



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

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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, 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

Senator Jimmy Hickey, Jr.  
Senator Clark 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 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