

Arkansas



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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

A G E N D A

COMMITTEE ON COUNTIES AND MUNICIPALITIES

THURSDAY, JUNE 4, 2026

1:30 P.M.

ROOM 171 – 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

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Representative Cameron Cooper, Vice Chair
Representative Matt Duffield
Representative Carol Dalby
Representative Jack Ladyman
Representative Mark McElroy
Representative Johnny Rye
Representative Trey Steimel

Representative Lane Jean
Representative Rick Beck
Representative Jon Eubanks
Representative Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of March 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 – **Denning, Fargo, Gum Springs, Lead Hill and Ulm**
- F. Discussion of Noncompliance with A.C.A. § 27-70-207 Misuse of Street Funds – **Jericho and Haynes**
- G. Review of Reports (Refer to the Synopsis)
- H. The next meeting of the Legislative Joint Auditing Committee will be held on August 13, 2026.
- I. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
June 4, 2026**



West River Valley Regional Solid
Waste Management District
December 31, 2024
John Langham & Co., CPAs
City of Jacksonville
December 31, 2024
Forvis Mazars, CPAs
Southeast White County Water Association
December 31, 2024
Bell & Company, CPAs
North Pike County Rural Water Association
December 31, 2025
Searcy & Associates, CPAs
McNeil Rural Water Association, Inc.
September 30, 2025
Berry & Associates, CPAs
Harrison Water and Sewer Fund
December 31, 2024
Przybysz & Associates, CPAs
Hardin Public Water Authority
September 30, 2023
Emrich & Scroggins, CPAs
Clark County Country Water Facilities
October 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Dumas Water and Sewer Department
December 31, 2023
Jack Chami, CPA
Eudora Sewer System
December 31, 2021
Maxwell, CPAs
Eudora Sewer System
December 31, 2022
Maxwell, CPAs
Eudora Sewer System
December 31, 2023
Maxwell, CPAs
Eudora Sewer System
December 31, 2024
Maxwell, CPAs
Eudora Water System
December 31, 2021
Maxwell, CPAs
Eudora Water System
December 31, 2022
Maxwell, CPAs
Eudora Water System
December 31, 2023
Maxwell, CPAs
Eudora Water System
December 31, 2024
Maxwell, CPAs
Franklin and Sebastian Public Water Authority
December 31, 2025
Przybysz & Associates. CPAs

Highway 4 & 24 Water Association
July 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Palestine Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Watson Chapel Public Water Authority
December 31, 2025
Berry & Associates, CPAs
Winslow Water Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
City of Prairie Grove – 2024
City of Joiner – 2024
City of Magnolia – 2024
City of Glenwood – 2024
Town of Dyess – 2025
Cross County Rural Water System
April 30, 2004
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2005
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2006
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2008
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2009
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2010
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2011
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2012
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2013
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2014
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2015
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2016
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2017
Hood, Pagan & Associates, CPAs

Cross County Rural Water System
 April 30, 2018
 Hood, Pagan & Associates, CPAs
 Cross County Rural Water System
 April 30, 2019
 Hood, Pagan & Associates, CPAs
 Cross County Rural Water System
 April 30, 2020
 Hood, Pagan & Associates, CPAs
 Cross County Rural Water System
 April 30, 2021
 Hood, Pagan & Associates, CPAs
 Cross County Rural Water System
 April 30, 2022
 Hood, Pagan & Associates, CPAs
 Cross County Rural Water System
 April 30, 2023
 Hood, Pagan & Associates, CPAs
 Cross County Rural Water System
 April 30, 2024
 Hood, Pagan & Associates, CPAs
 Widener Water and Sewer Department
 December 31, 2024
 Meyer & Ward, CPAs
 Peach Orchard Water & Sewer Department
 December 31, 2024
 Williams & Morris, CPAs
 O’Kean Water & Sewer Department
 December 31, 2024
 Williams & Morris, CPAs
 Mountainburg Water & Sewer Department
 December 31, 2025
 Hubbs & Whitehead, CPAs
 McDougal Water & Sewer Department
 December 31, 2024
 Williams & Morris, CPAs
 Knobel Water & Sewer Department
 December 31, 2024
 Williams & Morris, CPAs
 Delaplaine Water & Sewer Department
 December 31, 2024
 Williams & Morris, CPAs
 Decatur Water and Wastewater Department
 December 31, 2025
 Berry & Associates, CPAs
 Central Logan County Public
 Water Facilities Board
 September 30, 2025
 Przybysz & Associates, CPAs
 Howard County – 2024
 Town of Haynes – 2024
 Town of Horseshoe Lake – 2024
 Prosecuting Attorney
 Eleventh Judicial District West
 December 31, 2024
 Jefferson and Lincoln Counties
 City of Mena – 2024
 Town of Mount Vernon – 2024
 Town of Success – 20224
 Benton County – 2024
 Town of Carthage – 2024
 City of Harrisburg – 2024
 Town of Ulm – 2024
 City of Wilmot – 2024
 City of Eureka Springs – 2024
 Pope County – 2024
 City of Thornton – 2024
 City of Cherry Valley – 2025
 City of Cotton Plant – 2024
 City of Bradley – 2024
 City of Calion – 2024 and 2023
 Ash Flat Water and Sewer Funds
 December 31, 2025
 Welch, Couch & Company, CPAs
 Marvell Water & Sewer Department
 September 30, 2023
 The Clatworthy Firm, CPAs
 Craighead County Regional Solid
 Waste Management District
 December 31, 2025
 Thomas, Speight & Noble, CPAs
 Shannon Hills Water, Sewer, and Fire Departments
 December 31, 2024
 Berry & Associates, CPAs
 Fordyce Rural Water Association, Inc.
 December 31, 2025
 Searcy & Associates, CPAs
 Indian Switch Water Association, Inc.
 December 31, 2025
 Searcy & Associates, CPAs
 Oden Water Department
 December 31, 2024
 Stephens P. Savage, CPA
 Oden Water Department
 December 31, 2023
 Stephens P. Savage, CPA
 Oden Water Department
 December 31, 2022
 Stephens P. Savage, CPA
 Oden Water Department
 December 31, 2021
 Stephens P. Savage, CPA
 Oden Water Department
 December 31, 2020
 Stephens P. Savage, CPA
 Oden Water Department
 December 31, 2019
 Stephens P. Savage, CPA
 Oden Water Department
 December 31, 2018
 Stephens P. Savage, CPA
 Lincoln Water and Sewer Department
 December 31, 2025
 Berry & Associates, CPAs
 Harmony Grove Water Association, Inc.
 December 31, 2025
 Emrich & Scroggins, CPAs
 Community Water System
 December 31, 2025
 Forvis Mazars, CPAs

Wabaseka Water and Sewer System
 December 31, 2024 and 2023
 Landmark, CPAs
 Chicot County – 2024
 Town of Winchester – 2024
 Poinsett County – 2024
 Baxter County – 2024
 City of Bono – 2025
 Town of Keo – 2024
 City of Madison – 2024
 City of Palestine – 2026
 City of Weiner – 2025
 Town of Widener – 2025
 City of Heber Springs – 2024
 Town of Etowah – 2025
 Gurdon Water and Sewer Works
 December 31, 2023
 Turner, Rodgers, Manning & Plyler, CPAs
 City of Hughes – 2024
 Cross County Rural Water System
 April 30, 2006
 Hood, Pagan & Associates, CPAs
 Walkers Creek-State Line Public Water Authority
 June 30, 2024
 Emrich & Scroggins, CPAs
 Mid-Arkansas Utilities
 September 30, 2023
 Landmark, CPAs
 Mid-Arkansas Utilities
 September 30, 2024
 Landmark, CPAs
 Mid-Arkansas Utilities
 September 30, 2025
 Landmark, CPAs
 Cedarville Waterworks Facilities Board
 September 30, 2025
 Hubbs & Whitehead, CPAs
 Gentry Water and Sewer Fund
 December 31, 2025
 Berry & Associates, CPAs
 Prosecuting Attorney
 Second Judicial District
 December 31, 2025
 Clay, Craighead, Crittenden, Greene
 Mississippi and Poinsett Counties
 City of Lepanto – 2024
 City of Marmaduke – 2025
 City of Springdale
 December 31, 2024
 Forvis Mazars, CPAs
 Lake Chicot Water Supply Association, Inc.
 December 31, 2025
 Searcy & Associates, CPAs
 Waldron Water and Sewer Department
 December 31, 2025
 Landmark, CPAs
 Town of Viola – 2024 and 2023
 Town of Jennette – 2025
 City of Tyronza – 2025
 Newton County – 2024

Prosecuting Attorney
 Eighteenth Judicial District East
 December 31, 2025
 Garland County
 Saline County – 2024
 Cleveland County – 2024
 Town of McCaskill – 2024
 Town of Hunter – 2025
 City of Kensett – 2024
 Town of Pleasant Plains – 2024
 City of St. Francis – 2025
 Town of Ravenden Springs – 2025
 City of Paris
 December 31, 2024
 Landmark PLC, CPAs
 City of Mountain View
 December 31, 2024
 Searcy & Associates, CPAs
 Town of Fountain Hill
 December 31, 2024
 Shawn Estes, CPA
 City of Batesville
 December 31, 2024
 Frost, CPAs
 City of Horatio – 2025
 City of Augusta
 December 31, 2024
 Cardinal Points, CPAs
 Town of Waldenburg – 2025
 Town of Alpena – 2024, 2023, 2022
 Town of Anthonyville – 2025
 Warren Water and Sewer System
 December 31, 2025
 Searcy & Associates, CPAs
 Highway 71 Water District No. 1
 September 30, 2025
 Hubbs & Whitehead, CPAs
 Fordyce Water and Sewer Department
 December 31, 2025
 Searcy & Associates, CPAs
 Saline County Waterworks and Sanitary
 Sewer Public Facilities Board
 December 31, 2025
 Yoakum, Lovell & Co., CPAs
 Hartford Water and Sewer Department
 December 31, 2024
 Christopher A. Turner, CPA
 Blytheville Water Department
 December 31, 2025
 Meyer & Ward, CPAs
 Blytheville Sewer Department
 December 31, 2025
 Meyer & Ward, CPAs
 Hampton Water and Sewer System
 December 31, 2025
 Searcy & Associates, CPAs
 North Little Rock Waste Water Utility
 December 31, 2025
 EGP, CPAs

Monticello Enterprise Funds December 31, 2024 Searcy & Associates, CPAs	Pleasant View Water Public Facilities Board July 31, 2025 Hubbs & Whitehead, CPAs
Hamburg Water, Rural Water and Sewer System December 31, 2025 Searcy & Associates, CPAs	Menifee Municipal Waterworks December 31, 2023 Ramsey Eddington, CPA
Benton Municipal Light and Water Works December 31, 2025 Yoakum, Lovell & Co., CPAs	Pea Ridge Waterworks and Sewer System December 31, 2025 Przybysz & Associates, CPAs
Lockesburg Water and Sewer System December 31, 2025 Przybysz & Associates, CPAs	Mansfield Water and Sewer Department December 31, 2025 Przybysz & Associates, CPAs
Gosnell Water Association December 31, 2024 Przybysz & Associates, CPAs	Town of Montrose – 2025 Town of Imboden – 2025 City of Huntington – 2024, 2023 City of Chidester – 2024 City of Bonanza – 2024 Town of Harrell – 2024 City of Bay – 2025 Boone County – 2024 City of Emmet December 31, 2024 Turner, Rodgers, Manning & Plyler, CPAs
Little River Water District Association December 31, 2025 S. Don Ray, CPA	Little River County – 2024
Little Creek Water Users' Association, Inc. December 31, 2025 Searcy & Associates, CPAs	Dardanelle Water and Wastewater Department December 31, 2025 Searcy & Associates, CPAs
Leachville Water and Sewer Department December 31, 2025 S. Don Ray, CPA	Edgewood Bay Association December 31, 2025 Front Range, CPAs
Keiser Water and Sewer Department December 31, 2025 S. Don Ray, CPA	Elm Springs Sewer Department December 31, 2025 Berry & Associates, CPAs
Holly Grove Water and Sewer Department December 31, 2024 Meyer & Ward, CPAs	Emmet Water and Sewer System December 31, 2024 Turner, Rodgers, Manning & Plyler, CPAs
Highway 63 Water Users' Association, Inc. December 31, 2025 Searcy & Associates, CPAs	England Municipal Water and Sewer Department December 31, 2024 Landmark, CPAs
Etowah Sewer Department December 31, 2025 S. Don Ray, CPA	Highland Sewer Department December 31, 2025 Welch, Couch & Company, CPAs
Dyess Water and Sewer Department December 31, 2025 S. Don Ray, CPA	Hot Spring County Water Association December 31, 2025 Searcy & Associates, CPAs
Cleveland County Rural Public Water Authority December 31, 2025 Searcy & Associates, CPAs	Kensett Water and Sewer Department December 31, 2025 Welch, Couch & Company, CPAs
Center Grove Water Users' Association, Inc. December 31, 2025 Searcy & Associates, CPAs	Perryville Water and Sewer Department December 31, 2025 EGP, CPAs
Burdette Water and Sewer Department December 31, 2025 S. Don Ray, CPA	Pyatt Water System December 31, 2024 Cynthia Bearden, CPA
Strong Water and Sewer Fund December 31, 2024 Berry & Associates, CPAs	City of Gurdon – 2024 Prosecuting Attorney Ninth Judicial District East December 31, 2025 Clark County City of Goshen – 2024, 2023 City of Hackett – 2025
Mount Ida Water and Sewer Department December 31, 2024 Searcy & Associates, CPAs	
Princeton-Tulip Water Association December 31, 2025 Przybysz & Associates, CPAs	
Milltown Washburn Public Water Authority December 31, 2025 Hubbs & Whitehead, CPAs	

City of McCrory – 2025
City of Fouke – 2024
City of Campbell Station – 2025
Prosecuting Attorney
Eleventh Judicial District East
December 31, 2024
Arkansas County
Town of Hindsville – 2025, 2024
Town of Gateway – 2025, 2024
City of Magazine – 2025
Town of Griffithville – 2024, 2023
Town Bassett – 2025
Town of Lead Hill – 2024, 2023, 2022
Town of Winthrop – 2025, 2024
Town of Oden – 2025
Prosecuting Attorney
First Judicial District
December 31, 2025
Cross, Lee, Monroe, Phillips, St. Francis
And Woodruff Counties
Town of St. Joe – 2024, 2023, 2022
Town of Rosston – 2024