

Stricken language would be deleted from and underlined language would be added to present law.

1 State of Arkansas *As Engrossed: S2/26/13 S2/28/13*

2 89th General Assembly

A Bill

3 Regular Session, 2013

SENATE BILL 199

4

5 By: Senator K. Ingram

6 By: Representative Ferguson

7

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For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING ALTERNATIVE COUNTY

10 BOOKKEEPING METHODS; AND FOR OTHER PURPOSES.

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12

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Subtitle

14

TO AMEND THE LAW CONCERNING ALTERNATIVE

15

COUNTY BOOKKEEPING METHODS.

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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

19

20 SECTION 1. Arkansas Code § 14-24-204(a)(2), concerning payments by
21 county courts, is amended to read as follows:

22 ~~(2)~~(A) *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 *(B) A county may use computer equipment for check*
26 *preparation if the use of an automated software program that accomplishes the*
27 *same purpose as prenumbered checks and other required denotations is in*
28 *compliance with the Information Systems Best Practices Checklist provided by*
29 *the Legislative Joint Auditing Committee.*

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

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

36 (1) Once the aforementioned claim procedures have been



1 completed, the treasurer may cause a check to be prepared in payment of
2 claims filed with the county court;

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

6 (3)(A) *The checks shall be prenumbered and so designed that the*
7 *particular fund affected out of which the check is to be paid shall be noted*
8 *thereon.*

9 *(B) A county may use computer equipment for check*
10 *preparation if the use of an automated software program that accomplishes the*
11 *same purpose as prenumbered checks and other required denotations is in*
12 *compliance with the Information Systems Best Practices Checklist provided by*
13 *the Legislative Joint Auditing Committee.*

14
15 *SECTION 3. Arkansas Code § 14-25-104, concerning prenumbered checks*
16 *used by counties, is amended to add an additional subsection to read as*
17 *follows:*

18 *(e) A county may use computer equipment for check preparation if the*
19 *use of an automated software program that accomplishes the same purpose as*
20 *prenumbered checks and other required denotations is in compliance with the*
21 *Information Systems Best Practices Checklist provided by the Legislative*
22 *Joint Auditing Committee."*

23
24 *SECTION 4. Arkansas Code § 14-25-108(a)(3), concerning prenumbered*
25 *receipts used by counties, is amended to read as follows:*

26 *~~(3) The use of mechanical receipting devices, which accomplish~~*
27 *~~the same purpose as prenumbered receipts, is acceptable and is encouraged~~*
28 *~~where such equipment is utilized~~ A county may use an electronic receipting*
29 *system that accomplishes the same purpose as prenumbered receipts if the*
30 *system is in compliance with the Information Systems Best Practices Checklist*
31 *provided by the Legislative Joint Auditing Committee.*

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33 /s/K. Ingram
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