

# 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, OCTOBER 10, 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 September 12, 2024 meeting
- C. Update on Delinquent Private Reports
- D. Update on Act 605 of 2021 Water Rate Studies – Arkansas Natural Resources Commission
- E. Update on Jefferson County and Phillips County
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on December 5, 2024.
- H. Adjournment



**Legislative Joint Auditing Committee  
Arkansas Legislative Audit  
Standing Committee on Counties and Municipalities  
October 10, 2024**



Central City Water Department December 31, 2023 Przybysz & Associates, CPAs	Dell Water & Sewer Department December 31, 2023 Meyer & Ward, CPAs
Central City Water Department December 31, 2022 Przybysz & Associates, CPAs	Patterson Water Department December 31, 2023 Berry & Associates, CPAs
City of De Queen Proprietary Funds December 31, 2022 Przybysz & Associates, CPAs	DeValls Bluff Water and Sewer Department August 31, 2023 Meyer & Ward, CPAs
Crossett Water Commission December 31, 2022 Maxwell, CPA	Joiner Water and Sewer Department December 31, 2022 Meyer & Ward, CPAs
Helena-West Municipal Water & Sewer System December 31, 2022 Meyer & Ward, CPAs	Turrell Water and Sewer Department December 31, 2022 Meyer & Ward, CPAs
Town of Gillham Waterworks December 31, 2022 Berry & Associates, CPAs	Harrisburg Gas & Water Department September 30, 2022 Meyer & Ward, CPAs
City of Mitchellville Water & Sewer Department December 31, 2022 Berry & Associates, CPAs	Biscoe Waterworks July 31, 2023 Meyer & Ward, CPAs
Town of Fifty-Six Water Department December 31, 2022 Welch, Couch, Company, CPAs	Crawfordsville Water and Sewer Department December 31, 2023 Meyer & Ward, CPAs
City of Newark Water & Sewer Department December 31, 2022 Welch, Couch, Company, CPAs	Mountain Home Water and Wastewater Department December 31, 2023 Ballard & Company, CPAs
Ward Water & Sewer System December 31, 2023 Whittemore, Robinson & CO., CPAs	Mountain Home Water and Wastewater Department December 31, 2022 Ballard & Company, CPAs
Blytheville Sewer December 31, 2023 Meyer & Ward, CPAs	Bono Water and Sewer Department December 31, 2023 Meyer & Ward, CPAs
Blytheville Waterworks December 31, 2023 Meyer & Ward, CPAs	Gravette Water & Wastewater Department December 31, 2022 Landmark, CPAs
Hughes Water and Sewer Department September 30, 2023 Meyer & Ward, CPAs	Gravette Water & Wastewater Department December 31, 2021 Landmark, CPAs
Madison Water and Sewer Department December 31, 2023 Meyer & Ward, CPAs	Walnut Ridge Water & Sewer Works June 30, 2023 Thomas, Speight & Noble, CPAs
Madison Water and Sewer Department December 31, 2022 Meyer & Ward, CPAs	Walnut Ridge Water & Sewer Works June 30, 2022 Thomas, Speight & Noble, CPAs
Jacksonville Wastewater Utility December 31, 2023 EGP, CPAs	Brinkley Water and Sewer Department December 31, 2022 Berry & Associates, CPAs
Jacksonville Wastewater Utility December 31, 2022 EGP, CPAs	Caraway Water and Sewer December 31, 2023 Meyer & Ward, CPAs
Parkin Municipal Waterworks December 31, 2022 Meyer & Ward, CPAs	Hickory Ridge Water and Sewer Department December 31, 2022 Meyer & Ward, CPAs

Corning Water and Sewer Department December 31, 2022 Thomas, Speight & Noble, CPAs	Bonanza Water Department December 31, 2023 Przybysz & Associates, CPAs
Evening Shade Water Department December 31, 2021 Ballard & Company, CPAs	Bonanza Water Department December 31, 2022 Przybysz & Associates, CPAs
Maynard Water & Sewer Department December 31, 2022 Berry & Associates, CPAs	Highland Sewer Department December 31, 2023 Welch, Couch & Company, CPAs
Reyno Water Department December 31, 2022 Berry & Associates, CPAs	Highland Sewer Department December 31, 2022 Welch, Couch & Company, CPAs
St. Charles Water and Sewer Department December 31, 2023 V. Arlene Castleberry, CPA	St. Francis Water and Sewer Department December 31, 2023 Smith & Davis, CPAs
St. Charles Water and Sewer Department December 31, 2022 V. Arlene Castleberry, CPA	St. Francis Water and Sewer Department December 31, 2022 Smith & Davis, CPAs
Town of Franklin Water Department December 31, 2021 Whitmire, Robinson & Co., CPAs	Belleville Water and Sewer Department June 30, 2023 Jones & Lawton, CPAs
Town of Franklin Water Department December 31, 2022 Whitmire, Robinson & Co., CPAs	Belleville Water and Sewer Department June 30, 2022 Jones & Lawton, CPAs
Lee County Water Associates, Inc. October 31, 2023 Meyers & Ward, CPAs	El Dorado Water Utilities December 31, 2022 Landmark, CPAs
London Municipal Water System December 31, 2020 Jones and Lawton, CPAs	Lawrence County Regional Water District December 31, 2023 Thomas, Speight & Noble, CPAs
London Municipal Water System December 31, 2021 Jones and Lawton, CPAs	Sulphur Rock Sewer Department December 31, 2022 Bonds & Company, CPAs
London Municipal Water System December 31, 2022 Jones and Lawton, CPAs	Haskell Water and Sewer Department December 31, 2023 Yoakum, Lovell & Co., CPAs
City of Lowell Sewer System Trust Fund December 31, 2022 Landmark PLC, CPAs	North Little Rock Waste Water Utility December 31, 2023 EGP, CPAs
Melbourne Water and Sewer Department December 31, 2023 Welch, Couch & Company, CPAs	Walkers Creek-State Line Public Water Authority June 30, 2023 Emrich & Scroggins, CPAs
Mt. Pleasant Water Department December 31, 2022 Bonds & Company, CPAs	Pangburn Water and Wastewater System December 31, 2022 Cobb & Suskie, CPAs
Murfreesboro Water & Sewer System December 31, 2022 Turner Rodgers, Manning & Plyler, CPAs	City of Jacksonville December 31, 2023 Forvis Mazars, CPAs
Northeast Yell Count Water Association December 31, 2023 Jones and Lawton, CPAs	Arkansas Municipal League December 31, 2023 Landmark, CPAs
City of Oxford Water Department December 31, 2022 Welch, Couch & Company, CPAs	Upper Southwest Regional Solid Waste Management District December 31, 2023 Turner, Rodgers, Manning & Plyler, CPAs
Arkansas City Water and Sewer Department June 30, 2023 Meyer & Ward, CPAs	

Northeast Arkansas Regional Solid Waste Management District  
December 31, 2023  
Thomas, Speight & Noble, CPAs

Bald Knob Water & Sewer Department  
December 31, 2023  
Turner, Williams & Associates

City of Crossett Sewer Fund  
December 31, 2021  
Maxwell, CPAs

Dewitt Municipal Waterworks & Sewer System  
December 31, 2022  
V. Arlene Castleberry, CPAs

Emerson Water & Sewer Department  
December 31, 2022  
Turner Rodgers, Manning & Plyler, CPAs

Grubbs Water & Sewer Department  
December 31, 2022  
Meyer & Ward, CPAs

Town of Guion Water System  
December 31, 2023  
Blansett & Associates

Pleasant Grove Water Association, Inc.  
December 31, 2023  
Blansett & Associates

Sparkman Water & Sewer System  
December 31, 2023  
Turner Rodgers, Manning & Plyler, CPAs

City of Sulphur Springs Water Fund  
December 31, 2022  
Berry & Associates, CPAs

Saline County Regional Solid Waste Management District  
December 31, 2023  
Yoakum, Lovell & CO., CPAs

City of Luxora Water & Sewer Department  
December 31, 2023  
Tomas, Speight & Noble, CPAs

City of Monette Water & Sewer Fund  
December 31, 2023  
Tomas, Speight & Noble, CPAs

Mountain View Water & Wastewater Department  
December 31, 2023  
Welch, Couch & Company, CPAs

Village Wastewater Company, Inc.  
December 31, 2023  
Przybysz & Associates, CPAs

Four Mile Hill Water Association, Inc.  
December 31, 2023  
Turner, Williams & Associates, CPAs

Tyronza Water and Sewer System  
December 31, 2023  
Cynthia Bearden, CPA

Huntsville Water and Waste Water Department  
December 31, 2023  
Abacus, CPAs

Vilonia Waterworks Association  
December 31, 2023  
Ellis, Tucker & Aldridge, CPAs

Jacksonville Municipal Water Works  
December 31, 2023  
EGP, CPAs

Newport Sewer Department  
December 31, 2023  
Bonds & Company, CPAs

Ogden Waterworks  
December 31, 2023  
Przybysz & Associates, CPAs

Bigelow Water and Sewer Department  
December 31, 2022  
Jones and Lawton, CPAs

Prattville Water System  
December 31, 2023  
Turner, Rodgers, Manning & Plyler, CPAs

Blue Mountain Water Department  
December 31, 2023  
John Langham & CO., CPAs

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

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

Trumann Public Works  
December 31, 2023  
Thomas, Speight & Noble, CPAs

Emerson Water & Sewer Department  
December 31, 2023  
Turner, Rodgers, Manning & Plyler, CPAs

Donaldson Sewer System  
December 31, 2022  
Turner Rodgers, Manning & Plyler

Hoxie Waterworks & Sewer Fund  
December 31, 2023  
Thomas, Speight & Noble, CPAs

Junction City Water & Sewer  
December 31, 2022  
Parks & Company, CPAs

South Sheridan Water Association, Inc.  
June 30, 2024  
Searcy & Company, CPAs

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

Carroll County Solid Waste District  
December 31, 2023  
Landmark PLC, CPAs

Ozark Mountain Solid Waste District  
December 31, 2020  
John Langham & Co., CPAs

Ozark Mountain Solid Waste District  
December 31, 2021  
John Langham & Co., CPAs

Ozark Mountain Solid Waste District  
December 31, 2022  
John Langham & Co., CPAs  
Pottsville Municipal Water and Sewer Department  
December 31, 2023  
Jones and Lawton, CPAs  
Horsehead Water Users' Association, Inc.  
December 31, 2021  
Jones and Lawton, CPAs  
West Fork Water and Waste Water Department  
December 31, 2023  
Hubbs & Whitehead, CPAs  
Widener Water and Sewer Department  
December 31, 2022  
Meyer & Ward, CPAs  
City of Dyer Water & Sewer Department  
December 31, 2022  
Berry & Associates, CPAs  
Fulton Water Department  
December 31, 2022  
Turner Rodgers, Manning & Plyler  
SDM Water Association  
December 31, 2023  
Turner, Williams & Associates, CPAs  
Searcy County – 2022  
Town of McCaskill – 2022, 2023  
City of Cave Spring 2023, 2022, 2021  
City of Newark – 2023, 2022  
City of Charleston – 2023, 2022  
City of Amity – 2023, 2022, 2021  
City of Bradford – 2023  
Hot Spring County Water Association  
December 31, 2023  
Searcy & Associates, CPAs  
City of McNeil Water and Sewer Systems  
December 31, 20223  
Wood and Wood, CPAs  
Town of Ravenden Water and Sewer Department  
December 31, 2022, 2021  
Williams & Morris, CPAs  
Town of Willisville Water System  
December 31, 2023  
Wood and Wood, CPAs  
Hempstead County – 2023  
Center Grove Water Users' Association, Inc.  
December 31, 2023  
Searcy & Associates, CPAs  
City of Biscoe – 2023  
City of Brinkley – 2023  
City of Grady – 2023  
Town of Patmos – 2023, 2022, 2021  
Town of Imboden – 2023  
City of Ola – 2023  
Prosecuting Attorney  
Ninth Judicial District East  
December 31, 2023 and 2022  
Clark County  
City of Holland – 2023, 2022

City of Gravette – 2023, 2022  
City of Tuckerman – 2023  
City of Earle – 2023  
City of Shannon Hills – 2023  
City of Redfield – 2023  
City of Hamburg – 2023  
City of Prairie Grove – 2023  
Town of Midland – 2023, 2022, 2021  
Prosecuting Attorney  
Twelfth Judicial District  
December 31, 2023 and 2022  
Sebastian County  
Fulton County – 2023  
Monroe County – 2022  
Yell County – 2022  
City of Jonesboro – 2023  
City of Ashdown – 2023, 2022  
City of St. Francis – 2023  
City of Oak Grove Heights – 2023  
Town of Gilmore – 2023  
Town of Sherrill – 2023  
Guion Water System  
December 31, 2023  
Blansett & Associates, CPAs  
Columbia County – 2023, 2022  
City of Pine Bluff – 2023