

Arkansas

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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, FEBRUARY 12, 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

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Senator Clark Tucker
Senator John Payton

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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 Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of the January 8, 2026, 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 Noncompliance with Municipal Accounting Law – **Adona**
- F. Discussion of Noncompliance with Municipal Accounting Law – **Gum Springs**
- G. Discussion of Noncompliance with Municipal Accounting Law – **Fargo**
- H. Discussion of Noncompliance with Municipal Accounting Law – **Denning**
- I. Review of Reports (Refer to the Synopsis)
- J. The next meeting of the Legislative Joint Auditing Committee will be held on March 12, 2026.
- K. Adjournment