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Senate Vice Chair



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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, JUNE 5, 2025

1:30 P.M.

ROOM 151 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

Members

Senator Matt Stone, Chair
Senator Mark Johnson, Vice Chair
Senator Kim Hammer
Senator Ben Gilmore
Senator Dave Wallace
Senator Steve Crowell

First Alternates

Senator Jimmy Hickey, Jr.
Senator Clark Tucker
Senator John Payton

Senator Gary Stubblefield

Representative Richard Womack, Chair
Representative Cameron Cooper, Vice Chair
Representative Stan Berry
Representative Carol Dalby
Representative Jack Ladyman
Representative Mark McElroy
Representative Johnny Rye
Representative Carlton Wing

Representative Lane Jean
Representative Rick Beck
Representative Matt Duffield
Representative Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of the December 5, 2024 meeting
- C. Update on Act 709 of 2021, Repayment of Turnback Funds – City of Gilmore
- D. Update on Delinquent Private Reports
 - 1. City of Dermott
 - 2. City of Black Rock
 - 3. Town of Russell
- E. Update on Noncompliance with Municipal Accounting Law
 - 1. Town of Oil Trough
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on July 10, 2025.
- H. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
June 5, 2025**



City of Leslie – 2023
City of Mount Ida – 2023, 2022, 2021
Town of Nimmons – 2023
City of Peach Orchard – 2023
Town of Western Grove – 2023, 2022
Town of Knoxville – 2023, 2022, 2021
Harrell Waterworks
December 31, 2023
Turner Rodgers, Manning & Plyer, CPAs
Harrell Waterworks
December 31, 2023
Turner Rodgers, Manning & Plyer, CPAs
Humnoke Water Department
December 31, 2021
Berry & Associates, CPAs
Huttig Water and Sewer System
December 31, 2022
Wood and Wood, CPAs
London Municipal Water System
December 31, 2023
Jones and Lawton, CPAs
Marshall Water & Wastewater System
May 31, 2024
Searcy & Associates, CPAs
Rector Water Department
December 31, 2023
Smith & Davis, CPAs
Swifton Water and Sewer District
June 30, 2024
Bonds & Company, CPAs
Taylor Municipal Waterworks and Sewer System
June 30, 2024
Wood and Wood, CPAs
Watson Waterworks and Sewer System
December 31, 2023
Searcy & Associates, CPAs
Wrightsville Sewer System
December 31, 2023
Bonds & Company, CPAs
City of Beebe – 2023
City of Nashville – 2023
Town of Shirley – 2023, 2022
City of Carlisle – 2023, 2022
City of Greenway – 2023
Stone County – 2023
Drew County – 2023
City of McNeil – 2023, 2022
City of Greenland – 2023
Town of Gateway – 2023, 2022
Bradley Water and Sewer Fund
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Montrose Water & Sewer Department
December 31, 2023
Searcy & Associates, CPAs

Camden Water Utilities
December 31, 2023
Emrich & Scroggins, CPAs
Mountain Pine Water & Sewer Department
December 31, 2023
Berry & Associates, CPAs
Cherry Valley Water and Sewer Department
June 30, 2024
Meyer & Ward, CPAs
Mt. Pleasant Water Department
December 31, 2023
Bonds & Company, CPAs
Danville Water and Sewer System
December 31, 2023
Shoptaw, Labahn & Company, CPAs
Washington Water Authority
December 31, 2023
Berry & Associates, CPAs
DeQueen Propriety Funds
December 31, 2023
Przybysz & Associates, CPAs
Carlisle Water and Sewer Department
December 31, 2019
Cobb & Suskie, CPAs
Hermitage Water and Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Quitman Water and Sewer Department
December 31, 2023
Turner, Williams & Associates, CPAs
West Saline Water Users Association, Inc.
December 31, 2023
Emrich & Scroggins, CPAs
City of Sheridan – 2023
City of Trumann – 2023
Branch Water & Sewer System
December 31, 2023
Hubbs & Whitehead, CPAs
Brinkley Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
Cave Springs Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
Lincoln Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
Pine Bluff Wastewater Utility
December 31, 2023
Forvis Mazars, CPAs
Town of Mount Pleasant – 2023, 2022
Town of Tupelo – 2023
City of Bald Knob – 2023
City of Highland – 2023, 2022
City of Yellville – 2023, 2022
City of Cotton Plant – 2023

Prosecuting Attorney
Second Judicial District
December 31, 2023
Clay, Craighead, Crittenden, Greene
Mississippi and Poinsett Counties
City of Gosnell
December 31, 2023
Thomas, Speight & Noble, CPAs
City of Paragould – 2023
City of Ratcliff – 2023, 2022, 2021
City of Cherokee Village – 2023, 2022
City of Dermott – 2023, 2022
Elm Springs Sewer Department
December 31, 2021
Berry & Associates, CPAs
Hackett Water & Sewer Department
June 30, 2024
Przybysz & Associates, CPAs
Harmony Water Association
June 30, 2024
Berry & Associates, CPAs
City of Humnoke Water Department
December 31, 2022
Beery & Associates, CPAs
Libson Public Water Authority
December 31, 2023
Berry & Associates, CPAs
Mt. Holly Public Water Authority
December 31, 2023
Berry & Associates, CPAs
North Garland Regional Water District
September 30, 2024
Berry & Associates, CPAs
Palestine Municipal Water and Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Wesson Newell Public Water Authority
May 31, 2024
Berry & Associates
Lost Bridge Village Water & Sewer
Improvement District 1& 2
December 31, 2023
Berry & Associates, CPAs
Watson Chapel Public Water Authority
December 31, 2023
Berry & Associates, CPAs
City of Dardanelle – 2023
Town of Etowah – 2023
Town of Marie – 2023
City of Gassville – 2023, 2022
Prosecuting Attorney
Eighth Judicial District North
December 31, 2023
Hempstead and Nevada Counties
City of Paris
December 31, 2023
Landmark, CPAs

City of Berryville
December 31, 2023
The Killingsworth Firm, CPAs
McDougal Water & Sewer Department
December 31, 2023
Williams & Morris, CPAs
Lockesburg Water and Sewer System
December 31, 20223
Przybysz & Associates, CPAs
Newport Water Company
August 31, 2024
Whitmire, Robinson & Co, CPAs
Grand Prairie Bayou Two Public Water Authority
December 31, 2023
Ellis, Tucker & Aldridge, CPAs
City of Mena – 2022
Randolph County – 2023
City of Eudora – 2023, 2022
Town of Lafe – 2023
Town of Sunset – 2023
Town of Birdsong – 2023
Town of Dyess – 2023
City of El Dorado – 2023,2022
City of McDougal – 2023
City of Norphlet – 2023
Town of Ravenden Springs – 2023
City of Oxford – 2023, 2022
Lee County – 2023
City of Palestine – 2023
City of Reyno – 2023
City of Campbell – 2023
Town of Minturn – 2023
Town of Chester – 2023, 2022, 2021
City of Hope
December 31, 2023
William C. Miller, CPA
City of Maumelle
December 31, 2023
Forvis Mazars, CPAs
Town of Rose Bud
December 31, 2023
Cobb & Suskie, CPAs
Bodcaw Water System
December 31, 2023
Turner Rodgers, Manning & Plyer, CPAs
Elm Springs Sewer Department
December 31, 2022
Berry & Associates, CPAs
Calhoun County Water Association, Inc
December 31, 2023
Emrich & Scroggins, CPAs
Humnoke Water Department
December 31, 2023
Berry & Associates, CPAs
Humphrey Water and Sewer System
December 31, 2020
Cynthia Bearden, CPA

Judsonia Water and Sewer System
December 31, 2023
Welch, Couch & Company, CPAs
Maynard Water and Sewer Department
December 31, 2023
Berry & Associates, CPAs
Outside Kingsland Rural Water Association
December 31, 2023
Turner Rodgers, Manning & Plyer, CPAs
Redfield Water and Sewer Utility
December 31, 2023
Bell & Company, CPAs
Salesville Sewer Fund
December 31, 2023
Brian L. Haas, CPA
Strong Water and Sewer Fund
December 31, 2002
Berry & Associates, CPAs
Sulphur Rock Sewer Department
December 31, 2023
Bond & Company, CPAs
Sulphur Springs Water Fund
December 31, 2023
Berry & Associates, CPAs
Bay Water and Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Marianna Municipal Waterworks
August 31, 2024
Meyer & Ward, CPAs
Holly Grove Water & Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Turrell Water & Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Hughes Community Water Association, Inc.
September 30, 2024
Meyer & Ward, CPAs
Wynne Waterworks and Sewer System
December 31, 2023
Meyer & Ward, CPAs
Lake City Water and Sewer Department
May 31, 2024
Meyer & Ward, CPAs
Town of Casa – 2023, 2022
City of Watson – 2022
Clark County – 2023
City of Searcy – 2023
City of Quitman – 2023
City of Centerton – 2023
Town of Rosston – 2023, 2022, 2021
City of Kingsland – 2023
City of Flippin – 2023
City of Greenwood – 2023
Town of Friendship – 2023
City of Stephens – 2023
City of Pollard – 2023

City of Cammack Village – 2023
City of Stamps – 2023
City of Norfolk – 2023, 2022
City of Diamond City – 2023, 2022
Town of Montrose – 2023
City of Scantron – 2023
City of Lincoln
December 31, 2023
Berry & Associates, CPAs
City of Cave City – 2023, 2022
City of Cabot – 2023
White River Regional Solid Waste
Management District
December 31, 2023
Welch, Couch & Company, CPAs
City of McGehee
December 31, 2023
Searcy & Associates, CPAs
City of Batesville
December 31, 2023
Frost, CPAs
City of Subiaco – 2023
Sebastian County – 2023
Bradford Water and Sewer System
December 31, 2023
Bonds & Company, CPAs
Delaplaine Water & Sewer Department
December 31, 2023
Williams & Morris, CPAs
Diaz Water and Sewer Department
December 31, 2023
Todd & Associates, CPAs
Elm Springs Sewer Department
December 31, 2023
Berry & Associates, CPAs
Eureka Springs Water and Waste Water Department
December 31, 2022
Forvis Mazars, CPAs
Reyno Water Department
December 31, 2023
Berry & Associates, CPAs
Rogers Water Utilities Sewer Department
June 30, 2024
Landmark, CPAs
Shannon Hills Water, Sewer and Fire Departments
December 31, 2022
Berry & Associates, CPAs
Rogers Water Utilities Water Department
June 30, 2024
Landmark, CPAs
Knobel Water & Sewer Department
December 31, 2023
Williams & Morris, CPAs
Lewisville Water and Sewer Fund
December 31, 2023
Berry & Associates, CPAs

Tuckerman Water and Sewer District
December 31, 2023
Bonds & Company, CPAs
Manila Water and Sewer Fund
December 31, 2023, 2022
Thomas, Speight & Noble, CPAs
O’Kean Water & Sewer Department
December 31, 2023
Williams & Morris, CPAs
Peach Orchard Water & Sewer Department
December 31, 2023
Williams & Morris, CPAs
Crittenden County – 2023
Town of Ulm – 2023, 2022
Town of Louann – 2023, 2022
Town of Biggers – 2023
Pulaski County – 2023
City of Pocahontas – 2023
City of Fairfield Bay – 2023
Town of Moro – 2023
City of Heber Springs – 2023
City of Keiser – 2023
City of Fountain Hill
December 31, 2023
Shawn Estes, CPA
City of Vilonia
December 31, 2023
Bonds & Company, CPAs
City of Swifton – 2023
Town of Georgetown – 2023, 2022
City of Wilmot – 2023
Prosecuting Attorney
Fifth Judicial District
December 31, 2023 and 2022
Pope, Johnson, and Franklin Counties
City of Bearden – 2023, 2022
City of Huttig – 2023, 2022
Boone County – 2023
Desha County – 2022
City of Pea Ridge – 2023
City of McCrory – 2023
Town of Jennette – 2023
City of Gillett – 2023
City of Chidester – 2023, 2022
City of Murfreesboro – 2023, 2022
Town of Weldon – 2023
City of Salem
December 31, 2023
Welch, Couch, & Company, CPAs
City of Eureka Springs – 2023
City of Marked Tree – 2023
Mississippi County – 2023
Alpine Public Water Authority
April 30, 2024
Echols, Thompson, & Kneebone, CPAs
Turner Rodgers, Manning & Plyer, CPAs

Amity Water and Sewer System
September 30, 2024
Turner Rodgers, Manning & Plyer, CPAs
Batts-Lapile Public Water Authority
October 31, 2024
Berry & Associates, CPAs
Calico Rock Water and Wastewater System
December 31, 2023
Turner, Williams & Associates, CPAs
Decatur Water and Wastewater Department
December 31, 2023
Berry & Associates, CPAs
Dyer Water & Sewer Department
December 31, 2023
Berry & Associates, CPAs
Gosnell Water Association
December 31, 2023
Przybysz & Associates, CPAs
Greenhill Brooks Chapel Water Association
December 31, 2023
Searcy & Associates, CPAs
Hamburg Water, Rural Water and
City Sewer System
December 31, 2022
Maxwell, CPAs
Havana Water and Sewer System
December 31, 2023
Przybysz & Associates, CPAs
Highway 71 Water District No. 1
September 30, 2024
Hubbs & Whitehead, CPAs
Knoxville Water Department
December 31, 2023
King Jacobs & Lorfing, CPAs
Lake Catherine Waterworks and Sewer Facilities Board
September 30, 2024
Harvey & Garner, CPAs
Norphlet Water and Sewer System
December 31, 2022
Parks & Company, CPAs
Norphlet Water and Sewer System
December 31, 2021
Parks & Company, CPAs
Star City Water, Sewer and Sanitation Department
December 31, 2023
Lisa Stephens, CPA
Leslie Water & Sewer Department
December 31, 2023
Searcy & Associates, CPAs
Perry Municipal Water and Sewer Department
December 31, 2023
Jones and Lawton, CPAs
Subiaco Waterworks
December 31, 2023
J Bauer, CPA
Marked Tree Water and Sewer Fund
December 31, 2023
Berry & Associates, CPAs

Pocahontas Water and Sewer Commission
September 30, 2024
Thomas, Speight & Noble, CPAs
Tri City Utilities, Inc.
December 31, 2023
Williams & Morris, CPAs
Mountain Top Public Water Authority
September 30, 2024
Turner, Williams & Associates, CPAs
Rison Water and Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Walkerville Water System, Inc.
December 31, 2023
Wood and Wood, CPAs
Sedgwick Waterworks Department
December 31, 2023 and 2022
Williams & Morris, CPAs
Hot Spring County – 2023
City of Portland – 2023
Town of Emerson – 2023, 2022
Town of Almyra – 2023
McRae Municipal Water and Sewer System
December 31, 2023
Shoptaw, Labahn & Company, CPAs
McRae Municipal Water and Sewer System
December 31, 2022
Shoptaw, Labahn & Company, CPAs
Independence-Jackson Regional
Water Users Association, Inc.
September 30, 2024
Whitmire, Robinson & Co, CPAs
Heber Springs Water and Sewer Utility
September 30, 2024
Turner, Williams & Associates, CPAs
Clark County River Valley Water Facilities
July 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
City of Malvern – 2023
Beaver Water District of Washington and
Benton Counties
September 30, 2024
ABACUS, CPAs
Town of Rondo – 2023
Town of Sedgwick – 2023
City of Texarkana
December 31, 2023
Forvis Mazars, CPAs
City of Camden – 2023
Altus Water Department
June 30, 2023
King Jacobs & Lorfing, CPAs
Gillham Lake Regional Public Water Authority
December 31, 2023
Przybysz & Associates, CPAs
Gillham Regional Wastewater District
December 31, 2023
Przybysz & Associates, CPAs

Lamar Water & Sewer Department
December 31, 2023
King Jacobs & Lorfing, CPAs
North Pike Country Rural Water Association
December 31, 2022
Searcy & Associates, CPAs
North Pike County Rural Water Association
December 31, 2024
Searcy & Associates, CPAs
Spadra-Goose Camp Water Users Association
December 31, 2023
King Jacobs & Lorfing
St. Francis River Regional Water District
June 30, 2024
Thomas, Speight & Noble, CPAs
Viola Water and Sewer Department
December 31, 2022
Ballard & Company, CPAs
Viola Water and Sewer Department
December 31, 2023
Ballard & Company, CPAs
Town of O’Kean – 2023
Town of Sulphur Rock – 2023, 2022
Prosecuting Attorney
Eighth Judicial District South
December 31, 2023 and 2022
Miller and Lafayette Counties
Dallas County – 2022
Oak Grove Heights Wastewater
December 31, 2024
Thomas, Speight & Noble, CPAs
Hardin Public Water Authority
September 30, 2022
Emrich & Scroggins, CPAs
Frenchport Water Association, Inc
October 31, 2024
Berry & Associates, CPAs
Bradley County Water Association, Inc.
December 31, 2024
Searcy & Associates, CPAs
Polk County – 2023
Town of Wheatley – 2023
Highland Sewer Department
December 31, 2024
Welch, Couch & Company, CPAs
Winslow Water Department
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Northeast Public Water Authority
December 31, 2023
Brian L. Haas, CPA
Gurdon Municipal Water and Sewer Works
May 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Ash Flat Water and Sewer Funds
December 31, 2024
Welch, Couch & Company, CPAs

Saline County Waterworks and Sanitary
Sewer Public Facilities Board
December 31, 2024
Yoakum, Lovell & CO., CPAs
Newark Water and Sewer Department
December 31, 2024
Welch, Couch & Company, CPAs
DeValls Bluff Water and Sewer Department
August 31, 2024
Meyer & Ward, CPAs
Benton County Water Authority #5
December 31, 2024
Berry & Associates, CPAs
Oak Grove Water Users Public Water Authority
December 31, 2024
Przybysz & Associates, CPAs
Southeast Bradley County Water
District Public Water Authority
December 31, 2024
Searcy & Associates, CPAs
Wire Road Water Association
September 30, 2024
Berry & Associates, CPAs
Town of Ravenden Springs – 2024
Town of Birdsong – 2024
Grant County – 2023
City of Lake City – 2024
Town of Lafe – 2024
Town of Egypt – 2023
City of McDougal – 2024
Pulaski County Regional Solid Waste
Management District
June 30, 2022
Cobb & Suskie, CPAs
Pulaski County Regional Solid Waste
Management District
June 30, 2023
Cobb & Suskie, CPAs
Pulaski County Regional Solid Waste
Management District
June 30, 2024
Cobb & Suskie, CPAs
Southeast Arkansas Regional Solid Waste
Management District
June 30, 2022
Forvis, CPAs
City of Helena-West Helena – 2023
Riversouth Rural Water District
September 30, 2024
Przybysz & Associates, CPAs
Marysville Water Association, Inc.
August 31, 2024
Berry & Associates, CPAs
Decatur Water and Wastewater Department
December 31, 2024
Berry & Associates, CPAs
Town of Marie – 2024

Pleasant View Water Public Facilities Board
July 31, 2024
Hubbs & Whitehead, CPAs
Lakeview Midway Public Water Authority
December 31, 2023
Brian L. Haas, CPA
Craighead County Regional Solid
Waste Management District
December 31, 2024
Thomas, Speight & Noble, CPAs
New Hope Water Association, Inc.
September 30, 2024
Berry & Associates
Gassville Water and Wastewater Fund
December 31, 2023
Brian L. Haas, CPA
Clark County Water Facilities
October 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
McNeil Rural Water Association, Inc.
September 30, 2024
Berry & Associates, CPAs
El Dorado Water Utilities
December 31, 2023
Landmark, CPAs
Town of Gum Springs – 2023, 2022, 2021
Bauxite District Court
Review of Transactions
July 31, 2024 Through November 12, 2024
Town of Norman – 2023, 2022, 2021
Western Greene County Regional Water District
December 31, 2024
Thomas, Speight & Noble, CPAs
Murfreestown Water & Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Murfreestown Water & Sewer System
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Black Rock Water and Sewer Department
December 31, 2022
Williams & Morris, CPAs
Watson Chapel Public Water Authority
December 31, 2024
Berry & Associates, CPAs
Lincoln Water and Sewer Department
December 31, 2024
Berry & Associates, CPAs
Southeast White County Water Association
December 31, 2023
Bell & Company, CPAs
Gentry Water and Sewer Fund
December 31, 2024
Berry & Associates, CPAs
Elm Springs Sewer Department
December 31, 2024
Berry & Associates, CPAs

Bigelow Water and Sewer Department
December 31, 2023
Jones and Lawton, CPAs
Cedarville Waterworks Facilities Board
September 30, 2024
Hubbs & Whitehead, CPAs
Fordyce Rural Water Association, Inc.
December 31, 2024
Searcy & Associates, CPAs
Gray Rock Water Users Association, Inc.
June 30, 2024
Przybysz & Associates
Hot Spring County Water Association
December 31, 2024
Searcy & Associates, CPAs
Little Creek Water Users' Association, Inc.
December 31, 2024
Searcy & Associates, CPAs
Lydesdale Water Association
December 31, 2023
Parks & Company, CPAs
Mitchellville Water & Sewer Department
December 31, 2023
Berry & Associates, CPAs
City of Monticello Enterprise Funds
December 31, 2023
Searcy & Associates, CPAs
Russellville Water & Sewer Corporation
June 30, 2024
Shoptaw, Labahn & Company, CPAs
Ratcliff Water Department
December 31, 2023
Przybysz & Associates, CPAs
Sevier County Public Water Authority
June 30, 2024
Przybysz & Associates, CPAs
Tontitown Water and Sewer Department
December 31, 2024
Berry & Associates, CPAs