

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

SENATE BILL 199

5 By: Senator K. Ingram
6 By: Representative Ferguson
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND THE LAW CONCERNING ALTERNATIVE COUNTY
10 BOOKKEEPING METHODS; AND FOR OTHER PURPOSES.
11

Subtitle

12
13 TO AMEND THE LAW CONCERNING ALTERNATIVE
14 COUNTY BOOKKEEPING METHODS.
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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 § 14-24-204(a)(2), concerning payments by
21 county courts, is amended to read as follows:

22 (2) The checks shall be ~~prenumbered and~~ designed in such form
23 that the particular fund affected out of which the check is to be paid is
24 noted thereon.
25

26 SECTION 2. Arkansas Code § 14-24-204(b), concerning payments by county
27 courts, is amended to read as follows:

28 (b) In lieu of the provisions of this section pertaining to the
29 issuance of a check in duplicate form, if a county so chooses, the following
30 provisions may apply:

31 (1) Once the aforementioned claim procedures have been
32 completed, the treasurer may cause a check to be prepared in payment of
33 claims filed with the county court;

34 (2) Each claim properly recorded and approved for payment by the
35 county court shall be proper certification from the clerk to the treasurer
36 that a valid claim exists; and



1 (3) The checks shall be ~~prenumbered and~~ so designed that the
2 particular fund affected out of which the check is to be paid shall be noted
3 thereon.

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5 SECTION 3. Arkansas Code Title 14, Chapter 25, Subchapter 1, is
6 amended to add an additional section to read as follows:

7 14-25-115. Exemption of officials.

8 (a) If a county official contends his or her system of accounting
9 equals or exceeds the basic system prescribed by this chapter, the official
10 may request a review by the Legislative Joint Auditing Committee.

11 (b) If the committee agrees that the system of accounting meets or
12 exceeds the requirements of this chapter, the committee may issue a
13 certificate to the official that the official's accounting system meets the
14 basic requirements of this chapter and exempts the official from the
15 requirements of the particulars of the system of accounting prescribed by
16 this chapter.