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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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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, OCTOBER 9, 2025

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
Senator Ben Gilmore
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 Stan Berry
Representative Carol Dalby
Representative Jack Ladyman
Representative Mark McElroy
Representative Johnny Rye
VACANT

Representative Lane Jean
Representative Rick Beck
Representative Matt Duffield
Representative Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of the September 11, 2025, 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 - **Rockport**
- F. Update on Act 709 of 2021, Repayment of Street Turnback – **Gilmore**
- G. Review of Reports (Refer to the Synopsis)
- H. The next meeting of the Legislative Joint Auditing Committee will be held on November 13, 2025.
- I. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
October 9, 2025**



Town of Tull – 2024, 2023
Town of Strawberry – 2024
City of Magazine – 2024
Town of Sedgwick – 2024
Boston Mountain Solid Waste District
December 31, 2022
Berry & Associates, CPAs
Boston Mountain Solid Waste District
December 31, 2023
Berry & Associates, CPAs
Boston Mountain Solid Waste District
December 31, 2024
Berry & Associates, CPAs
Carroll County Solid Waste District
December 31, 2024
Landmark, CPAs
Saline County Regional Solid
Waste Management District
December 31, 2024
Yoakum, Lovell & CO., CPAs
City of Cave City – 2024
City of Mountain Home
December 31, 2024
Ballard & Company, CPAs
City of Mountain Home
December 31, 2023
Ballard & Company, CPAs
City of Bella Vista
December 31, 2024
Forvis Mazars, CPAs
Arkansas Municipal League
December 31, 2023
Landmark, CPAs
Vilonia Waterworks Association
December 31, 2024
Ellis, Tucker & Aldridge, CPAs
Mineral Springs Water and Sewer System
December 31, 2024
Turner Rodgers, Manning b& Plyer, CPAs
Almyra Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Ashdown Water and Sewer System
Enterprise Fund
December 31, 2024
Wilf & Henderson, CPAs
Calion Water and Sewer
December 31, 2023
Parks & Company, CPAs
Chidester Water & Sewer System
December 31, 2021
Turner Rodgers, Manning & Plyer, CPAs
Chidester Water & Sewer System
December 31, 2022
Turner Rodgers, Manning & Plyer, CPAs

Junction City Water and Sewer
December 31, 2023
Parks & Company, CPAs
Sulphur Springs Water Fund
December 31, 2024
Berry & Associates, CPAs
Wrightsville Sewer System
December 31, 2024
Bonds & Company, CPAs
City of Jonesboro – 2024
Cushman Water Department
December 31, 2023
Welch, Couch & Company, CPAs
Houston Water Department
December 31, 2023
Lisa Stephens, CPA
Oxford Water Department
December 31, 2024
Welch, Couch & Company, CPAs
Summit Water and Wastewater Fund
December 31, 2024
Ballard & Company, CPAs
Evening Shade Water Department
December 31, 2022
Ballard & Company, CPAs
Evening Shade Water Department
December 31, 2023
Ballard & Company, CPAs
Lepanto Public Utilities Department
December 31, 2023
Thomas, Speight & Noble, CPAs
Parkers Chapel Water Association
June 30, 2025
Berry & Associates, CPAs
Mountain Home Water and Wastewater Department
December 31, 2024
Ballard & Company, CPAs
Russell Municipal Water and Sewer System
December 31, 2023
Turner, Williams & Associates, CPAs
Four Mile Hill Water Association, Inc.
December 31, 2024
Turner, Williams & Associates, CPAs
Mountain View Water and Wastewater Department
December 31, 2024
Welch, Couch & Company, CPAs
Scranton Water and Sewer Department
December 31, 2024
Przybysz & Associates, CPAs
Hardy Water Works Fund
December 31, 2021
Ballard & Company, CPAs
Norphlet Water and Sewer System
December 31, 2023
Parks & Company, CPAs

Stephens Water and Sewer System
December 31, 2023
Parks & Company, CPAs
City of Lincoln
December 31, 2024
Berry & Associates, CPAs
City of Sherwood – 2024
Miller County – 2023
Ward Water and Sewer System
December 31, 2024
Whitmire, Robinson & Co., CPAs
Newport Sewer Department
December 31, 2024
Bonds & Company, CPAs
Donaldson Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Carlisle Water and Sewer Department
December 31, 2023 and 2022
ABACUS, CPAs
Bradford Water and Sewer System
December 31, 2024
Bonds & Company, CPAs
Lakeview Water and Sewer Department
December 31, 2023
Meyer & Ward, CPAs
Bauxite Water and Sewer System
December 31, 2023
Stephen P. Savage, CPA
City of Morrilton – 2023
City of Blytheville – 2024
Alma Water and Sewer Fund
December 31, 2024
Gammill, Boyd & Anderson, CPAs
Humphrey Water & Sewer System
December 31, 2022
Cynthia Bearden, CPA
Briarcliff Water and Recreation Improvement District
December 31, 2018
Brian L. Haas, CPA
Lafe Wastewater Department
December 31, 2024
Williams & Morris, CPAs
Danville Water and Sewer System
December 31, 2024
Shoptaw, Labahn & Company, CPAs
Waldo Water and Sewer System
December 31, 2023
Parks & Company, CPAs
Grand Prairie Regional Water Distribution District
December 31, 2024
Searcy & Associates, CPAs
Guy Water System
December 31, 2023
Arkansas Accounting, CPAs
Horseshoe Lake Utilities
December 31, 2024
Meyer & Ward, CPAs
Dermott Water & Sewer Department
December 31, 2023
Searcy & Associates, CPAs

Dermott Water & Sewer Department
December 31, 2022
Searcy & Associates, CPAs
Hardy Water and Wastewater Fund
December 31, 2023
Ballard & Company, CPAs
Hamburg Water, Rural Water, and Sewer System
December 31, 2024
Searcy & Associates, CPAs
Hamburg Water, Rural Water, and Sewer System
December 31, 2023
Searcy & Associates, CPAs
Glenwood Water and Sewer Department
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Marion County – 2023
City of Arkadelphia – 2024
City of Holland – 2024
City of Gassville – 2024
Town of Datto – 2024
Town of Imboden – 2024
Town of Anthonyville – 2024
Town of Widener – 2024
City of Newark – 2024
City of Leola – 2024, 2023
Town of Etowah – 2024
City of Cammack Village – 2024
City of Elm Springs – 2024
Town of Norman – 2024
Town of Houston – 2024
City of Parkin – 2024
Prosecuting Attorney
Eighteenth Judicial District West
December 31, 2024
Polk and Montgomery Counties
City of Earle – 2024
Town of Blue Eye – 2024, 2023
City of Gillett – 2024
City of Guy – 2024 , 2023
City of Scranton – 2024
Perry County – 2023
City of Malvern – 2024
Ashley County – 2023
City of Hartman – 2024, 2023, 2022
Town of Valley Springs – 2024, 2023, 2022
City of Van Buren – 2024
City of Mena – 2023
City of Stuttgart – 2023
Prosecuting Attorney
Sixth Judicial District
December 31, 2024
Pulaski and Perry Counties
Town of Prattsville – 2024, 2023
City of Perryville – 2024, 2023
City of Judsonia – 2024
Town of McNab – 2024, 2023
City of Haskell – 2024
City of Dierks – 2024, 2023
City of Mount Ida – 2024
City of Foremam 2024, 2023
Town of Fisher – 2024

Prosecuting Attorney
Twentieth Judicial District
December 31, 2024
Faulkner, Searcy, and Van Buren Counties
Town of Pindall – 2024, 2023
City of Trumann – 2024
Town of Amagon – 2024
Concord Water and Sewer Public Facilities Board
September 30, 2021
John Langham & Co., CPAs
Concord Water and Sewer Public Facilities Board
September 30, 2022
John Langham & Co., CPAs
Concord Water and Sewer Public Facilities Board
September 30, 2023
John Langham & Co., CPAs
Concord Water and Sewer Public Facilities Board
September 30, 2024
John Langham & Co., CPAs
Crossett Sewer Fund
December 31, 2023
Searcy & Associates, CPAs
Crossett Sewer Fund
December 31, 2024
Searcy & Associates, CPAs
Crossett Water Commission
December 31, 2023
Maxwell, CPAs
Franklin Water Department
December 31, 2023
Whitmire, Robinson & Co., CPAs
Franklin Water Department
December 31, 2024
Whitmire, Robinson & Co., CPAs
Walker Water Association, Inc.
December 31, 2024
Wood and Wood, CPAs
Lakeside Water Association, Inc.
December 31, 2024
Wood and Wood, CPAs
Runyan Sanitary Sewer Improvement District No. 211
December 31, 2024
Jacobs & Company, CPAs
Old Bella Vista Property Owners Association
December 31, 2024
Przybysz & Associates, CPAs
Oak Hills Suburban Improvement District
December 31, 2024
Przybysz & Associates, CPAs
Walnut Ridge Water & Sewer Works
June 30, 2025
Thomas, Speight & Noble, CPAs
McNeil Water and Sewer Systems
December 31, 2024
Wood and Wood, CPAs
Denning Water Department
December 21, 2022
Przybysz & Associates, CPAs
Plumerville Water and Sewer
December 31, 2023
Arkansas Accounting, CPAs

Dermott Water and Sewer Department
December 31, 2024
Searcy & Associates, CPAs
Toad Suck Public Facilities Board
December 31, 2024 and 2023
Arkansas Accounting, CPAs
Flippin Water and Wastewater Department
December 31, 2023
Hubbs & Whitehead, CPAs
Tri City Utilities, Inc.
December 31, 2024
Williams & Morris, CPAs
Fulton County Water Authority, Inc.
December 31, 2024
Welch, Couch & Company, CPAs
McGehee Water & Sewer System
September 30, 2024
Searcy & Associates, CPAs
City of Alma – 2024
Humphrey Water & Sewer System
December 31, 2023
Cynthia Bearden, CPA
City of Monticello West and Sewer System
Review of Selected Financial Records
January 1, 2023 through August 31, 2024
Town of Ozan Water Department
Review of Receipts and Deposits
January 1, 2021 through July 31, 2024