



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, SEPTEMBER 10, 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
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

- A. Call to Order by Chair
- B. Adoption of Minutes of August 13, 2026, meeting
- C. Update on Private Reports – Delinquent December 31, 2023 and 2024, Water and Sewer Reports
- D. Update on Private Reports – Delinquent December 31, 2024, City Reports – **Bauxite**
- E. Discussion of Noncompliance with A.C.A. § 27-70-207 Misuse of Street Funds – **Jericho and Haynes**
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on October 8, 2026.
- H. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
September 10, 2026**



Wooster Water Service Department

December 31, 2024

Landmark, CPAs

Guion Water System

December 31, 2024

Blansett & Associates, CPAs

Guion Water System

December 31, 2025

Blansett & Associates, CPAs

Lowell Sewer System Trust Fund

December 31, 2024

Landmark, CPAs

Greenbrier Waterworks

December 31, 2024

Searcy & Associates, CPAs

Junction City Water and Sewer

December 31, 2024

Parks & Company, CPAs

Dewitt Municipal Waterworks and Sewer System

December 31, 2024

V. Arlene Castleberry, CPA

Huntsville Water and Waste Water Department

December 31, 2024

Abacus, CPAs

Damascus Water Department

December 31, 2024

Arkansas Accounting, CPAs

City of Fort Smith

December 31, 2025

Forvis Mazars, CPAs

Big Flat Water System

December 31, 2024

Ballard & Company, CPAs

El Dorado Water Utilities

December 31, 2024

Landmark, CPAs

Grannis Water Department

December 31, 2025

Turner Rodgers, Manning & Plyler, CPAs

Harrisburg Gas and Water Department

September 30, 2024

Meyer & Ward, CPAs

Harrisburg Gas and Water Department

September 30, 2025

Meyer & Ward, CPAs

Hickory Ridge Water and Sewer Department

December 31, 2024

Meyer & Ward, CPAs

Hoxie Waterworks and Sewer Fund

December 31, 2024

Thomas, Speight & Noble, CPAs

Madison Water and Sewer Department

December 31, 2025

Meyer & Ward, CPAs

Norman Water and Sewer Department

December 31, 2024

Przybysz & Associates, CPAs

St. Charles Water and Sewer Department

December 31, 2024

V. Arlene Castleberry, CPA

Viola Water and Sewer Department

December 31, 2024

Ballard & Company, CPAs

Wilson Waterworks and Sewer Fund

December 31, 2025

Thomas, Speight & Noble, CPAs

City of Charleston – 2025, 2024

Town of West Point – 2025

City of Clinton – 2025

City of Garland – 2025

Town of Tillar – 2025

City of Winslow – 2025

Arkansas City Water and Sewer Department

June 30, 2024

Meyer & Ward, CPAs

Arkansas City Water and Sewer Department

June 30, 2025

Meyer & Ward, CPAs

Huntington Water and Sewer Department

December 31, 2025

Przybysz & Associates, CPAs

Town of Weldon – 2025

City of Blevins – 2025, 2024

City of Greenway – 2025

Town of Strawberry – 2025

City of Alexander – 2024

Ouachita County – 2024

City of Clarendon – 2024

City of Bentonville

December 31, 2025

Forvis Mazars, CPAs

Prosecuting Attorney

Nineteenth Judicial District East

December 31, 2025 and 2024

Carroll County

City of Gillett – 2025

Perry County – 2024

Winslow Water Department

December 31, 2025

Turner, Rodgers, Manning & Plyler, CPAs

Newport Sewer Department

December 31, 2025

Bonds & Company, CPAs

Luxora Water and Sewer Department

December 31, 2024

Thomas, Speight & Noble, CPAs

Grady Water and Sewer System

December 31, 2024, 2023, 2022

Alan K. Minor, CPA

Bull Shoals Water and Wastewater Department
December 31, 2023
Ballard & Company, CPAs
West Stone County Water Association
June 30, 2025
Turner, Williams & Associates, CPAs
Mt. Holly Public Water Authority
December 31, 2025
Berry & Associates, CPAs
Lisbon Public Water Authority
December 31, 2025
Berry & Associates, CPAs
Compton Water Association
December 31, 2025
Cynthia Bearden, CPA
Buckner Water Works
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Sheridan Water and Sewer Works
December 31, 2025
Turner, Williams & Associates, CPAs
Mountain View Water and Wastewater Department
December 31, 2025
Welch, Couch & Company, CPAs
Gurdon Municipal Water and Sewer Works
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Colt Water Company
December 31, 2024
Hood, Pagan & Associates, CPAs
Salesville Sewer Fund
December 31, 2024
Brian L. Haas, CPA
Marianna Municipal Waterworks
August 31, 2025
Meyer & Ward, CPAs
Corning Water and Sewer Department
December 31, 2024
Thomas, Speight & Noble, CPAs
Chidester Water and Sewer System
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Dumas Water and Sewer Department
December 31, 2024
Jack Chami, CPA
Pottsville Municipal Water and Sewer Department
December 31, 2024
Jones and Lawton, CPAs
City of Beebe – 2025
City of Grady – 2025
Carroll County – 2025
Town of Amagon – 2025
City of Caraway – 2025
Town of Fulton – 2025, 2024
Town of Prattsville – 2025
James Fork Regional Water District
December 31, 2025
Przybysz & Associates, CPAs
Mammoth Spring Water and Sewer System
December 31, 2025
Welch, Couch & Company, CPAs

West Memphis Utility Department
December 31, 2024
Jackson, Howell & Associates, CPAs
Town of Poyen – 2025
Town of Tinsman – 2025
Prosecuting Attorney
Seventh Judicial District
December 31, 2025
Hot Spring and Grant Counties
Town of Friendship – 2025
City of Mitchellville – 2025
Town of Clarkedale – 2025
Town of Louann – 2025
City of Patterson – 2025
City of Jonesboro – 2025
City of Marvell – 2024
Craighead County – 2025
Town of La Grange – 2025
City of Leachville – 2025
Town of Shirley – 2025, 2024
City of Benton – 2025
Mississippi County Regional Solid Waste
Management District
December 31, 2024
Thomas, Speight & noble, CPAs
Boston Mountain Solid Waste District
December 31, 2025
Berry & Associates, CPAs
City of Gentry
December 31, 2025
Berry & Associates, CPAs
Town of Pyatt – 2024, 2023
Town of Edmondson – 2025
Town of Lexa – 2024
Arkansas County – 2024
City of Washington – 2025
Town of Emerson – 2025, 2024
Town of Midland – 2025, 2024
City of Blytheville – 2025
City of Smackover
December 31, 2025
Emrich & Scroggins, CPAs
Arkansas Municipal League
December 31, 2025
Landmark, CPAs
Scott County – 2024, 2023
Town of Bergman – 2025, 2024
Prosecuting Attorney
Twenty-Third Judicial District
December 31, 2025
Lonoke County
City of Junction City – 2025
City of Dumas – 2023