

# Legislative Joint Auditing Committee

Arkansas Legislative Audit

## Legislator Guide



2021

## Legislative Joint Auditing Committee

Created in 1953, the Legislative Joint Auditing Committee (LJAC) is responsible for the auditing of state government entities and political subdivisions of the State to furnish the General Assembly with information vital to the discharge of its constitutional duties. The LJAC is comprised of 44 members, as follows:

- *16 members selected by the Senate*
- *20 members selected by the House of Representatives*
- *President Tempore of the Senate, ex-officio*
- *Speaker of the House of Representatives, ex-officio*
- *Immediate past Co-Chairs of the Committee, ex-officio*
- *Co-Chairs and Co-Vice Chairs of the Legislative Council, ex-officio*

The LJAC Co-Chairs assign members to three Standing Committees on state agencies, educational institutions, and counties and municipalities. The LJAC Co-Chairs, LJAC Co-Vice Chairs, and Standing Committee Chairs compose the Executive Committee. When the General Assembly is not in session, the LJAC meets on the second Friday of each month; the three Standing Committees and Executive Committee meet on the preceding Thursday.

## Arkansas Legislative Audit

The mission of Arkansas Legislative Audit (ALA) is to serve the General Assembly, the Legislative Joint Auditing Committee, and the citizens of the State of Arkansas by promoting sound financial management and accountability of public resources entrusted to various governmental entities. To assist the Legislature in oversight of state and local government, ALA is responsible for over 1,000 engagements annually, including audits, internal control and compliance assessments, financial and compliance reports, special reports, and investigative reports. ALA continually strives to promote an atmosphere of mutual trust, honesty, and integrity among its staff members, various governmental entities, and the people it is privileged to serve.

### Independent and Nonpartisan

*Government Auditing Standards* published by the Comptroller General of the United States recognize legislative auditors as being organizationally independent for the auditing of entities in other branches of state government. ALA conducts audits of constitutional offices, the executive and judicial branches of state government, counties, municipalities, prosecuting attorneys, public school districts, educational cooperatives, and institutions of higher education. ALA also conducts the Statewide Single Audit and audits the State's Comprehensive Annual Financial Report (CAFR).

The General Assembly has expressed its intent and desire for the Legislative Auditor and ALA staff to be free from partisan politics. Ark. Code Ann. § 10-4-409 provides that it is against public policy for any member of the General Assembly to recommend or suggest the appointment of any person to a position on the staff of the Legislative Auditor.

# Arkansas Legislative Audit (continued)

## Staff Professional Requirements

Because the governmental auditing profession is highly regulated, auditors are required to adhere to auditing and accounting standards from a number of regulatory and professional entities. The standards with which ALA must comply include, but are not limited to, the following:

- *Governmental Accounting and Financial Reporting Standards issued by the Governmental Accounting Standards Board (GASB)*
- *Statements on Auditing Standards (SAS) issued by the American Institute of Certified Public Accountants (AICPA)*
- *Government Auditing Standards issued by the Comptroller General of the United States, Government Accountability Office (GAO)*
- *Code of Professional Conduct issued by the AICPA*

These extensive, complex standards require that only auditors with adequate education and training conduct audits of governmental entities. Through a comprehensive interview process, ALA employs individuals who have demonstrated high intelligence, integrity, aptitude, and motivation. All applicants for professional audit positions must have college degrees with sufficient accounting and total credit hours to qualify them to take the Uniform Certified Public Accountant (CPA) examination and become a licensed CPA in the State of Arkansas. Additionally, all professional staff members are required to complete 40 hours of continuing professional education each year.

As of November 9, 2020, ALA's professional staff of 263 had achieved multiple professional designations:

- *175 Certified Public Accountants (CPA)*
- *50 Certified Fraud Examiners (CFE)*
- *11 Certified in Financial Forensics (CFF)*
- *11 Certified Information Systems Auditors (CISA)*
- *3 Attorneys (JD)*

## Quality Assurance

Government auditing standards require all organizations conducting government audits to establish and maintain a system of quality control. To ensure compliance with these standards, ALA undergoes reviews as follows:

- *An internal quality assurance process.* Reports and supporting documentation are randomly selected for review by ALA's Quality Assurance personnel.
- *An external quality control review.* This peer review is conducted every three years by members of the National State Auditors Association.

In addition, a financial audit by a private certified public accountant is performed once every two years to ensure stewardship of public funds entrusted to ALA.

## ALA Management Staff



[roger.norman@arklegaudit.gov](mailto:roger.norman@arklegaudit.gov)

### **Roger A. Norman, JD, CPA, CFE, CFF Legislative Auditor**

As Legislative Auditor, Roger Norman is responsible for the auditing of Arkansas's constitutional offices, the executive and judicial branches of government, public institutions of higher education, school districts, educational cooperatives, municipalities, counties, and prosecuting attorneys. Mr. Norman oversees a total staff of 274 that is responsible for performing approximately 1,000 engagements and presenting the results to the Legislative Joint Auditing Committee.

Prior to joining ALA in 1977, Mr. Norman was employed with an international accounting firm. Mr. Norman served as a staff auditor and legal counsel for ALA until becoming Legislative Auditor in January 2007.

Mr. Norman is a licensed attorney, a Certified Public Accountant, and a chartered global management accountant. In addition, he holds the Certified Fraud Examiner and Certified in Financial Forensics designations.

Mr. Norman represents ALA, as well as the State, in several professional organizations. He is a past President of the National State Auditors Association (NSAA) and the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) and is serving, or has served, on the executive committees of the National Conference of State Legislatures (NCSL), NSAA, the Southwest Intergovernmental Audit Forum (SWIAF), and NASACT. Mr. Norman is also a member of the American Institute of Certified Public Accountants (AICPA), the Arkansas Society of Certified Public Accountants (ASCPA), the Association of Certified Fraud Examiners (ACFE), and the Arkansas Bar Association. In addition, he is a charter member and past president of the Arkansas Chapter of Certified Fraud Examiners.

In 2012, Mr. Norman was named Outstanding CPA in Government on the national level by the AICPA and on the state level by the ASCPA.

Mr. Norman graduated from Ouachita Baptist University and obtained his Juris Doctorate from the University of Arkansas at Little Rock School of Law.

## ALA Management Staff (continued)

### Frank Arey, JD Legal Counsel

Frank Arey serves as legal counsel to ALA and the Legislative Joint Auditing Committee. His responsibilities include advising ALA staff; drafting legislation; testifying regarding Committee legislation during meetings of the General Assembly; and monitoring legislative actions, court decisions, and Attorney General opinions.

Mr. Arey has served the State in numerous capacities, including Administrative Law Judge for the Workers' Compensation Commission, Chief Counsel for the Department of Human Services, and Chief Legal Counsel for the Office of the Governor. He has also been appointed to fill vacant judgeships on the Arkansas Court of Appeals and the Fifteenth Judicial Circuit Court.



[frank.arey@arklegaudit.gov](mailto:frank.arey@arklegaudit.gov)

Mr. Arey is a graduate of Hendrix College and received his Juris Doctorate with Honors from the University of Arkansas at Little Rock School of Law. He is a member of the Arkansas Bar Association and the National Conference of State Legislatures Legal Services Staff Section.

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### Kim Williams, CPA, CFE, CFF Assistant Legislative Auditor

Kim Williams assists the Legislative Auditor in coordinating LJAC meetings as well as overseeing ALA policy, human resource, and certain fiscal matters. She is also responsible for investigative and special reports prepared for and presented to the LJAC. Ms. Williams has over 39 years of government auditing experience. Prior to assuming her responsibilities as an Assistant Legislative Auditor in 2011, Ms. Williams was responsible for directing fraud-related audit procedures and reporting unauthorized transactions and activities to LJAC, the appropriate prosecuting attorney, and the Governmental Bonding Board, duties she continues to perform. She also served 21 years as an auditor and supervisor for audits of local governments.



[kim.williams@arklegaudit.gov](mailto:kim.williams@arklegaudit.gov)

A graduate of the University of Arkansas at Fayetteville, Ms. Williams earned a Bachelor of Science in Business Administration, major in Accounting. She is a member of the National Conference of State Legislatures, the American Institute of Certified Public Accountants, the Arkansas Society of Certified Public Accountants, and the Association of Certified Fraud Examiners. Additionally, she holds the Certified in Financial Forensics designation, serves as treasurer for the Arkansas Chapter of Certified Fraud Examiners, and is a graduate of the FBI Citizens Academy.



## ALA Management Staff (continued)

### **Tom Bullington, CPA** **Deputy Legislative Auditor – State Agencies**

Tom Bullington is responsible for managing all engagements involving state agencies, including financial and federal compliance audits of the State, as well as financial, performance, and compliance audits of individual state agencies. Special reports are also issued regarding matters of specific interest to members of the General Assembly.

Mr. Bullington graduated from the University of Arkansas at Fayetteville in 1990, and after working in public accounting for three years, he began his career with ALA in 1993, advancing to the position of Deputy Legislative Auditor in July 2019. He is a member of the American Institute of Certified Public Accountants and the Arkansas Society of Certified Public Accountants.



[tom.bullington@arklegaudit.gov](mailto:tom.bullington@arklegaudit.gov)

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### **Matt Fink, CPA** **Deputy Legislative Auditor – Educational Institutions**



[matt.fink@arklegaudit.gov](mailto:matt.fink@arklegaudit.gov)

Matt Fink oversees the financial and compliance audits of state-supported institutions of higher education, public school districts, open-enrollment charter schools, and educational service cooperatives.

Mr. Fink has experience conducting audits of educational entities and local governments and advanced to the position of Deputy Legislative Auditor in July 2021. Mr. Fink is a graduate of the University of Central Arkansas, having earned Bachelor of Business Administration in Accounting and Master of Accountancy degrees. He is a member of the American Institute of Certified Public Accountants and the Arkansas Society of Certified Public Accountants.

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## ALA Management Staff (continued)

### **Marti Steel, CPA** **Deputy Legislative Auditor – Counties and Municipalities**

Marti Steel is responsible for financial and compliance audits and reports regarding Arkansas counties, municipalities, and prosecuting attorney offices.

Ms. Steel graduated from the University of Central Arkansas in 1987 and, after working for the federal government for four years, began working for ALA in 1991. After serving ALA for 24 years as a field auditor and supervisor, she advanced to the position of Deputy Legislative Auditor in 2016. She has experience in auditing all phases of local governments and school districts. She is a member of the American Institute of Certified Public Accountants, the Arkansas Society of Certified Public Accountants, and the Arkansas Government Finance Officers' Association.



[marti.steel@arklegaudit.gov](mailto:marti.steel@arklegaudit.gov)

## Administrative Support Staff



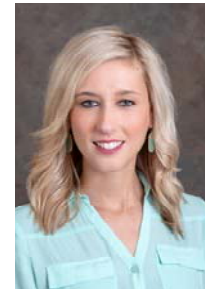
**Pat Wallis**



**Jody McMullen**



**Jana Muldoon**



**Ashley Hay**



## **Arkansas Legislative Audit**

500 Woodlane Street, Suite 172

Little Rock, AR 72201

Telephone: 501-683-8600 ♦ Fax: 501-683-8605

[www.arklegaudit.gov](http://www.arklegaudit.gov)