

Arkansas

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



Kevin William White, CPA, JD
Legislative Auditor

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

AGENDA

COMMITTEE ON EDUCATIONAL INSTITUTIONS **OF THE LEGISLATIVE JOINT AUDITING COMMITTEE**

THURSDAY, JUNE 5, 2025

1:30 P.M.

ROOM 138 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

MEMBERS

Senator Tyler Dees, Chair
Senator Dan Sullivan, Vice Chair
Senator Jane English
Senator Scott Flippo
Senator Fred Love
Senator Reginald Murdock

Representative Hope Duke, Chair

Representative Tony Furman, Vice Chair
Representative Sonia Barker
Representative Harlan Breaux
Representative Les Eaves
Representative Brad Hall
Representative Wayne Long
Representative Julie Mayberry

ALTERNATES

Senator Missy Irvin
Senator Jonathan Dismang

Senator Breanne Davis
Senator Ricky Hill

Representative Diana Gonzales
Worthen

Representative Mary Bentley
Representative Howard M. Beaty
Representative Stetson Painter

Representative James Eaton
Representative Jack Ladyman
Representative Matthew J.
Shepherd

- A. Call to order by Co-Chairman.**
- B. Adoption of Minutes of the December 5, 2024 meeting.**
- C. Review of Reports.**
Refer to the Synopsis
- D. New Business.**
- E. Adjournment.**



LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT
JUNE 5, 2025
STANDING COMMITTEE ON EDUCATIONAL INSTITUTIONS



AUDIT REPORTS

University of Arkansas System
Pulaski County
June 30, 2024

Atkins School District
Pope County
June 30, 2024

Mountain Pine School District
Garland County
June 30, 2024

Fouke School District
Miller County
June 30, 2024

Osceola School District
Mississippi County
June 30, 2024

Western Yell County School District
Yell County
June 30, 2024

NorthWest Arkansas Community College
Benton County
June 30, 2023

Southern Arkansas University
Columbia County
June 30, 2023

Hope Academy of Northwest Arkansas
Benton County
June 30, 2024

KIPP Delta Public Schools
Phillips County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Strong-Huttig School District
Union County
June 30, 2024

South Arkansas College
Union County
June 30, 2023

Southern Arkansas University Tech
Calhoun County
June 30, 2023

Arkansas Military and First Responders
Academy
Pulaski County
June 30, 2024

Clarksville School District
Johnson County
June 30, 2024

AUDIT REPORTS

De Queen School District
Sevier County
June 30, 2024

Hazen School District
Prairie County
June 30, 2024

Imboden Area Charter School
Lawrence County
June 30, 2024

Jasper School District
Newton County
June 30, 2024

Lee County School District
Lee County
June 30, 2024

Lonoke School District
Lonoke County
June 30, 2024

Marked Tree School District
Poinsett County
June 30, 2024

Mineral Springs School District
Howard County
June 30, 2024

Mulberry/Pleasant View Bi-County
School District
Crawford County
June 30, 2024

Piggott School District
Clay County
June 30, 2024

Perryville School District
Perry County
June 30, 2024

Riverview School District
White County
June 30, 2024

Texarkana Arkansas School District
Miller County
June 30, 2024

National Park College
Garland County
June 30, 2023

Southeast Arkansas College
Jefferson County
June 30, 2023

AUDIT REPORTS

Alma School District
Crawford County
Przybysz & Associates, CPAs., P.C.
June 30, 2024

Arch Ford Service Cooperative
Conway County
Doug Dobbs, CPA, P.A.
June 30, 2024

Arkadelphia School District
Clark County
June 30, 2024

Arkansas Arts Academy
Benton County
Landmark PLC, CPAs
June 30, 2024

Arkansas Connections Academy
Benton County
Rasco Winter Thomas Group
June 30, 2024

Arkansas Lighthouse Academies
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2024

Arkansas Virtual Academy
Pulaski County
Landmark PLC, CPAs
June 30, 2024

Ashdown School District
Little River County
June 30, 2024

Augusta School District
Woodruff County
June 30, 2024

Barton School District
Phillips County
June 30, 2024

Bearden School District
Ouachita County
June 30, 2024

Beebe School District
White County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Benton School District
Saline County
Cobb & Suskie, LTD., CPAs
June 30, 2024

AUDIT REPORTS (CONTINUED)

Bentonville School District
Benton County
Landmark PLC, CPAs
June 30, 2024

Bergman School District
Boone County
June 30, 2024

Blevins School District
Hempstead County
June 30, 2024

Brookland School District
Craighead County
June 30, 2024

Buffalo Island Central School District
Craighead County
June 30, 2024

Caddo Hills School District
Montgomery County
June 30, 2024

Centerpoint School District
Pike County
June 30, 2024

Conway School District
Faulkner County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Cossatot River School District
Polk County
June 30, 2024

Cotter School District
Baxter County
June 30, 2024

County Line School District
Franklin County
June 30, 2024

Cross County School District
Cross County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Crossett School District
Ashley County
June 30, 2024

Dardanelle School District
Yell County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Dawson Educational Cooperative
Clark County
EGP, PLLC CPAs & Consultants
June 30, 2024

Decatur School District
Benton County
June 30, 2024

AUDIT REPORTS (CONTINUED)

Dover School District
Pope County
June 30, 2024

East Poinsett County School District
Poinsett County
June 30, 2024

El Dorado School District
Union County
Cobb & Suskie, LTD., CPAs
June 30, 2024

England School District
Lonoke County
June 30, 2024

ESem Public Charter School
Pulaski County
Landmark PLC, CPAs
June 30, 2024

Exalt Academy of Southwest Little Rock
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2024

Farmington School District
Washington County
Landmark PLC, CPAs
June 30, 2024

Fayetteville School District
Washington County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Flippin School District
Marion County
June 30, 2024

Fordyce School District
Dallas County
June 30, 2024

Forrest City School District
St. Francis County
Meyer and Ward, P.A. CPAs
June 30, 2024

Fort Smith School District
Sebastian County
Przybysz & Associates, CPAs, P.C.
June 30, 2024

Founders Classical Academies of Arkansas
Benton County
Thomas & Thomas PLLC, CPAs
June 30, 2024

Fountain Lake School District
Garland County
EGP, PLLC CPAs & Consultants
June 30, 2024

Friendship Aspire Academy Arkansas
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2024

AUDIT REPORTS (CONTINUED)

Future School of Fort Smith
Sebastian County
Lisa Stephens CPA, PLC
June 30, 2024

Glen Rose School District
Hot Spring County
June 30, 2024

Gosnell School District
Mississippi County
June 30, 2024

Graduate Arkansas, Inc.
Pulaski County
Lisa Stephens, CPA, PLC
June 30, 2024

Green Forest School District
Carroll County
June 30, 2024

Greenbrier School District
Faulkner County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Green County Technical School District
Greene County
June 30, 2024

Greenwood School District
Sebastian County
Hubbs & Whitehead, CPAs
June 30, 2024

Greenland School District
Washington County
June 30, 2024

Guy Fenter Education Service Cooperative
Franklin County
June 30, 2024

Guy Perkins School District
Faulkner County
June 30, 2024

Haas Hall Academy
Washington County
Harris CPAs LLC
June 30, 2024

Hackett School District
Sebastian County
Hubbs & Whitehead, CPAs
June 30, 2024

Hamburg School District
Ashley County
June 30, 2024

Hampton School District
Calhoun County
June 30, 2024

Harmony Grove School District
Ouachita County
June 30, 2024

AUDIT REPORTS (CONTINUED)

Harmony Grove School District
Saline County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Hope School District
Hempstead County
June 30, 2024

Hot Springs School District
Garland County
EGP, PLLC CPAs & Consultants
June 30, 2024

Hoxie School District
Lawrence County
June 30, 2024

Jonesboro School District
Craighead County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Junction City School District
Union County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Kirby School District
Pike County
June 30, 2024

Lake Hamilton School District
Garland County
EGP, PLLC CPAs & Consultants
June 30, 2024

Lakeside School District
Chicot County
June 30, 2024

Lakeside School District
Garland County
EGP, PLLC CPAs & Consultants
June 30, 2024

Lavaca School District
Sebastian County
Hubbs & Whitehead, CPAs
June 30, 2024

Lawrence County School District
Lawrence County
June 30, 2024

LISA Academy
Pulaski County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Little Rock School District
Pulaski County
June 30, 2024

Magazine School District
Logan County
June 30, 2024

AUDIT REPORTS (CONTINUED)

Magnet Cove School District
Hot Spring County
June 30, 2024

Malvern School District
Hot Spring County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Manila School District
Mississippi County
June 30, 2024

Marion School District
Crittenden County
June 30, 2024

McCrory School District
Woodruff County
June 30, 2024

Melbourne School District
Izard County
June 30, 2024

Mount Ida School District
Montgomery County
June 30, 2024

Mountain Home School District
Baxter County
June 30, 2024

Mountainburg School District
Crawford County
Hubbs & Whitehead, CPAs
June 30, 2024

Mt. Vernon-Enola School District
Faulkner County
June 30, 2024

Nemo Vista School District
Conway County
June 30, 2024

Nettleton School District
Craighead County
June 30, 2024

Newport School District
Jackson County
June 30, 2024

North Little Rock School District
Pulaski County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Northcentral Arkansas Education
Service Cooperative
Izard County
June 30, 2024

Ouachita School District
Hot Spring County
June 30, 2024

AUDIT REPORTS (CONTINUED)

Ouachita River School District
Polk County
June 30, 2024

Ozark School District
Franklin County
Hubbs & Whitehead, CPAs
June 30, 2024

Pangburn School District
White County
June 30, 2024

Paris School District
Logan County
June 30, 2024

Parkers Chapel School District
Union County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Pocahontas School District
Randolph County
June 30, 2024

Pottsville School District
Pope County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Poyen School District
Grant County
June 30, 2024

Prairie Grove School District
Washington County
Landmark, PLC, CPAs
June 30, 2024

Premier High School of North Little Rock
Pulaski County
Thomas & Thomas PLLC, CPAs
June 30, 2024

Premier High School of Little Rock
Pulaski County
Thomas & Thomas PLLC, CPAs
June 30, 2024

Premier High School of Springdale
Washington County
Thomas & Thomas PLLC, CPAs
June 30, 2024

Rivercrest School District
Mississippi County
June 30, 2024

Riverside School District
Craighead County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Rogers School District
Benton County
HCJ CPAs & Advisors, PLLC
June 30, 2024

AUDIT REPORTS (CONTINUED)

Rose Bud School District
White County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Russellville School District
Pope County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Salem School District
Fulton County
June 30, 2024

ScholarMade Achievement Place
Pulaski County
Lisa Stephens CPA, PLC
June 30, 2024

Searcy County School District
Searcy County
June 30, 2024

Sheridan School District
Grant County
June 30, 2024

Shirley School District
Van Buren County
June 30, 2024

Smackover-Norphlet School District
Union County
Cobb & Suskie, LTD., CPAs
June 30, 2024

South Conway County School District
Conway County
Doug Dobbs, CPA, P.A.
June 30, 2024

South Side School District
Van Buren County
June 30, 2024

Southeast Arkansas Education
Service Cooperative
Drew County
June 30, 2024

Southside School District
Independence County
June 30, 2024

Springdale School District
Washington County
HCJ CPAs & Advisors, PLLC
June 30, 2024

Valley Springs School District
Boone County
June 30, 2024

Van Buren School District
Crawford County
June 30, 2024

AUDIT REPORTS (CONTINUED)

Waldron School District
Scott County
June 30, 2024

Warren School District
Bradley County
June 30, 2024

Watson Chapel School District
Jefferson County
Cobb & Suskie, LTD., CPAs
June 30, 2024

West Fork School District
Washington County
June 30, 2024

West Side School District
Cleburne County
Cobb & Suskie, LTD., CPAs
June 30, 2024

White County Central School District
White County
June 30, 2024

White Hall School District
Jefferson County
Cobb & Suskie, LTD., CPAs
June 30, 2024

Wilbur D. Mills Education Service Cooperative
White County
June 30, 2024

Woodlawn School District
Cleveland County
JUNE 30, 2024

Wynne School District
Cross County
June 30, 2024

AUDIT REPORTS (CONTINUED)