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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, AUGUST 13, 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
Vacant
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 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 June 4, 2026, meeting
- C. Update on Private Reports – Delinquent December 31, 2022, Water and Sewer Reports
- D. Update on Private Reports – Delinquent December 31, 2023 and 2024, Water and Sewer Reports
- E. Update on Private Reports – Delinquent December 31, 2024, City Reports - **Bauxite**
- F. Discussion of Noncompliance with Municipal Accounting Law – **Fargo, Ulm, Lead Hill, and St. Joe**
- G. Review of Reports (Refer to the Synopsis)
- H. The next meeting of the Legislative Joint Auditing Committee will be held on September 10, 2026.
- I. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
August 13, 2026**



Southwest Arkansas Regional Solid
Waste Management District
June 30, 2025
Landmark, CPAs
Benton County Water Authority #5
December 31, 2025
Berry & Associates, CPAs
Highland Public Water Authority
March 31, 2026
Welch, Couch & Company, CPAs
Dota Public Water Authority
December 31, 2025
Whitmire, Robinson & Co., CPAs
Jonesboro City Water and Light Plant
December 31, 2025
Frost, CPAs
East Monroe Public Water Authority
December 31, 2025
Berry & Associates, CPAs
Star City Water, Sewer, and Sanitation Department
December 31, 2024
Jacobs & Company, CPAs
Garland Water and Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Garland Water and Sewer System
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Town of Maynard – 2025
Star City – 2025
Stone County – 2024
City of DeQueen – 2025
City of Parkin – 2025
City of Lavaca
December 31, 2025
Przybysz & Associates, CPAs
City of Nashville – 2025
Town of O’Kean – 2025
Whelen Springs Water System
December 31, 2024
Wood and Wood, Turner Rodgers,
Manning & Plyer, CPAs
United Public Water Authority
December 31, 2025
Bery & Associates, CPAs
Southwest Water Users Public Water Authority
December 31, 2022
Yoakum, Lovell & Co., CPAs
Poyen Municipal Waterworks
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
Paragould Municipal Utilities
December 31, 2025
Frost, CPAs

North Prairie County Water Extension System
December 31, 2024
Cobb & Suskie, CPAs
New Hope Water Association, CPAs
September 30, 2025
Berry & associates, CPAs
Meniffee Municipal Waterworks
December 31, 2024
Ramsey Eddington, CPA
Mayflower Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Marysville Water Association, Inc
August 31, 2025
Berry & Associates, CPAs
Letona Water Sewer
December 31, 2024
Turner, Williams & Associates, CPAs
Letona Water Sewer
December 31, 2023
Turner, Williams & Associates, CPAs
Letona Water Sewer
December 31, 2022
Turner, Williams & Associates, CPAs
Dierks Water and Sewer System
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
Des Arc Water and Sewer System
December 31, 2024
Cobb & Suskie, CPAs
Cotter Municipal Water and Wastewater Fund
December 31, 2024
Brian L. Hass, CPA
Clarksville Connected Utilities
September 30, 2025
Hubbs & Whitehead, CPAs
Cabot Waterworks
December 31, 2025
Landmark, CPAs
Benton County Water Authority #4
December 31, 2025
Berry & Associates, CPAs
Batts-Lapile Water Authority
October 31, 2025
Berry & Associates, CPAs
Almyra Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Salem Water Users Association
December 31, 2024
Yoakum, Lovell & Co., CPAs
Salem Water Users Association
December 31, 2023
Yoakum, Lovell & Co., CPAs

Oppelo Water/Wastewater Works
December 31, 2025
Przybysz & Associates, CPAs
City of Rockport – 2024
Town of Rudy – 2025
City of Monticello – 2024
City of Diamondhead – 2025, 2024
Town of Allport – 2025
Phillips County – 2024
City of Dermott – 2024
City of Magazine
December 31, 2023
Jones and Lawton, CPAs
Cross County – 2025
City of Swifton – 2025
City of Stuttgart – 2024
Town of Sunset – 2025
Wilmot Water and Sewer Department
December 31, 2025
Stephen P. Savage, CPA
Wilmot Water and Sewer Department
December 31, 2024
Stephen P. Savage, CPA
Wilmot Water and Sewer Department
December 31, 2023
Stephen P. Savage, CPA
Wilmot Water and Sewer Department
December 31, 2022
Stephen P. Savage, CPA
Prattsville Water System
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Nashville Rural Water Public Authority
December 31, 2025
Wilf & Henderson, CPAs
Letona Sewer System
December 31, 2025
Turner, Williams & Associates, CPAs
Kingsland Water and Sewer Department
December 31, 2025
Searcy & Associates, CPAs
Denning Water Department
December 31, 2025
Przybysz & Associates, CPAs
Casa Water Department
December 31, 2024
Abacus, CPAs
Buckner Water Works
December 31, 2021
Turner, Rodgers, Manning & Plyler, CPAs
Leola Water and Sewer System
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
Carthage Water & Sewer System
December 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
Carthage Water & Sewer System
December 31, 2023
Turner Rodgers, Manning & Plyler, CPAs

Carthage Water & Sewer System
December 31, 2022
Turner Rodgers, Manning & Plyler, CPAs
Hot Springs County – 2024
Horsehead Water Users' Association, Inc.
December 31, 2024
Landmark, CPAs
Ratcliff Water Department
December 31, 2025
Przybysz & Associates, CPAs
Tumbling Shoals Public Water Authority
September 30, 2025
Turner, Williams & Associates, CPAs
Wabbaseka Water and Sewer Department
December 31, 2022
Alan K. Minor, CPA
Prosecuting Attorney
Seventeenth Judicial District
December 31, 2025
White and Prairie Counties
Town of Minturn – 2025
City of Reyno – 2025
City of Plainview – 2024
City of Fordyce – 2024
City of Biscoe – 2025
City of Barling – 2024
City of White Hall – 2024
City of Gould – 2024
City Redfield – 2025
Town of Caulksville – 2025, 2024
City of Helena-West Helena -2024
Union County – 2024
City of Crossett – 2024
Town of Wabbaseka – 2024
Marion County – 2024
Town of Casa – 2024
City of Oak Grove Heights – 2025
City of Scranton – 2025
City of Gosnell
December 31, 2024
Thomas, Speight & Noble, CPAs
City of Hot Springs
December 31, 2025
Forvis Mazars, CPAs
Town of Cale – 2025, 2024
Town of Lafe – 2025
Town of Dell – 2025
City of London – 2025
City of Huttig – 2024
Town of Lonsdale – 2025
City of Quitman – 2025
Desha County – 2024
Crawfordsville Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Evening Shade Water Department
December 31, 2024
Ballard & Company, CPAs
Furlow Public Water Authority
December 31, 2025
Ellis, Tucker & Aldridge, CPAs

Jefferson Public Water Authority	Lake Village Water and Sewer
December 31, 2025	December 31, 2021 and 2020
Searcy & Associates, CPAs	Maxwell, CPA
Little Rock Water Reclamation Authority	Mountain Home Water and Wastewater Department
December 31, 2025	December 31, 2025
Forvis Mazars, CPAs	Thomas, Speight & Noble, CPAs
Madison County Water Facilities Board	Runyan Sanitary Sewer Improvement District No. 211
November 30, 2025	December 31, 2025
Przybysz & Associates, CPAs	Jacobs & Company, CPAs
Northeast Arkansas Public Water Authority	Norfolk Water and Wastewater Department
October 31, 2025	December 31, 2024
Thomas, Speight & Noble, CPAs	The Killingsworth Firm, CPAs
HACT Regional Wastewater System	Salem Water Users Association
December 31, 2024	December 31, 2025
Cynthia Bearden, CPA	Yoakum, Lovell & Co., CPAs
Magazine Water and Sewer Department	Ola Water and Sewer System
December 31, 2024	June 30, 2025
Jones and Lawton, CPAs	Shoptaw, Labahn & Company, CPAs
Buckner Water Works	Sevier County Public Water Authority
December 31, 2022	June 30, 2025
Turner, Rodgers, Manning & Plyler, CPAs	Przybysz & Associates, CPAs
Buckner Water Works	Pfeiffer Public Water Authority
December 31, 2023	December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs	Whitmire, Robinson & Co, CPAs
Conway County Regional Water	Western Grove Water Department
Distribution District	December 31, 2024
December 31, 2025	Przybysz & Associates, CPAs
Landmark, CPAs	Redfield Water and Sewer Utility
Cove Water and Sewer Department	December 31, 2025
December 31, 2025	Bell & Company, CPAs
Turner, Rodgers, Manning & Plyler, CPAs	City of Trumann – 2025
Banks Water and Sewer System	Montgomery County – 2024
December 31, 2024	Miller County – 2024
Searcy & Associates, CPAs	Winthrop Water Department
Cherokee Village Waterworks Facilities Board	December 31, 2025
December 31, 2025	Przybysz & Associates, CPAs
Przybysz & Associates, CPAs	Wilburn Water Association, Inc.
Town of Bergman Water System	December 31, 2025
December 31, 2025	Turner, Williams & Associates, CPAs
Landmark, CPAs	Washington Water Authority
Garfield Water Fund	December 31, 2025
December 31, 2025	Berry & Associates, CPAs
Turner Rodgers, Manning & Plyer, CPAs	Southwest Waster Users
Guy Waterworks	December 31, 2025
December 31, 2024	Yoakum, Lovell & Co., CPAs
Cynthia Bearden, CPA	South Pike Water Facilities Board
Haskell Water and Sewer Department	December 31, 2025
December 31, 2025	Banks, CPA
Yoakum, Lovell & Co., CPAs	Ozan Water Department
Krooked Kreek Water Association	December 31, 2024
September 30, 2025	Turn Rodgers, Manning & Plyler, CPAs
Landmark, CPAs	Old Bella Vista Property Owners Association
Lake Village Water and Sewer	December 31, 2025
December 31, 2024	Przybysz & Associates, CPAs
Maxwell, CPA	Oakhills Suburban Improvement District
Lake Village Water and Sewer	December 31, 2025
December 31, 2023	Przybysz & Associates, CPAs
Maxwell, CPA	Lost Bridge Village Water and Sewer
Lake Village Water and Sewer	Improvement District 1 & 2
December 31, 2022	Berry & Associates, CPAs
Maxwell, CPA	

Lonoke Water and Sewer System
December 31, 2025
Landmark, CPAs
Hazen Waterworks and Sewer System
December 31, 2025
Landmark, CPAs
Centerton Waterworks and Sewer Commission
December 31, 2025
Przybysz & Associates, CPAs
City of Parkdale – 2024
Town of Blue Mountain – 2025
City of Fayetteville
December 31, 2025
Forvis Mazars, CPAs
City of Mountain Home
December 31, 2025
Thomas, Speight & Noble, CPAs
City of Lakeview – 2024, 2023
Town of Western Grove – 2025, 2024
Walker Water Association, Inc.
December 31, 2025
Wood and Wood, CPAs
Portia Water and Sewer Department
December 31, 2024
Williams & Morris, CPAs
Norphlet Water and Sewer
December 31, 2024
Parks & Company, CPAs
Calion Water and Sewer
December 31, 2024
Parks & Company, CPAs
City of Marion
December 31, 2024
Watkins Uiberall, CPAs
Town of Rose Bud
December 31, 2024
Cobb & Suskie, CPAs
Town of Beedeville – 2025
Clarendon Municipal Waterworks
December 31, 2024
Cobb & Suskie, CPAs
Clay County Regional Water
Distribution District
June 30, 2025
Williams & Morris, CPAs
Gassville Municipal Water and Wastewater Fund
December 31, 2024
Brian L. Haas, CPA
Magness Water and Sewer Department
December 31, 2025
Welch, Couch & Company, CPAs
Mena Water Utilities
October 31, 2025
Przybysz & Associates, CPAs
Norman Water and Sewer Department
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Outside Kingsland Rural Water Association
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs

Patterson Water Department
December 31, 2025
Berry & Associates, CPAs
Spadra-Goose Camp Water Users' Association
December 31, 2024
Jones and Lawton, CPAs
Tollette Water and Sewer System
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
West Woodruff Water District
December 31, 2025
Berry & Associates, CPAs
Wickes Municipal Water System
December 31, 2025
Przybysz & Associates, CPAs
Lepanto Public Utilities
December 31, 2024
Thomas, Speight & Noble, CPAs
City of Little Rock
December 31, 2025
Forvis Mazars, CPAs
Hardy Water and Wastewater Fund
December 31, 2024
Ballard & Company, CPAs
City of Ratcliff – 2024
Jacksonville Municipal Water Works
December 31, 2025
EGP, CPAs
Jacksonville Wastewater Utility
December 31, 2025
EGP, CPAs
Valley Springs Water System
December 31, 2024
Abacus, CPAs
Prosecuting Attorney
Third Judicial District
December 31, 2025
Jackson, Lawrence,
Randolph and Sharp Counties
Randolph County – 2025
Town of Ravenden – 2025
Emerson Water and Sewer Department
December 31, 2024
Wood and Wood, CPAs
City of Fairfield Bay – 2024
Melbourne Water and Sewer Department
December 31, 2025
Welch, Couch & Company, CPAs
Little River County Rural Development Authority
December 31, 2025
Wilf & Henderson, CPAs
Lakeside Water Association, Inc.
December 31, 2025
Wood and Wood, CPAs
Cave City Water and Sewer Department
December 31, 2025
Welch, Couch & Company, CPAs
Atkins Water and Sewer System
June 30, 2025
Jones and Lawton, CPAs

Lead Hill Water and Sewer Department
December 31, 2023 and 2022
Bell & Company, CPAs
Lead Hill Water and Sewer Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
McNeil Water and Sewer Department
December 31, 2025
Wood and Wood, CPAs
Walkers Creek-State Line Public Water Authority
June 30, 2025
Emrich & Scroggins, CPAs
City of Bella Vista
December 31, 2025
Forvis Mazars, CPAs
Hatfield Water and Sewer Department
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
Lonoke/White Public Water Authority
December 31, 2025
Ellis , Turner & Aldridge, CPAs
Benton County Regional Solid
Waste Management District
December 31, 2025
Berry & Associates, CPAs
Wilmar Water and Sewer Department
December 31, 2024
Searcy & Associates, CPAs
Tontitown Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Gillett Water and Sewer Department
December 31, 2024
V. Arlene Castleberry, CPA
Van Buren Municipal Utilities Fund
December 31, 2025
Hubbs & Whitehead, CPAs
Searcy Water Utilities
June 30, 2025
Forvis Mazars, CPAs
Pangburn Water and Wastewater System
December 31, 2025
Turner, Williams & Associates, CPAs
Upper Southwest Regional Solid
Waste Management District
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Carlisle Water and Sewer Department
December 31, 2025
Landmark, CPAs
Hope Water and Light Commission
December 31, 2025
William C. Miller, CPA
Garland County – 2024
Town of Tupelo – 2025
City of Cotton Plant – 2025
City of Cedarville – 2025
City of McDougal – 2025
City of Austin – 2025
Town of Black Springs – 2025
City of Ashdown – 2025

Town of Concord – 2024
City of Amity – 2025
Prosecuting Attorney
Nineteenth Judicial District West
December 31, 2025
Benton County
Prosecuting Attorney
Eighth Judicial District North
December 31, 2025
Hempstead and Nevada Counties
Jefferson County – 2024