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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, MARCH 12, 2026

1:30 P.M.

ROOM 149 – 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
Representative Trey Steimel

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 February 12, 2026, 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 – **Fargo**
- F. Discussion of Noncompliance will A.C.A § 27-70-207 Misuse of Street Funds - **Jericho**
- G. Review of Reports (Refer to the Synopsis)
- H. Cross County Rural Water System
- I. The next meeting of the Legislative Joint Auditing Committee will be held on June 4, 2026.
- J. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
March 12, 2026**



Compton Water Association December 31, 2024 Cynthia Bearden, CPA	Prosecuting Attorney Fourteenth Judicial District December 31, 2024 Baxter, Marion, Boone, and Newton Counties
Wire Road Water Association September 30, 2025 Berry & Associates, CPAs	Prosecuting Attorney Tenth Judicial District December 31, 2024 Ashley, Bradley, Chicot, Desha, and Drew Counties
Tri County Regional Water Distribution District December 31, 2024 Przybysz & Associates, CPAs	City of Cotter – 2024, 2023 Town of Aubrey – 2024 City of McCrory – 2024 City of Piggott – 2024 City of Salem December 31, 2024 Welch, Couch & Company, CPAs
Tillar Water & Sewer System December 31, 2024 Searcy & Associates, CPAs	City of Flippin – 2024 City of Osceola December 31, 2024 Meyer & Ward, CPAs
Thorton Water Works June 30, 2025 Turner Rodgers, Manning & Plyler, CPAs	Montgomery County Regional Public Water Authority December 31, 2024 Searcy & Associates, CPAs
Old Union Public Water Authority October 31, 2025 Berry & Associates, CPAs	Bearden Water and Sewer December 31, 2022 Parks & Company, CPAs Emrich & Scroggins, CPAs
North Garland Regional Water District September 30, 2025 Berry & Associates, CPAs	Bearden Water and Sewer December 31, 2023 Parks & Company, CPAs Emrich & Scroggins, CPAs
Lamar Water and Sewer Department December 31, 2024 King Jacobs & Lorfing, CPAs	Bearden Water and Sewer December 31, 2024 Parks & Company, CPAs Emrich & Scroggins, CPAs
Hughes Water and Sewer Department September 30, 2024 Meyer & Ward, CPAs	Charleston Water and Sewer Department October 31, 2025 Landmark, CPAs
Houston Water Department December 31, 2024 Lisa Stephens, CPA	Cushman Water Department December 31, 2025 Welch, Couch & Company, CPAs
Hackett Water and Sewer Department June 30, 2025 Przybysz & Associates, CPAs	East Johnson County Water Association, Inc. June 30, 2025 Jones and Lawton, CPAs
Frenchport Water Association, Inc. October 31, 2025 Berry & Associates, CPAs	Greenway Water and Sewer Department December 31, 2025 S. Don Ray, CPA
Carroll-Boone Water District September 30, 2025 Przybysz & Associates, CPAs	Dumas Water and Sewer Department December 31, 2022 Jack Chami, CPA
Bodcaw Water System December 31, 2024 Turner Rodgers, Manning & Plyler, CPAs	Havana Water and Sewer System December 31, 2024 Przybysz & Associates, CPAs
Barling Water and Sewer System December 31, 2024 Gammill, Boyd & Anderson, CPAs	Heber Springs Water and Sewer Utility September 30, 2025 Turner, Williams & Associates, CPAs
Randolph County – 2024 Town of Gilbert – 2024, 2023 City of Wrightsville – 2024 Town of Turrell – 2024 City of Camden – 2024 Crawford County – 2024 Johnson County – 2024 City of Traskwood – 2024	

Hermitage Water and Sewer System	Norfolk Water and Wastewater Department
December 31, 2024	December 31, 2021
Turner, Rodgers, Manning & Plyler, CPAs	Ballard & Company, CPAs
Jasper Water & Sewer Department	Norfolk Water and Wastewater Department
December 31, 2024	December 31, 2022
The Killingsworth Firm, CPAs	Ballard & Company, CPAs
Magnolia Utilities	Norfolk Water and Wastewater Department
December 31, 2024	December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs	Ballard & Company, CPAs
Newark Water and Sewer Department	Oak Grove Heights Wastewater
December 31, 2025	December 31, 2025
Welch, Couch & Company, CPAs	Thomas, Speight & Noble, CPAs
Lake Catherine Waterworks and	Perry Municipal Water and Sewer Department
Sewer Facilities Board	December 31, 2024
September 30, 2025	Jones and Lawton, CPAs
Harvey & Garner, CPAs	Southeast Bradley County Water District
Mountain Top Public Water Authority	December 31, 2025
September 30, 2025	Searcy & Associates, CPAs
Turner, Williams & Associates, CPAs	Menifee Municipal Waterworks
Northeast Yell County Water Association	December 31, 2021
December 31, 2024	Ramsey Eddington, CPA
Przybysz & Associates, CPAs	Menifee Municipal Waterworks
Oak Grove Water Users	December 31, 2022
Public Water Authority	Ramsey Eddington, CPA
December 31, 2025	Sulphur Springs Water Fund
Przybysz & Associates, CPAs	December 31, 2025
Pine Bluff Wastewater Utility	Berry & Associates, CPAs
December 31, 2024	London Municipal Water System
Forvis Mazars, CPAs	December 31, 2024
Riversouth Rural Water District	Jones and Lawton, CPAs
September 30, 2025	Sardis Water Association Public Water Authority
Przybysz & Associates, CPAs	December 31, 2025
Subiaco Waterworks	Yoakum, Lovell & Co., CPAs
December 31, 2024	Benton/Washington Regional Public Water Authority
J. Bauer, CPA	December 31, 2025
Wynne Municipal Waterworks and Sewer System	Berry & Associates, CPAs
December 31, 2024	Plumerville Water Department
Meyer & Ward, CPAs	December 31, 2024
Town of Jericho – 2024	Arkansas Accounting, CPAs
Town of Gilmore – 2024	Benton County Water District #1
City of Walnut Ridge – 2024	Public Water Authority
City of Briarcliff – 2024, 2023	December 31, 2025
City of Hardy – 2024, 2023	Berry & Associates, CPAs
City of Sparkman – 2024	Bradley County Rural Water Association, Inc., CPAs
Town of Burdette – 2024	December 31, 2025
City of Russellville – 2024	Searcy & Associates, CPAs
Nevada County – 2024	Beaver Water District of Washington and
Calhoun County – 2024	Benton Counties
Town of Moorefield – 2024, 2023	September 30, 2025
City of Wynne – 2024	Abacus, CPA
City of Grubbs – 2024	Bonanza Water and Sewer Department
Town of Victoria – 2024	December 31, 2024
Mississippi County – 2024	Przybysz & Associates, CPAs
Carlisle Water and Sewer Department	Acorn Rural Water Association
December 31, 2024	May 31, 2025
Landmark, CPAs	Przybysz & Associates, CPAs
Freedom Public Water Authority	
December 31, 2025	
Przybysz & Associates, CPAs	