

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1614

5 By: Representative Nickels
6

For An Act To Be Entitled

8 AN ACT CONCERNING AUDITS OF LOCAL GOVERNMENT
9 ASSOCIATIONS BY THE LEGISLATIVE AUDITOR; AND FOR
10 OTHER PURPOSES.
11

Subtitle

14 CONCERNING AUDITS OF LOCAL GOVERNMENT
15 ASSOCIATIONS BY THE LEGISLATIVE AUDITOR.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code Title 10, Chapter 4, Subchapter 4 is amended
21 to add an additional section to read as follows:

22 10-4-428. Audits of local government associations.

23 (a) As used in this section, "local government association" means:

24 (1) The Arkansas Municipal League;

25 (2) The Association of Arkansas Counties;

26 (3) The Arkansas School Boards Association;

27 (4) The Arkansas Association of Educational Administrators; and

28 (5) An organization whose membership is composed of political
29 subdivisions of the state or the elected officials of political subdivisions
30 of the state as determined by the Legislative Joint Auditing Committee.

31 (b)(1) The Legislative Auditor shall audit a local government
32 association.

33 (2)(A) Except as provided in subdivision (b)(2)(B) of this
34 section, a local government association shall be audited at least one (1)
35 time every two (2) years.

36 (B) If the Legislative Joint Auditing Committee determines



1 under subdivision (a)(5) of this section that an organization whose
2 membership is composed of political subdivisions of the state or the elected
3 officials of political subdivisions of the state is a local government
4 association under this section, audits of that local government association
5 shall occur at times determined by the Legislative Joint Auditing Committee.

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