

Arkansas



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, MARCH 12, 2026

1:30 P.M.

ROOM 149 – 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 February 12, 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 – **Fargo**
- F. Discussion of Noncompliance with A.C.A § 27-70-207 Misuse of Street Funds - **Jericho**
- G. Review of Reports (Refer to the Synopsis)
- H. Cross County Rural Water System
- I. The next meeting of the Legislative Joint Auditing Committee will be held on June 4, 2026.
- J. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
March 12, 2026**



Compton Water Association December 31, 2024 Cynthia Bearden, CPA	Prosecuting Attorney Fourteenth Judicial District December 31, 2024 Baxter, Marion, Boone, and Newton Counties
Wire Road Water Association September 30, 2025 Berry & Associates, CPAs	Prosecuting Attorney Tenth Judicial District December 31, 2024 Ashley, Bradley, Chicot, Desha, and Drew Counties
Tri County Regional Water Distribution District December 31, 2024 Przybysz & Associates, CPAs	City of Cotter – 2024, 2023 Town of Aubrey – 2024 City of McCrory – 2024 City of Piggott – 2024 City of Salem December 31, 2024 Welch, Couch & Company, CPAs
Tillar Water & Sewer System December 31, 2024 Searcy & Associates, CPAs	City of Flippin – 2024 City of Osceola December 31, 2024 Meyer & Ward, CPAs
Thorton Water Works June 30, 2025 Turner Rodgers, Manning & Plyler, CPAs	Montgomery County Regional Public Water Authority December 31, 2024 Searcy & Associates, CPAs
Old Union Public Water Authority October 31, 2025 Berry & Associates, CPAs	Bearden Water and Sewer December 31, 2022 Parks & Company, CPAs Emrich & Scroggins, CPAs
North Garland Regional Water District September 30, 2025 Berry & Associates, CPAs	Bearden Water and Sewer December 31, 2023 Parks & Company, CPAs Emrich & Scroggins, CPAs
Lamar Water and Sewer Department December 31, 2024 King Jacobs & Lorfing, CPAs	Bearden Water and Sewer December 31, 2024 Parks & Company, CPAs Emrich & Scroggins, CPAs
Hughes Water and Sewer Department September 30, 2024 Meyer & Ward, CPAs	Charleston Water and Sewer Department October 31, 2025 Landmark, CPAs
Houston Water Department December 31, 2024 Lisa Stephens, CPA	Cushman Water Department December 31, 2025 Welch, Couch & Company, CPAs
Hackett Water and Sewer Department June 30, 2025 Przybysz & Associates, CPAs	East Johnson County Water Association, Inc. June 30, 2025 Jones and Lawton, CPAs
Frenchport Water Association, Inc. October 31, 2025 Berry & Associates, CPAs	Greenway Water and Sewer Department December 31, 2025 S. Don Ray, CPA
Carroll-Boone Water District September 30, 2025 Przybysz & Associates, CPAs	Dumas Water and Sewer Department December 31, 2022 Jack Chami, CPA
Bodcaw Water System December 31, 2024 Turner Rodgers, Manning & Plyler, CPAs	Havana Water and Sewer System December 31, 2024 Przybysz & Associates, CPAs
Barling Water and Sewer System December 31, 2024 Gammill, Boyd & Anderson, CPAs	Heber Springs Water and Sewer Utility September 30, 2025 Turner, Williams & Associates, CPAs
Randolph County – 2024 Town of Gilbert – 2024, 2023 City of Wrightsville – 2024 Town of Turrell – 2024 City of Camden – 2024 Crawford County – 2024 Johnson County – 2024 City of Traskwood – 2024	

Hermitage Water and Sewer System
 December 31, 2024
 Turner, Rodgers, Manning & Plyler, CPAs

Jasper Water & Sewer Department
 December 31, 2024
 The Killingsworth Firm, CPAs

Magnolia Utilities
 December 31, 2024
 Turner, Rodgers, Manning & Plyler, CPAs

Newark Water and Sewer Department
 December 31, 2025
 Welch, Couch & Company, CPAs

Lake Catherine Waterworks and
 Sewer Facilities Board
 September 30, 2025
 Harvey & Garner, CPAs

Mountain Top Public Water Authority
 September 30, 2025
 Turner, Williams & Associates, CPAs

Northeast Yell County Water Association
 December 31, 2024
 Przybysz & Associates, CPAs

Oak Grove Water Users
 Public Water Authority
 December 31, 2025
 Przybysz & Associates, CPAs

Pine Bluff Wastewater Utility
 December 31, 2024
 Forvis Mazars, CPAs

Riversouth Rural Water District
 September 30, 2025
 Przybysz & Associates, CPAs

Subiaco Waterworks
 December 31, 2024
 J. Bauer, CPA

Wynne Municipal Waterworks and Sewer System
 December 31, 2024
 Meyer & Ward, CPAs

Town of Jericho – 2024
 Town of Gilmore – 2024
 City of Walnut Ridge – 2024
 City of Briarcliff – 2024, 2023
 City of Hardy – 2024, 2023
 City of Sparkman – 2024
 Town of Burdette – 2024
 City of Russellville – 2024
 Nevada County – 2024
 Calhoun County – 2024
 Town of Moorefield – 2024, 2023
 City of Wynne – 2024
 City of Grubbs – 2024
 Town of Victoria – 2024
 Mississippi County – 2024

Carlisle Water and Sewer Department
 December 31, 2024
 Landmark, CPAs

Freedom Public Water Authority
 December 31, 2025
 Przybysz & Associates, CPAs

Norfolk Water and Wastewater Department
 December 31, 2021
 Ballard & Company, CPAs

Norfolk Water and Wastewater Department
 December 31, 2022
 Ballard & Company, CPAs

Norfolk Water and Wastewater Department
 December 31, 2023
 Ballard & Company, CPAs

Oak Grove Heights Wastewater
 December 31, 2025
 Thomas, Speight & Noble, CPAs

Perry Municipal Water and Sewer Department
 December 31, 2024
 Jones and Lawton, CPAs

Southeast Bradley County Water District
 December 31, 2025
 Searcy & Associates, CPAs

Menifee Municipal Waterworks
 December 31, 2021
 Ramsey Eddington, CPA

Menifee Municipal Waterworks
 December 31, 2022
 Ramsey Eddington, CPA

Sulphur Springs Water Fund
 December 31, 2025
 Berry & Associates, CPAs

London Municipal Water System
 December 31, 2024
 Jones and Lawton, CPAs

Sardis Water Association Public Water Authority
 December 31, 2025
 Yoakum, Lovell & Co., CPAs

Benton/Washington Regional Public Water Authority
 December 31, 2025
 Berry & Associates, CPAs

Plumerville Water Department
 December 31, 2024
 Arkansas Accounting, CPAs

Benton County Water District #1
 Public Water Authority
 December 31, 2025
 Berry & Associates, CPAs

Bradley County Rural Water Association, Inc., CPAs
 December 31, 2025
 Searcy & Associates, CPAs

Beaver Water District of Washington and
 Benton Counties
 September 30, 2025
 Abacus, CPA

Bonanza Water and Sewer Department
 December 31, 2024
 Przybysz & Associates, CPAs

Acorn Rural Water Association
 May 31, 2025
 Przybysz & Associates, CPAs