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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
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, SEPTEMBER 11, 2025

1:30 P.M.

ROOM 151 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

Members

Senator Matt Stone, Chair
Senator Mark Johnson, Vice Chair
Senator Kim Hammer
Senator Ben Gilmore
Senator Dave Wallace
Senator Steve Crowell

First Alternates

Senator Jimmy Hickey, Jr.
Senator Clark Tucker
Senator John Payton

Representative Richard Womack, Chair
Representative Cameron Cooper, Vice Chair
Representative Stan Berry
Representative Carol Dalby
Representative Jack Ladyman
Representative Mark McElroy
Representative Johnny Rye
Representative Carlton Wing

Representative Lane Jean
Representative Rick Beck
Representative Matt Duffield
Representative Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of the July 10, 2025, meeting
- C. Update on Private Reports – Delinquent December 31, 2022, Water and Sewer Reports
- D. Update on Private Reports – Delinquent December 31, 2023, Water and sewer Reports
- E. Update on Private Reports – Delinquent December 31, 2023, Municipality Reports
- F. Discussion of Noncompliance with Municipal Accounting Law - **Rockport****
- G. Discussion of Act 709 of 2021, Repayment of Street Turnback – **Lake View – Phillips County****
- H. Review of Reports (Refer to the Synopsis)
- I. The next meeting of the Legislative Joint Auditing Committee will be held on October 9, 2025.
- J. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
September 11, 2025**



Town of Maynard – 2024
Town of Blue Mountain – 2024, 2023
Sevier County – 2023
Calhoun County – 2023
Town of Avoca – 2024, 2023
Prosecuting Attorney
Fourth Judicial District
December 31, 2024
Washington and Madison Counties
City of Patterson – 2024
City of Pangburn – 2023
Town of Minturn – 2024 .
City of Elkins – 2024
City of Newport – 2024
City of East Camden – 2023, 2024
City of Sheridan – 2024
Town of Edmondson – 2024
City of Horatio – 2023, 2024
Town of Lonsdale – 2024, 2023
City of Portland – 2024
City of Thornton – 2023, 2022, ,
Town of La Grange – 2024
City of Ash Flat – 2024, 2023, 2022
City of Bryant
December 31, 2024
ATA, CPAs
City of Fayetteville
December 31, 2024
Forvis Mazars, CPAs
City of Marion
December 31, 2023
Watkins Uiberall, CPAs
City of Maumelle
December 31, 2024
Forvis Mazars, CPAs
Town of Lynn – 2024
City of Powhatan – 2024
Tumbling Shoals Public Water Authority
September 30, 2024
Turner, Williams Associates, CPAs
Paterson Water Department
December 31, 2024
Berry & Associates, CPAs
Paragould Municipal Utilities Commission
December 31, 2024
Frost, CPAs
Lafe Wastewater Department
December 31, 2023
Williams & Morris, CPAs
Imoden Water & Sewer Department
December 31, 2023
Williams & Morris, CPAs
Acorn Rural Water Association
May 31, 2024
Przybysz & Associates, CPAs
City of Crossett – 2023

Town of O’Kean – 2024
Beaverfork Public Water Authority
December 31, 2024
Jacobs & Company, CPAs
Blevins Water & Sewer
December 31, 2023
Turner Rodgers, Manning & Plyler, CPAs
Blevins Water & Sewer
December 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
Booneville Water and Sewer Department
December 31, 2024
Shoptaw, Labahn & Company, CPAs
Calico Rock Water and Wastewater System
December 31, 2024
Turner, Williams & Associates, CPAs
Cove Water and Sewer Department
December 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
Grannies Water Department
December 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
Hact Regional Wastewater System
December 31, 2023
Cynthia Bearden, CPA
Hartman Water Department
December 31, 2023
Jones and Lawton, CPAs
Jefferson Public Water Authority
December 31, 2024
Searcy & Associates, CPAs
Lonoke Water and Sewer System
December 31, 2024
Landmark, CPAs
Magness Water and Sewer Department
December 31, 2024
Welch, Couch & Company, CPAs
Nail-Swain Water Association
December 31, 2024
Kevin Moore, CPA
Piggott Municipal Light, Water and Sewer
December 31, 2024
Scherer, Grayham, & Clark, CPAs
Portia Water and Sewer Department
December 31, 2023
Williams & Morris, CPAs
Ratcliff Water Department
December 31, 2024
Przybysz & Associates
Smackover Enterprise and Service Funds
December 31, 2024
EGP, CPAs
Waldo Water and Sewer System
December 31, 2021
Parks & Company, CPAs

Faulkner County Solid Waste Management District
December 31, 2023
Arkansas Accounting, CPAs
City of Lowell – 2023
City of Grady – 2024
Town of Garner – 2024, 2023
Newton County – 2023
Town of Tupelo – 2024
Town of Morrison Bluff – 2024, 2023, 2022
City of Farmington – 2024
City of Rector – 2024
City of Bentonville
December 31, 2024
Forvis Mazars, CPAs
City of Gentry
December 31, 2024
Berry & Associates, CPAs
City of Hot Springs
December 31, 2024
Forvis Mazars, CPAs
City of Little Rock
December 31, 2024
Forvis Mazars, CPAs
City of Osceola
December 31, 2023
Meyer A & Ward, CPAs
City of Prescott
December 31, 2023
Tuner Rodgers, Manning & Plyer, CPAs
City of Springdale
December 31, 2023
Mazars, CPAs
City of White Hall – 2023
Town of Ravenden – 2024
City of Hermitage – 2024
City of Southside – 2024, 2023
City of Decatur – 2024, 2023
Town of Clarkedale – 2024
City of Lockesburg – 2024, 2024
City of Duman – 20203
Shannon Hills Water, Sewer and Fire Department
December 31, 2023
Berry & Associates
Summit Water and Wastewater Fund
December 31, 2023
Ballard & Company, CPAs
Summit Water and Wastewater Fund
December 31, 2022
Ballard & Company, CPAs
Reyno Water Department
December 31, 2024
Berry & Associates, CPAs
City of Dyer Water & Sewer Department
December 31, 2024
Berry & Associates, CPAs
City of Colt – 2024
Town of Oden – 2024, 2023
City of Peach Orchard – 2024
Town of Portia – 2024
Town of Nimmons – 2024
Town of Alicia – 2024

Town of Cash – 2024
Town of Fountain Lake – 2024, 2023
Craighead County – 2024
City of Yellville – 2024
Town of Gillham – 2024, 2023
City of North Little Rock
December 31, 2024
Forvis Mazars, CPAs
Edgewood Bay Association
December 31, 2024
Front Range, CPAs
Harrisburg Gas & Water Department
September 30, 2023
Meyer & Ward, CPAs
Wickes Municipal Water System
December 31, 2024
Przybysz & Associates, CPAs
Felsenthal Water & Sewer Department
December 31, 2022
Stephen P. Savage, CPA
Pangburn Water and Wastewater System
December 31, 2024
Turner, Williams & Associates, CPAs
Wooster Water Service Department
December 31, 2023
Garland and Greenwood, CPAs
Freedom Public Water Authority
December 31, 2024
Przybysz & Associates, CPAS
Pocahontas Water and Sewer Commission
September 30, 2023
Thomas, Speight & Noble, CPAs
Yelleville Water and Wastewater Fund
December 31, 2023
Ballard & Company, CPAs
Greenwood Water and Sewer Fund
December 31, 2023
Gammill, Boyd & Anderson, CPAs
Poyen Municipal Waterworks
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Hardy Water Works Fund
December 31, 2022
Ballard & Company, CPAs
Prairie Grove Water and Sewer Department
December 31, 2024
Berry & Associates, CPAs
Caddo Valley Water and Sewer System
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Valley Springs Water System
December 31, 2021 and 2020
Abacus, CPAs
Gravette Water & Wastewater Department
December 31, 2023
Landmark, CPAs
Atkins Water and Sewer System
June 30, 2024
Jones and Lawton, CPAs

Harrison Water and Sewer Fund
December 31, 2023
Abacus, CPAs
Hatfield Water and Sewer Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Parthenon Water Association, Inc.
December 31, 2024
Kevin Moore, CPA
Central Logan County Public Water Facility Board
September 30, 2024
Przybysz & Associates, CPAs
El Dorado Rural Public Water Authority
December 31, 2024
Berry & Associates, CPAs
Lawson-Urbana Public Water Authority
December 31, 2024
Berry & Associates, CPAs
Lisbon Public Water Authority
December 31, 2024
Berry & Associates, CPAs
Mt. Holly Public Water Authority
December 31, 2024
Berry & Associates, CPAs
Old Union Public Water Authority
October 31, 2024
Berry & Associates, CPAs
Parkers Chapel Water Association
June 30, 2023
Berry & Associates, CPAs
City of Garfield Water Fund
December 31, 2023
Berry & Associates, CPAs
Town of Louann Water and Sewer Fund
December 31, 2024
Berry & Associates, CPAs
Montgomery County Regional Public Water Authority
December 31, 2023
Searcy & Associates, CPAs
Mount Ida Water and Sewer Department
December 31, 2023
Searcy & Associates, CPAs
Mt. Pleasant Water Department
December 31, 2024
Bonds & Company, CPAs
Stuttgart Water & Sewer Department
December 31, 2024
Searcy & Associates, CPAs
Van Buren Municipal Utilities Fund
December 31, 2024
Hubbs & Whitehead, CPAs
City of Rockport – 2023, 2022
Town of Springtown – 2024, 2023
Town of Hatfield – 2024, 2023
City of Oak Grove Heights – 2024
Town of Black Springs – 2024, 2023
Madison Water & Sewer Department
December 31, 2024
Meyer & Ward, CPAs

Joiner Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Hickory Ridge Water and Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Forrest City Water and Sewer Utility
December 31, 2024
Meyer & Ward, CPAs
Earle Water and Sewer Works
December 31, 2024
Meyer & Ward, CPAs
Corning Water and Sewer Department
December 31, 2023
Thomas, Speight & Noble, CPAs
Bono Water and Sewer Department
December 31, 2024
Meer & Ward, CPAs
Bay Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Town of Hunter – 2024
City of Russellville – 2023
Barling Water and Sewer System
December 31, 2023
Gammill, Boyd & Anderson, CPAs
Beebe Water and Sewer System
December 31, 2023
Shoptaw, Labahn, & Company, CPAs
Big Flat Water System
December 31, 2023
Ballard & Company, CPAs
City of Biscoe Waterworks
July 31, 2024
Meyer & Ward, CPAs
Dell Water & Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Flippin Water and Wastewater Department
December 31, 2022
Hubbs & Whitehead, CPAs
Gillett Water and Sewer Department
December 31, 2023
V. Arlene Castleberry, CPA
Horseshoe Lake Utilities
December 31, 2023
Meyers & Ward, CPAs
Horseshoe Lake Utilities
December 31, 2022
Meyers & Ward, CPAs
Horseshoe Lake Utilities
December 31, 2021
Meyers & Ward, CPAs
Lowell Sewer System Trust Fund
December 31, 2023
Landmark PLC, CPAs
Mammoth Spring Water and Sewer System
December 31, 2024
Welch, Couch & Company, CPAs

Parkin Municipal Waterworks
December 31, 2023
Meyer & Ward, CPAs
Stephens Water and Sewer
December 31, 2022
Parks & Company, CPAs
Waldron Water and Sewer Department
December 31, 2024
Landmark PLC, CPAs
Waldron Water and Sewer Department
December 31, 2023
Landmark PLC, CPAs
City of Fort Smith
December 31, 2024
Forvis Mazars, CPAs
Hempstead County – 2024
Delight Water and Sewer
June 30, 2020
Turner, Rodgers, Manning & Plyler, CPAs
Delight Water and Sewer
June 30, 2021
Turner, Rodgers, Manning & Plyler, CPAs
Delight Water and Sewer
June 30, 2022
Turner, Rodgers, Manning & Plyler, CPAs
Delight Water and Sewer
June 30, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Delight Water and Sewer
June 30, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Bearden Water and Sewer System
December 31, 2020
Semple Accounting, CPAs
Bearden Water and Sewer System
December 31, 2021
Semple Accounting, CPAs
Tull Water Works
December 31, 2023
Yoakum, Lovell & Co., CPAs/
Turner, Rodgers, Manning & Plyler, CPAs
Keo Municipal Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
Trumann Public Works
December 31, 2024
Thomas, Speight & Noble, CPAs
Joiner Water and Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Nashville Water and Sewer Enterprise Fund
December 31, 2024
Wilf & Henderson, CPAs
Monette Water and Sewer Fund
December 31, 2024
Thomas, Speight & Noble, CPAs
Manila Water and Sewer Department
December 31, 2024
Thomas, Speight & Noble, CPAs

Diamond City Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
Waldo Water and Sewer System
December 31, 2022
Parks & Company, CPAs
Huttig Water and Sewer System
December 31, 2023
Wood and Wood, CPAs
Foreman Water and Sewer Fund
December 31, 2024
Berry & Associates, CPAs
Felsenthal Water & Sewer Department
December 31, 2023
Stephens P. Savage, CPA
Coal Hill Water and Sewer Department
September 30, 2024
Jones and Lawton, CPAs
Town of West Point – 2024, 2023
City of Mayflower – 2024
City of Garfield – 2024, 2023
Town of Jacksonport – 2024
Prosecuting Attorney
Ninth West Judicial District
December 31, 2024 and 2023
Little River, Sevier, Howard and Pike Counties
Ouachita County – 2023
Lincoln County – 2023
City of Norphlet – 2024
City of Cherry Valley – 2024
Town of Tillar – 2024
City of Bay – 2024
Prosecuting Attorney
Twenty-Second Judicial District
December 31, 2024
Saline County
City of Searcy – 2024
Yell County – 2023
City of Star City – 2024
Desha County – 2023
Saline County – 2023
Town of Dyess – 2024
Wilmar Water & Sewer Department
December 31, 2023
Searcy & Associates, CPAs
Wilmar Water & Sewer Department
December 31, 2022
Searcy & Associates, CPAs
Charleston Water and Sewer Department
October 31, 2024
Landmark, CPAs
Brookland Utilities Department
December 31, 2024
Thomas, Speight & Noble, CPAs
Beebe Water and Sewer System
December 31, 2024
Shoptaw, Labahn & Company, CPAs
Carlisle Water and Sewer Department
December 31, 2021 and 2020
ABACUS, CPAs

South Sheridan Water Association, Inc.
June 30, 2025
Searcy & Associates, CPAs
Turrell Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Calhoun County Water Association, Inc.
December 31, 2024
Emrich & Scroggins, CPAs
Dewitt Municipal Waterworks and Sewer System
December 31, 2023
V. Arlene Castleberry, CPA
Hartford Water and Sewer Department
December 31, 2023 and 2022
Christopher A. Turner, CPA
Grubbs Water & Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Banks Water and Sewer System
December 31, 2023
Searcy & Associates, CPAs
Colt Water Company
December 31, 2023
Hood, Pagan, & Associates, CPAs
Sparkman Water and Sewer System
December 31, 2024
Tyler Rodgers, Manning & Plyer, CPAs
East Logan County Public Wate Facility Board
December 31, 224
Przybysz & Associates, CPAs
Melbourne Water & Sewer Department
December 31, 2024
Welch, Couch & Company, CPAs
Cave City Water & Sewer Department
December 31, 2024
Welch, Couch & Company, CPAs
Caraway Water and Sewer System
December 31, 2024
Meyer & Ward, CPAs
Plumerville Water and Sewer
December 31, 2022
Arkansas Accounting, CPAs
Stamps Water Works
December 31, 2021
Turner Rodgers, Manning & Plyler, CPAs
Stamps Water Works
December 31, 2022
Turner Rodgers, Manning & Plyler, CPAs
Prosecuting Attorney
Eleventh Judicial District East
December 31, 2022 and 2021
Arkansas County
Prosecuting Attorney
Eleventh Judicial District East
December 31, 2023
Arkansas County
City of Benton – 2024