

# Arkansas



**Sen. Jason Rapert**  
Senate Chair  
**Sen. Eddie Cheatham**  
Senate Vice Chair

**Rep. Richard Womack**  
House Chair  
**Rep. DeAnn Vaught**  
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

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**THURSDAY, OCTOBER 8, 2020**

**10:30 A.M.**

**ROOM A – MAC BUILDING  
LITTLE ROCK, AR**

#### MEMBERS

Senator Mathew Pitsch, Chair  
Senator Joyce Elliott  
Senator Jim Hendren  
Senator Bart Hester, Vice Chair  
Senator Scott Flippo  
Senator Ricky Hill  
Representative Stan Berry, Chair  
Representative Julie Mayberry, Vice Chair  
Representative Spencer Hawks  
Representative Brandt Smith  
Representative Vivian Flowers  
Representative Jack Fortner  
Representative Jim Dotson

#### ALTERNATES

Senator Kim Hammer  
  
Senator James Sturch  
Senator Blake Johnson  
Representative Charlene Fite  
  
Representative Mark Lowery  
Representative Stu Smith  
Representative David Fielding  
Representative Gary Deffenbaugh

**Committee meetings are open to the public. However, there is limited seating due to the social distancing requirements and members of the public shall wear a mask while in the Big MAC Building.**

- A. Call to order by Co-Chairman.**
- B. Adoption of Minutes of the September 11, 2020 meeting.**
- C. Review of Reports.**  
Refer to the Synopsis
- D. New Business.**
- E. Adjournment.**



**LEGISLATIVE JOINT AUDITING COMMITTEE**  
**ARKANSAS LEGISLATIVE AUDIT**  
**OCTOBER 8, 2020**  
**STANDING COMMITTEE ON EDUCATIONAL INSTITUTIONS**



**AUDIT REPORTS**

Pocahontas School District  
Randolph County  
June 30, 2019

National Park College  
Garland County  
June 30, 2019

NorthWest Arkansas Community College  
Benton County  
June 30, 2019

Cave City School District  
Sharp County  
June 30, 2019

East End School District  
Perry County  
June 30, 2019

Hector School District  
Pope County  
June 30, 2019

Kirby School District  
Pike County  
June 30, 2019

Mammoth Spring School District  
Fulton County  
June 30, 2019

Mineral Springs School District  
Howard County  
June 30, 2019

Southside School District  
Independence County  
June 30, 2019

Wilbur D. Mills Education Service Cooperative  
White County  
June 30, 2019

Ozark Montessori Academy  
Washington County  
June 30, 2019

Henderson State University-Financial Aid  
Office Review of Compliance with Polices  
and Regulations  
Clark County  
July 1, 2017 through June 30, 2019

Benton School District  
Saline County  
Cobb and Suskie, LTD.  
June 30, 2019

Fayetteville School District  
Washington County  
Hudson, Cisne & Co., LLP  
June 30, 2019

KIPP Delta Public Schools  
Phillips County  
Hudson, Cisne & Co., LLP  
June 30, 2019

Mena School District  
Polk County  
June 30, 2019

Osceola School District  
Mississippi County  
June 30, 2019

Northwest Technical Institute  
Washington County  
June 30, 2019

Southeast Arkansas College  
Jefferson County  
June 30, 2019

Southern Arkansas University  
Columbia County  
June 30, 2019

Armored School District  
Mississippi County  
June 30, 2019

Bentonville School District  
Benton County  
Landmark, PLC, CPAs  
June 30, 2019

Booneville School District  
Logan County  
June 30, 2019

Buffalo Island School District  
Craighead County  
June 30, 2019

Corning School District  
Clay County  
June 30, 2019

Cross County School District  
Cross County  
Cobb and Suskie, LTD.  
June 30, 2019

Dardanelle School District  
Yell County  
Cobb and Suskie, LTD.  
June 30, 2019

DeQueen-Mena Education Service Cooperative  
Sevier County  
June 30, 2019

Dover School District  
Pope County  
June 30, 2019

EStem Public Charter School  
Pulaski County  
Landmark, PLC, CPAs  
June 30, 2019

Fordyce School District  
Dallas County  
Cobb and Suskie, LTD.  
June 30, 2019

Gentry School District  
Benton County  
June 30, 2019

Gravette School District  
Benton County  
June 30, 2019

Greenland School District  
Washington County  
June 30, 2019

Guy Perkins School District  
Faulkner County  
June 30, 2019

Highland School District  
Sharp County  
June 30, 2019

Horatio School District  
Sevier County  
June 30, 2019

Jasper School District  
Newton County  
June 30, 2019

Lakeside School District  
Chicot County  
June 30, 2019

Lonoke School District  
Lonoke County  
June 30, 2019

Mayflower School District  
Faulkner County  
June 30, 2019

Mountain Pine School District  
Garland County  
June 30, 2019

AUDIT REPORTS (CONTINUED)

Nevada School District  
Nevada County  
June 30, 2019

Ouachita River School District  
Polk County  
June 30, 2019

Palestine-Wheatley School District  
St. Francis County  
June 30, 2019

Prescott School District  
Nevada County  
June 30, 2019

Rector School District  
Clay County  
June 30, 2019

Riverview School District  
White County  
June 30, 2019

Salem School District  
Fulton County  
June 30, 2019

Searcy County School District  
Searcy County  
June 30, 2019

South Conway County School District  
Conway County  
Doug Dobbs, CPA  
June 30, 2019

Southeast Arkansas Education  
Service Cooperative  
Drew County  
June 30, 2019

Strong-Huttig School District  
Union County  
June 30, 2019

Waldron School District  
Scott County  
June 30, 2019

West Side School District  
Cleburne County  
June 30, 2019

White Hall School District  
Jefferson County  
Cobb and Suskie, LTD.  
June 30, 2019