



**Sen. Jim Petty**  
Senate Chair  
**Sen. Jim Dotson**  
Senate Vice Chair



**Rep. Robin Lundstrum**  
House Chair  
**Rep. RJ Hawk**  
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, JANUARY 8, 2026**

**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 Clarke Tucker  
Senator John Payton

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 Trey Steimel

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

Representative Ron McNair  
Representative Kenneth B. Ferguson

- A. Call to Order by Chair
- B. Adoption of Minutes of the December 11, 2025, meeting
- C. Update on Private Reports – Delinquent December 31, 2022, Water and Sewer Reports
- D. Update on Private Reports – Delinquent December 31, 2023, Water and Sewer Reports
- E. Discussion of Act 709 of 2021, Repayment of Street Turnback - **Daisy**
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on February 12, 2026.
- H. Adjournment



**Legislative Joint Auditing Committee  
Arkansas Legislative Audit  
Standing Committee on Counties and Municipalities  
January 8, 2026**



West Fork Water and Waste Waer Department  
December 31, 2024  
Hubbs & Whitehead, CPAs  
Washington Water Department  
December 31, 2024  
Turner, Rodgers, Manning & Plyler, CPAs  
Washington Water Department  
December 31, 2023  
Turner, Rodgers, Manning & Plyler, CPAs  
Richwoods Water Association, Inc.  
December 31, 2024  
Searcy & Associates, CPAs  
North Prairie County Water Extension System  
December 31, 2023  
Cobb & Suskie, CPAs  
Marshall Water & Wastewater System  
May 31, 2025  
Searcy & Associates, CPAs  
Leslie Water & Sewer Department  
December 31, 2024  
Searcy & Associates, CPAs  
Imboden Water & Sewer Department  
December 31, 2024  
Williams & Morris, CPAs  
Elkins Water and Sewer Department  
December 31, 2024  
Berry & Associates, CPAs  
Cherry Valley Water and Sewer Department  
June 30, 2025  
Meyer & Ward, CPAs  
Cave Springs Water and Sewer Departments  
December 31, 2024  
Berry & Associates, CPAs  
City of Pottsville – 2024, 2023  
Town of Louann – 2024  
White County – 2024  
Faulkner County – 2023  
City of Vilonia  
December 31, 2024  
Bonds & Company, CPAs  
City of Hope  
December 31, 2024  
William C. Miller, CPA  
Lee County – 2024  
City of Central City – 2024  
City of Kibler – 2024, 2023, 2022  
City of Hoxie – 2024  
Town of St. Charles – 2024  
City of Higginson – 2024  
Town of Ozan – 2024, 2023  
City of Cabot – 2024  
City of Marked Tree – 2024  
Bellefonte Water Works  
December 31, 2024  
The Killingsworth Firm, CPAs

Rector Water Department  
December 31, 2024  
Smith & Davis, CPAs  
Cushman Water Department  
December 31, 2024  
Welch, Couch & Company, CPAs  
Strong Water and Sewer Fund  
December 31, 2023  
Berry & Associates, CPAs  
Diamond City Water & Sewer Department  
December 31, 2024  
Berry & Associates, CPAs  
Princeton-Tulip Water Association  
December 31, 2024  
Przybysz & Associates, CPAs  
Ashley County – 2024  
Town of Twin Groves – 2024  
Sebastian County – 2024  
Wesson Newell Public Water Authority  
May 31, 2025  
Berry & Associates, CPAs  
Stephens Water and Sewer  
December 31, 2024  
Parks & Company, CPAs  
Quinn Water Association  
March 31, 2025  
Berry & Associates, CPAs  
New London Water Association, CPAs  
March 31, 2025  
Berry & Associates, CPAs  
Johnson Township Public Water Authority  
March 31, 2025  
Berry & Associates, CPAs  
Harmony Water Association  
June 30, 2025  
Berry & Associates, CPAs  
England Municipal Water and Sewer Department  
December 31, 2023  
Landmark, CPAs  
Cotton Plant Water and Sewer Department  
December 31, 2024  
Meyer & Ward. CPAs  
Cotton Plant Water and Sewer Department  
December 31, 2023  
Meyer & Ward. CPAs  
Caldwell Water Department  
December 31, 2024  
Meyer & Ward, CPAs  
City of DeValls Bluff – 2024  
Town of Beaver – 2024, 2023  
Lonoke County – 2023  
City of St. Francis – 2024  
City of Keiser – 2024  
Town of Bassett – 2024  
City of Gravette – 2024  
City of Green Forest – 2024

Madison County – 2024  
City of Bull Shoals – 2024  
Wildwood Water Association  
Public Water Authority  
June 30, 2025  
Berry & Associates, CPAs  
Hartman Water Department  
December 31, 2024  
Jones and Lawton, CPAs  
Rockport Sewer Fund  
December 31, 2024  
Turner, Rodgers, Manning & Plyler, CPAs  
Rockport Sewer Fund  
December 31, 2023  
Turner, Rodgers, Manning & Plyler, CPAs  
Green Forest Water and Waste Water Department  
December 31, 2024  
ABACUS, CPAs  
East End Water Improvement District #1  
December 31, 2024  
Yoakum, Lovell & Co., CPAs  
Ludwig Water Users Association, Inc.  
December 31, 2024  
King Jacobs & Lorfing, CPAs  
Denning Water Department  
December 31, 2024  
Przybysz & Associates, CPAs  
Thornton Water Works  
June 30, 2023  
Turner, Rodgers, Manning & Plyler, CPAs  
St. Francis Water and Sewer Department  
December 31, 2024  
Smith & Davis, CPAs  
Newport Municipal Water Company  
August 31, 2025  
Whitmire, Robinson & Co., CPAs  
Marked Tree Water and Sewer Fund  
December 31, 2024  
Berry & Associates, CPAs  
Greenwood Water and Sewer Fund  
December 31, 2024  
Gammill, Boyd & Anderson, CPAs  
Gillham Waterworks  
December 31, 2024  
Berry & Associates, CPAs  
City of Morrilton – 2024  
Town of Sunset – 2024  
Woodruff County – 2024  
Town of Moro – 2024  
Town of Daisy – 2024, 2023  
Siloam Springs  
December 31, 2024  
Landmark, CPAs  
Mountain Pine Water & Sewer Department  
December 31, 2024  
Berry & Associates, CPAs  
Knoxville Water Department  
December 31, 2024  
King Jacobs & Lorfing, CPAs

Judsonia Water and Sewer System  
December 31, 2024  
Welch, Couch & Company, CPAs  
Grand Prairie Bayou Two Public Water Authority  
December 31, 2024  
Ellis, Tucker & Aldridge, CPAs  
Bald Knob Water and Sewer Department  
December 31, 2024  
Turner, Williams & Associates, CPAs  
Rosston Water Department  
December 31, 2024  
Turner, Rodgers, Manning & Plyler, CPAs  
Washington County – 2023  
Town of Allport – 2024, 2023  
Franklin County – 2024, 2023