henderson, CPAs
 Ashdown Water and Sewer System Enterprise Fund
 December 31, 2022
 Wilf & Henderson, CPAs
 Ashdown Water and Sewer System Enterprise Fund
 December 31, 2023
 Wilf & Henderson, CPAs
 Fulton County Water Authority, Inc.
 December 31, 2023
 Welch, Couch & Company, CPAs
 Hatfield Water and Sewer Department
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Mayflower Water and Sewer Department
 December 31, 2023
 Berry & Associates, CPAs
 Hermitage Water & Sewer System
 December 31, 2021
 Turner Rodgers, Manning & Plyler, CPAs
 City of Eureka Springs – 2022
 Newton County – 2022
 City of Emmet
 December 31, 2022
 Turner Rodgers, Manning & Plyler, CPAs
 City of North Little Rock
 December 31, 2023
 Forvis Mazars, CPAs
 McNeil Rural Water Association, Inc.
 September 30, 2023
 Berry & Associates, CPAs
 Harmony Grove Water Association, Inc.
 December 31, 2023
 Emrich & Scroggins, CPAs

Big Flat Water System
 December 31, 2022
 Ballard & Company, CPAs
 Big Flat Water System
 December 31, 2021
 Ballard & Company, CPAs
 City of Tyronza – 2023
 Town of Fisher – 2023
 Town of Clarkedale – 2023
 City of Magazine – 2023,2022
 Greenway Water and Sewer Department
 December 31,2017
 S. Don Ray, CPA
 Cave City Water and Sewer Department
 December 31, 2023
 Welch, Couch, & Company, CPAs
 Caddo Vallet Water and Sewer System
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Norphlet Water and Sewer System
 December 31, 2020
 Parks & Company, CPAs
 Nail-Swain Water Association
 December 31, 2023
 Kevin Moore, CPA
 Leola Water & Sewer System
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 City of Humnoke Water Department
 December 31, 2020
 Berry & Associates, CPAs
 Emmet Water and Sewer System
 December 31,2022
 Turner Rodgers, Manning & Plyler, CPAs
 Van Buren Municipal Utilities Fund
 Clark County – 2022
 City of Wickes – 2023, 2022
 City of Jasper – 2023, 2022
 Town of Bodcaw – 2023, 2022
 City of Rector – 2023
 City of Farmington – 2023
 City of Lewisville - 2022, 2021
 White County – 2023
 Prosecuting Attorney
 Tenth Judicial District
 December 31, 2023
 Ashley, Bradley, Chicot,
 Desha, Drew Counties
 Prosecuting Attorney
 Tenth Judicial District
 December 31, 2022, 2021
 Ashley, Bradley, Chicot,
 Desha, Drew Counties
 City of Hackett – 2023, 2022
 City of Lake Village – 2021,2020
 City of Bryant – 2023
 City of Fort Smith – 2023
 Booneville Water and Sewer Department
 December 31, 2023
 Shoptaw, Labahn & Company, CPAs
 Malvern Water Works
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Benton Municipal Light and Water Works
 December 31, 2023
 Yoakum, Lovell & Co., CPAs
 Marion County – 2022
 Jasper Water & Sewer Department
 December 31, 2023
 The Killingsworth Firm, CPAs
 McCrory Water and Sewer Fund
 December 31, 2023
 Turner, Williams & Associates, CPAs
 Old Bella Vista Property Owners Association
 December 31, 2023
 Przybysz & Associates, CPAs
 Sparkman Water and Sewer System
 December 31, 2021
 Turner, Rodgers, Manning & Plyler, CPAs
 United Public Water Authority
 December 31, 2023
 Berry & Associates, CPAs
 West Memphis Utility Department
 December 31, 2022
 Jackson, Howell & Associates, CPAs
 Brookland Utilities Department
 December 31, 2023
 Thomas, Speight & Noble, CPAs
 East Monroe Public Water Authority
 December 31, 2023
 Berry & Associates, CPAs
 Town of Greenway Water & Sewer Department
 December 31, 2019
 S. Don Ray, CPA
 Town of Greenway Water & Sewer Department
 December 31, 2018
 S. Don Ray, CPA
 Gurdon Municipal Water and Sewer Works
 May 31, 2019
 Turner Rodgers, Manning & Plyler, CPAs
 Gurdon Municipal Water and Sewer Works
 May 31, 2020
 Turner Rodgers, Manning & Plyler, CPAs
 Hope Water and Light Commission
 December 31, 2023
 William C. Miller, CPAs
 Nashville Water and Sewer Enterprise Fund
 December 31, 2023
 Wilf & Henderson, CPAs
 Oak Grove Heights Wastewater
 December 31, 2022
 Thomas, Speight & Noble, CPAs
 Scranton Water and Sewer Department
 December 31, 2023
 Przybysz & Associates, CPAs

Craighead County – 2023
Town of Cove – 2023, 2022
City of Mountainburg – 2023, 2022
City of Central City – 2023, 2022
City of Junction – 2023
Lawrence County – 2023
City of Sherwood – 2023
Town of Bluff City – 2023, 2022
Town of Hindsville – 2023, 2022
City of Dover – 2023
City of Forrest City -2023
City of Wynne – 2023
Town of Ravenden – 2023
Town of Bassett – 2023
Town of Vandervoort – 2023, 2022
City of Hickory – 2023
City of Atkins – 2023
City of Cherry Valley – 2023
City of Parkdale – 2023, 2022
Town of Success – 2023
City of Benton – 2023
City of Danville – 2023
City of Waldron – 2023, 2022
City of Blytheville – 2023
City of Van Buren – 2023, 2022
Town of Big Flat – 2023, 2022
Town of Russell – 2023, 2022
City of Clinton – 2023, 2022
Town of Mount Vernon – 2023, 2022
City of Calico Rock – 2023, 2022
City of Barling – 2023
City of Plumerville – 2023
City of Hoxie – 2023
City of Piggott – 2023
City of Magnolia Water and Sewer Department
Water and Sewer Department
January 1, 2023 through October 30, 2023
Town of Wabbaseka
Water and Sewer Department
January 1, 2022 through December 31, 2022
Prosecuting Attorney
Eleventh Judicial District West
December 31, 2022 and 2021
Jefferson and Lincoln Counties
Prosecuting Attorney
Eleventh Judicial District West
December 31, 2023
Jefferson and Lincoln Counties
City of Judsonia – 2023
Sevier County – 2022