

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

AGENDA

COMMITTEE ON EDUCATIONAL INSTITUTIONS OF THE LEGISLATIVE JOINT AUDITING COMMITTEE

THURSDAY, June 13, 2024
1:30 P.M.

ROOM 138 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

MEMBERS

Senator Dan Sullivan, Chair
Senator Alan Clark, Vice Chair
Senator Jane English
Senator Linda Chesterfield
Senator Jim Petty
Senator Missy Irvin
Representative Grant Hodges, Chair
Representative Steve Hollowell, Vice Chair
Representative Bruce Cozart
Representative Sonia Eubanks Barker
Representative Tippi McCullough
Representative Cameron Cooper
Representative Hope Duke

ALTERNATES

Senator Reginald Murdock

Senator Fred Love
Senator Justin Boyd
Senator Reginald Murdock
Representative Steven Unger
Representative Dwight Tosh

Representative Wade Andrews
Representative Fred Allen
Representative Mary Bentley
Representative Delia J. Haak

- A. Call to order by Co-Chairman.**
- B. Adoption of Minutes of the February 8, 2024 meeting.**
- C. Review of Reports.**
Refer to the Synopsis
- D. New Business.**
- E. Adjournment.**



LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT
JUNE 13, 2024
STANDING COMMITTEE ON EDUCATIONAL INSTITUTIONS



AUDIT REPORTS

Cleveland County School District
Cleveland County
June 30, 2023

Maynard School District
Randolph County
June 30, 2023

Quitman School District
Cleburne County
June 30, 2023

Star City School District
Lincoln County
June 30, 2023

Strong-Huttig School District
Union County
June 30, 2023

Arkansas Arts Academy
Benton County
Landmark PLC, CPAs
June 30, 2023

Booneville School District
Logan County
June 30, 2023

Brinkley School District
Monroe County
June 30, 2023

Bryant School District
Saline County
June 30, 2023

Cabot School District
Lonoke County
June 30, 2023

County Line School District
Franklin County
June 30, 2023

Dermott School District
Chicot County
June 30, 2023

East End School District
Perry County
June 30, 2023

Harrison School District
Boone County
June 30, 2023

Jonesboro School District
Craighead County
HCJ CPAs & Advisors, PLLC
June 30, 2023

AUDIT REPORTS

Lakeside School District
Chicot County
June 30, 2023

Magnolia School District
Columbia County
June 30, 2023

Mountain View School District
Stone County
June 30, 2023

Newport School District
Jackson County
June 30, 2023

Prescott School District
Nevada County
June 30, 2023

Searcy County School District
Searcy County
June 30, 2023

Shirley School District
Van Buren County
June 30, 2023

Wynne School District
Cross County
June 30, 2023

Academics Plus Charter School
Pulaski County
June 30, 2023

Alma School District
Crawford County
Przybysz & Associates, CPAs., P.C.
June 30, 2023

Alpena School District
Boone County
June 30, 2023

Arch Ford Service Cooperative
Conway County
Doug Dobbs, CPA, P.A.
June 30, 2023

Arkansas Connections Academy
Benton County
Rasco Winter Thomas Group
June 30, 2023

Arkansas Lighthouse Academies
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2023

AUDIT REPORTS

Arkansas River Education Service Cooperative
Jefferson County
June 30, 2023

Arkansas Virtual Academy
Pulaski County
Landmark PLC, CPAs
June 30, 2023

Armored School District
Mississippi County
June 30, 2023

Ashdown School District
Little River County
June 30, 2023

Atkins School District
Pope County
June 30, 2023

Augusta School District
Woodruff County
June 30, 2023

Barton School District
Phillips County
June 30, 2023

Batesville School District
Independence County
EGP, PLLC CPAs & Consultants
June 30, 2023

Bauxite School District
Saline County
June 30, 2023

Bay School District
Craighead County
June 30, 2023

Bearden School District
Ouachita County
June 30, 2023

Beebe School District
White County
Cobb & Suskie, LTD., CPAs
June 30, 2023

Benton School District
Saline County
Cobb & Suskie, LTD., CPAs
June 30, 2023

Bergman School District
Boone County
June 30, 2023

AUDIT REPORTS (CONTINUED)

Bismarck School District
Hot Spring County
June 30, 2023

Boston Mountain Educational Cooperative
Washington County
June 30, 2023

Bradford School District
White County
June 30, 2023

Brookland School District
Craighead County
June 30, 2023

Buffalo Island School District
Craighead County
June 30, 2023

Carlisle School District
Lonoke County
June 30, 2023

Cedarville School District
Crawford County
June 30, 2023

Centerpoint School District
Pike County
June 30, 2023

Charleston School District
Franklin County
June 30, 2023

Clarendon School District
Monroe County
June 30, 2023

Clarksville School District
Johnson County
June 30, 2023

Cossatot River School District
Polk County
June 30, 2023

Conway School District
Faulkner County
HCJ CPAs & Advisors, PLLC
June 30, 2023

Cotter School District
Baxter County
June 30, 2023

Crossett School District
Ashley County
June 30, 2023

Crowley's Ridge Education Service
Cooperative
Poinsett County
June 30, 2023

AUDIT REPORTS (CONTINUED)

Dawson Educational Cooperative
Clark County
EGP, PLLC CPAs & Consultants
June 30, 2023

Decatur School District
Benton County
June 30, 2023

DeQueen-Mena Education Service
Cooperative
Sevier County
June 30, 2023

Des Arc School District
Prairie County
June 30, 2023

Dierks School District
Howard County
June 30, 2023

Dover School District
Pope County
June 30, 2023

Drew Central School District
Drew County
June 30, 2023

Dumas School District
Desha County
June 30, 2023

East Poinsett County School District
Poinsett County
June 30, 2023

Elkins School District
Washington County
June 30, 2023

Emerson-Taylor-Bradley School District
Columbia County
June 30, 2023

EStem Public Charter School
Pulaski County
Landmark PLC, CPAs
June 30, 2023

Eureka Springs School District
Carroll County
June 30, 2023

Exalt Academy of Southwest Little Rock
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2023

Farmington School District
Washington County
Landmark PLC, CPAs
June 30, 2023

Fayetteville School District
Washington County
HCJ CPAs & Advisors, PLLC
June 30, 2023

AUDIT REPORTS (CONTINUED)

Flippin School District
Marion County
June 30, 2023

Fordyce School District
Dallas County
June 30, 2023

Forrest City School District
St. Francis County
Meyer and Ward, P.A. CPAs
June 30, 2023

Fort Smith School District
Sebastian County
Przybysz & Associates, CPAs, P.C.
June 30, 2023

Fouke School District
Miller County
June 30, 2023

Founders Classical Academies of Arkansas
Benton County
Thomas & Thomas PLLC, CPAs
June 30, 2023

Fountain Lake School District
Garland County
EGP, PLLC CPAs & Consultants
June 30, 2023

Friendship Aspire Academy Arkansas
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2023

Future School of Fort Smith
Sebastian County
Lisa Stephens CPA, PLC
June 30, 2023

Genoa Central School District
Benton County
June 30, 2023

Gentry School District
Benton County
June 30, 2023

Glen Rose School District
Hot Spring County
June 30, 2023

Graduate Arkansas, Inc.
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2023

Great Rivers Education Cooperative
Phillips County
June 30, 2023

Greene County Tech School District
Greene County
June 30, 2023

Greenbrier School District
Faulkner County
Cobb & Suskie, LTD., CPAs
June 30, 2023

AUDIT REPORTS (CONTINUED)

Greenland School District
Washington County
June 30, 2023

Greenwood School District
Sebastian County
Hubbs & Whitehead, CPAs
June 30, 2023

Gurdon School District
Clark County
June 30, 2023

Guy Fenter Education Service Cooperative
Franklin County
June 30, 2023

Haas Hall Academy
Washington County
Harris CPAs LLC
June 30, 2023

Hampton School District
Calhoun County
June 30, 2023

Harmony Grove School District
Saline County
Cobb & Suskie, LTD., CPAs
June 30, 2023

Heber Springs School District
Cleburne County
June 30, 2023

Hector School District
Pope County
June 30, 2023

Highland School District
Sharp County
June 30, 2023

Hillcrest School District
Lawrence County
June 30, 2023

Hope School District
Hempstead County
June 30, 2023

Lake Hamilton School District
Garland County
Cobb & Suskie, LTD., CPAs
June 30, 2023

Lakeside School District
Garland County
Cobb & Suskie, LTD., CPAs
June 30, 2023

Lavaca School District
Sebastian County
Hubbs & Whitehead, CPAs
June 30, 2023

Lafayette County School District
Lafayette County
June 30, 2023

AUDIT REPORTS (CONTINUED)

LISA Academy
Pulaski County
HCJ CPAs & Advisors, PLLC
June 30, 2023

Magnet Cove School District
Hot Spring County
June 30, 2023

Mayflower School District
Faulkner County
June 30, 2023

Mineral Springs School District
Howard County
June 30, 2023

Mountain Home School District
Baxter County
June 30, 2023

Mountainburg School District
Crawford County
Hubbs & Whitehead, CPAs
June 30, 2023

Mt. Vernon-Enola School District
Faulkner County
June 30, 2023

Nemo Vista School District
Conway County
June 30, 2023

North Little Rock School District
Pulaski County
HCJ CPAs & Advisors, PLLC
June 30, 2023

Ozark Mountain School District
Searcy County
June 30, 2023

Parkers Chapel School District
Union County
Cobb & Suskie, LTD., CPAs
June 30, 2023

Pea Ridge School District
Benton County
June 30, 2023

Poyen School District
Grant County
June 30, 2023

Prairie Grove School District
Washington County
Landmark, PLC, CPAs
June 30, 2023

Premier High School of North Little Rock
Pulaski County
Thomas & Thomas PLLC, CPAs
June 30, 2023

AUDIT REPORTS (CONTINUED)

Premier High School of Little Rock
Pulaski County
Thomas & Thomas PLLC, CPAs
June 30, 2023

Premier High School of Springdale
Washington County
Thomas & Thomas PLLC, CPAs
June 30, 2023

Rogers School District
Benton County
HCJ CPAs & Advisors, PLLC
June 30, 2023

ScholarMade Achievement Place
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2023

South Conway County School District
Conway County
Doug Dobbs, CPA, P.A.
June 30, 2023

Southwest Arkansas Educational Cooperative
Hempstead County
June 30, 2023

Spring Hill School District
Hempstead County
June 30, 2023

Springdale School District
Washington County
HCJ CPAs & Advisors, PLLC
June 30, 2023

The Excel Center
Pulaski County
FORVIS, LLP
June 30, 2023

Yellville-Summit School District
Marion County
June 30, 2023