

Arkansas



Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair

Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

A G E N D A

COMMITTEE ON COUNTIES AND MUNICIPALITIES

THURSDAY, DECEMBER 5, 2024

1:30 P.M.

ROOM 151 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

Members

Senator Mark Johnson, Chair
Senator Steve Crowell, Vice Chair
Senator Kim Hammer
Senator Ben Gilmore
Senator Matt Stone
Senator Scott Flippo

First Alternates

Senator Stephanie Flowers
Senator Reginald Murdock

Representative Johnny Rye, Chair
Representative Kendon Underwood, Vice Chair
Representative Jon S. Eubanks
Representative Lanny Fite
Representative Karilyn Brown
Representative John Maddox
Representative Carol Dalby
Representative Kendra Moore

Representative Stephen Magie
Representative Stephen Meeks
Representative Lane Jean
Representative DeAnn Vaught
Representative DeAnna Hodges

- A. Call to Order by Chair
- B. Adoption of Minutes of the October 10, 2024 meeting
- C. Update on Delinquent Private Reports
- D. Discussion of Act 709 of 2021, Repayment of Turnback Funds
 1. Town of Gilmore
- E. Discussion of Noncompliance with Municipal Accounting Law
 1. Oil Trough
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on May 8, 2025.
- H. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
December 5, 2024**



City of Wilton – 2023, 2022, 2021
Town of Haynes – 2023
Town of Jacksonport – 2023
Prosecuting Attorney
Twentieth Judicial District
December 31, 2023
Faulkner, Searcy, and Van Buren Counties
Town of Harrell – 2023, 2022
City of West Memphis – 2023
City of DeQueen – 2023
Madison County – 2023
Prosecuting Attorney
Eighteenth Judicial District West
December 31, 2023 and 2022
Polk and Montgomery Counties
St. Francis County – 2023
Independence County – 2023
Town of Concord – 2023, 2022
Town of Burdette – 2023
City of Mammoth Spring – 2023, 2022
City of Glenwood – 2023, 2022
City of Conway
December 31, 2023
Forvis Mazars, CPAs
City of Greenbrier
December 31, 2023
Searcy & Associates, CPAs
City of Horseshoe Bend
December 31, 2023
Przybysz & Associates, CPAs
City of Siloam Springs
December 31, 2023
Landmark, CPAs
Mississippi County Regional Solid
Waste Management District
December 31, 2022
Thomas, Speight & Noble, CPAs
Mississippi County Regional Solid
Waste Management District
December 31, 2023
Thomas, Speight & Noble, CPAs
Sebastian County Regional Solid
Waste Management District
December 31, 2023
John Langham & CO., CPAs
West River Valley Regional Solid
Waste Management District
December 31, 2023
Jones & Lawton, CPAs
Alma Water and Sewer Fund
December 31, 2023
Gammill, Boyd & Anderson, CPAs
Bergman Water System
December 31, 2023
Garland and Greenwood, CPAs
East Logan County Public Water Facility Board
December 31, 2023
Przybysz & Associates, CPAs
Bellefonte Water Works
December 31, 2021
The Killingsworth Firm, CPAs
Bellefonte Water Works
December 31, 2022
The Killingsworth Firm, CPAs
Bellefonte Water Works
December 31, 2023
The Killingsworth Firm, CPAs
Calico Rock Water and Wastewater Department
December 31, 2022
Ballard & Company, CPAs
Faircrest Public Water Authority
December 31, 2023
Berry & Associates, CPAs
Calion Water and Sewer
December 31, 2022
Parks & Company, CPAs
Gould Water and Sewer Commission
December 31, 2022
Alan K. Minor, CPA
Carlisle Water and Sewer Department
December 31, 2018
Cobb & Suskie, CPAs
Green Forest Water and Waste Water Department
December 31, 2023
Abacus, CPAs
Harrison Water and Sewer Fund
December 31, 2020
Porterfield & Company, CPAs
Harrison Water and Sewer Fund
December 31, 2022
Abacus, CPAs
Johnson Township Public Water Authority
March 31, 2024
Berry & Associates, CPAs
Manila Water and Sewer Department
December 31, 2021
Baker Firm, CPAs
Lawson-Urbana Public Water Authority
December 31, 2023
Berry & Associates, CPAs
Midway Public Water Authority
December 31, 2022
Jackson, Howell & Associates, CPAs
Horatio Water and Sewer Department
December 31, 2023
Przybysz & Associates, CPAs
Louann Water and Sewer Fund
December 31, 2023
Berry & Associates, CPAs

Monticello Enterprise Funds December 31, 2022 Searcy & Associates, CPAs	Gurdon Municipal Water and Sewer Works May 31, 2021 Turner, Rodgers, Manning & Plyler, CPAs
Horsehead Water Users' Association, Inc. December 31, 2022 Jones and Lawton, CPAs	Gurdon Municipal Water and Sewer Works May 31, 2022 Turner, Rodgers, Manning & Plyler, CPAs
Magnolia Utilities December 31, 2023 Turner, Rodgers, Manning & Plyler, CPAs	Gillham Waterworks December 31, 2023 Berry & Associates, CPAs
Mount Olive Water Association February 29, 2024 Przybysz & Associates, CPAs	Greenbrier Waterworks December 31, 2023 Searcy & Associates, CPAs
New Hope Water Association, Inc. September 30, 2023 Berry & Associates, CPAs	Lurton-Pelsor Water Association, Inc. December 31, 2023 Kevin Moore, CPA
Shannon Hills Water, Sewer, and Fire Departments December 31, 2021 Berry & Associates, CPAs	Magness Water and Sewer Department December 31, 2023 Welch, Couch & Company, CPAs
Walker Water Association, Inc. December 31, 2023 Wood and Wood, CPAs	Town of Roe – 2023, 2022 Town of Oil Trough – 2023, 2022, 2021 Clay County – 2023
New London Water Association, Inc. March 31, 2024 Berry & Associates, CPAs	City of Dewitt – 2023 Town of Lexa – 2023 City of Clarendon – 2023
Sherwood Wastewater Treatment Committee December 31, 2023 Bonds & Company, CPAs	Town of Menifee – 2023, 2022 Prosecuting Attorney Seventeenth Judicial District December 31, 2023 White and Prairie Counties
Pangburn Water and Wastewater System December 31, 2023 Turner, Williams & Associates, CPAs	City of Bay – 2023 Izard County – 2023 City of Wooster – 2023, 2022
Southeast Bradley County Water District Public Water Authority December 31, 2023 Searcy & Associates, CPAs	Town of Edmondson – 2023 City of Rogers December 31, 2023 Landmark, CPAs
Portia Water & Sewer Department December 31, 2022 Williams & Morris, CPAs	City of West Fork December 31, 2023 Hubbs & Whitehead, CPAs
Stuttgart Water and Sewer Department December 31, 2021 Baker Firm, CPAs	Town of Zinc – 2023 Batts-Lapile Public Water Authority October 31, 2023 Berry & Associates, CPAs
Central Logan County Public Water Facility Board September 30, 2023 Przybysz & Associates, CPAs	Locke-Fern & Dollard Road Waterworks Public Facilities Board December 31, 2023 Hubbs & Whitehead, CPAs
Keo Municipal Water and Sewer Department December 31, 2022 Berry & Associates, CPAs	Marysville Water Association, Inc. August 31, 2023 Berry & Associates, CPAs
Krooked Kreek Water Association September 30, 2022 Garland and Greenwood, CPAs	Lynn Water Department December 31, 2023 and 2022 Williams & Morris, CPAs
Krooked Kreek Water Association September 30, 2023 Garland and Greenwood, CPAs	Gillett Water and Sewer Department December 31, 2022 V. Arlene Castleberry, CPA
Widener Water and Sewer Department December 31, 2023 Meyer & Ward, CPAs	
Forrest City Water and Sewer Utility December 31, 2023 Meyer & Ward, CPAs	

Magazine Water and Sewer Department
 July 31, 2020
 Jones, Rose & Lawton, CPAs

Horsehead Water Users' Association, Inc.
 December 31, 2023
 Jones and Lawton, CPAs

Old Union Public Water Authority
 October 31, 2023
 Berry & Associates, CPAs

Elm Springs Sewer Department
 December 31, 2019
 Berry & Associates, CPAs

Omaha Water Department
 December 31, 2022 and 2021
 Abacus, CPAs

Strong Water and Sewer Fund
 December 31, 2021
 Berry & Associates, CPAs

Strong Water and Sewer Fund
 December 31, 2020
 Berry & Associates, CPAs

Ozark Water & Sewer Department
 December 31, 2023
 King Jacobs & Lorfing, CPAs

Valley Springs Water System
 December 31, 2019
 Porterfield & Company, CPAs

Ravenden Water and Sewer Department
 December 31, 2023
 Williams & Morris, CPAs

Walnut Ridge Water & Sewer Works
 June 30, 2024
 Thomas, Speight & Noble, CPAs

Sidney Water Department
 December 31, 2023
 Welch, Couch & Company, CPAs

West Stone County Water Association
 June 30, 2024
 Turner, Williams & Associates, CPAs

Lafayette County – 2023, 2022

Cross County – 2023

Altus Water Department
 June 30, 2022
 King Jacobs & Lorfing, CPAs

England Municipal Water and Sewer Department
 December 31, 2021
 Cobb & Suskie, CPAs

Quinn Water Association, Inc.
 March 31, 2024
 Berry & Associates, CPAs

Ratcliff Water Department
 December 31, 2022 and 2021
 Przybysz & Associates, CPAs

Searcy Water Utilities
 June 30, 2024
 Forvis Mazars, CPAs

Prairie County – 2023

Washington County – 2022

City of Rison – 2023

City of Bull Shoals – 2023

Town of St. Charles – 2023

Town of Franklin – 2023, 2022

Town of Banks – 2023

Town of Tillar – 2023

City of Black Rock – 2023

City of Gurdon – 2023, 2022, 2021

City of Hermitage – 2023

Jackson County – 2023

Buckner Water Works
 December 31, 2020
 Turner, Rodgers, Manning & Plyler, CPAs

Crossett Sewer Fund
 December 31, 2022
 Maxwell, CPA

Ludwig Water Users Association, Inc.
 December 31, 2023
 King Jacobs & Lorfing, CPAs

Leachville Water and Sewer Department
 December 31, 2021
 Baker Firm, CPAs

Leachville Water and Sewer Department
 December 31, 2022
 S. Don Ray, CPA

Leachville Water and Sewer Department
 December 31, 2023
 S. Don Ray, CPA

Highway 4 & 24 Water Association
 July 31, 2021
 Turner, Rodgers, Manning & Plyler, CPAs

Highway 4 & 24 Water Association
 July 31, 2022
 Turner, Rodgers, Manning & Plyler, CPAs

Highway 4 & 24 Water Association
 July 31, 2023
 Turner, Rodgers, Manning & Plyler, CPAs

City of Leachville – 2023

Carroll County – 2023

City of Elm Springs – 2023, 2022

City of Corning – 2023

Town of Anthonyville – 2023

City of Diaz – 2023

El Dorado Rural Public Water Authority
 December 31, 2023
 Berry & Associates, CPAs

Elm Springs Sewer Department
 December 31, 2020
 Berry & Associates, CPAs

Fifty-Six Water Department
 December 31, 2023
 Welch, Couch & Company, CPAs

Southwest White County Water Association
 Public Water Authority
 December 31, 2023
 Ellis, Tucker & Aldridge, CPAs

Oxford Water Department
December 31, 2023
Welch, Couch & Company, CPAs
Cleburne County – 2023
City of Holiday Island – 2023
Baxter County – 2023
City of Ozark – 2023
City of England – 2023
City of Warren – 2022
Sharp County – 2023
Little River County – 2022
Pope County – 2023
Crawford County – 2023
City of Little Rock
December 31, 2023
Forvis Mazars, CPAs
City of Mountain View
December 31, 2023
Searcy & Associates, CPAs
Phillips County – 2023
Jefferson County – 2023
Southwest Central Regional Solid Waste
Management District
December 31, 2023
ATA, CPAs