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Sen. Jim Dotson
Senate Vice Chair



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House Chair
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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 8, 2026

1:30 P.M. or 15 MINUTES UPON ADJOURNMENT OF LJA – EXECUTIVE COMMITTEE WHICHEVER IS LATER
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 September 10, 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**
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on December 3, 2026.
- H. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
October 8, 2026**



City of Fountain Hill
December 31, 2025
Shawn Estes, CPA
Carroll County Solid Waste District
December 31, 2025
Landmark, CPAs
Saline County Regional Solid
Waste Management District
December 31, 2025
Yoakum, Lovell & Co., CPAs
Grant County – 2025
O’Kean Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Northfork Water and Wastewater Department
December 31, 2025
Thomas, Speight & Noble, CPAs
McDougal Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Leslie Water and Sewer Department
December 31, 2025
Searcy & Associates, CPAs
Lafe Wastewater Department
December 31, 2025
Williams & Morris, CPAs
Ladd Water Users’ Association, Inc.
December 31, 2025
Searcy and Associates, CPAs
Knobel Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Highfill Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Forman Water and Sewer Fund
December 31, 2025
Berry & Associates, CPAs
Delaplaine Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Clinton Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Booneville Water and Sewer Department
December 31, 2025
Shoptaw, Labahn & Company, CPAs
Bodcaw Water System
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
Arkadelphia Water and Sewer System
December 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
Biggers Waterworks
December 31, 20217
Berry & Associates, CPAs

Bigelow Water and Sewer Department
December 31, 2024
Jones and Lawton, CPAs
Antoine Water System
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Wildwood Water Association
June 30, 2026
Berry & Associates, CPAs
Sherwood Wastewater Treatment Committee
December 31, 2025
Bonds & Company, CPAs
Hermitage Water and Sewer System
December 31, 2025
Turner Rodgers, Manning & Plyler, CPAs
Faircrest Public Water Authority
December 31, 2025
Berry & Associates, CPAs
Crossett Water Commission
December 31, 2024
Maxwell, CPA
Brunner Hill Water Association, Inc.
December 31, 2024
Ballard & Company, CPAs
Brunner Hill Water Association, Inc.
December 31, 2023
Ballard & Company, CPAs
Brunner Hill Water Association, Inc.
December 31, 2022
Ballard & Company, CPAs
Brunner Hill Water Association, Inc.
December 31, 2021
Ballard & Company, CPAs
Brinkley Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Black Rock Water and Sewer Department
December 31, 2023
Williams & Morris CPAs
Yorktown Water Association, Inc.
December 31, 2025
Searcy & Associates, CPAs
Ward Water and Sewer System
December 31, 2025
Whitmire, Robinson & Co., CPAs
Vilonia Waterworks Association
December 31, 2025
Ellis, Tucker & Aldridge, CPAs
Tyronza Water and Sewer System
December 31, 2025
Cynthia Bearden, CPA
Tri City Utilities, Inc.
December 31, 2025
Williams & Morris, CPAs

Stuttgart Water and Sewer Department
December 31, 2025
Searcy & Associates, CPAs
Strawberry Water Department
December 31, 2025
Williams & Morris, CPAs
Southside Public Water Authority
December 31, 2025
Przybysz & Associates, CPAs
South Sheridan Water Association, Inc.
June 30, 2026
Searcy & Associates, CPAs
Smackover Enterprise Funds
December 31, 2025
Emrich & Scroggins, CPAs
Rosston Water Department
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Piggott Municipal Light, Water and Sewer
December 31, 2025
Scherer, Grayham & Clark, CPAs
Peach Orchard Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Town of Almyra – 2025
Lawrence County – 2025
Hempstead County – 2025
Yell County – 2024
City of Clarksville – 2025, 2024
White County – 2025
Town of Alicia – 2025
City of Earle – 2025
Jackson County – 2025
Prosecuting Attorney
Eleventh Judicial District West
December 31, 2025
Jefferson and Lincoln Counties
Prosecuting Attorney
Ninth Judicial District West
December 31, 2025
Little River, Sevier,
Howard and Pike Counties
Town of Smithville – 2025
Prosecuting Attorney
Eighteenth Judicial District West
December 31, 2025
Polk and Montgomery Counties
City of Hartman – 2025
City of Humphrey – 2024
Marvell Water and Sewer Department
September 30, 2024
The Clatworthy Firm, CPAs
Viola Water and Sewer Department
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
McCrary Water and Sewer System Fund
December 31, 2025
Turner, Williams & Associates, CPAs

Upper Southwest Regional Solid
Waste Management District
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Oxford Water Department
December 31, 2025
Welch, Couch & Company, CPAs
Mockingbird Hill Public Water Authority
December 31, 2024
Cynthia Bearden, CPA
City of Altheimer – 2024
City of Pollard – 2025
City of Brookland – 2025
City of Sheridan – 2025
Town of Fountain Lake – 2025
City of Kingsland – 2025
City of Rison – 2025
Town of Cove – 2025
Greene County – 2025
Monroe County – 2026
Wooster Water Service Department
December 31, 2025
Landmark, CPAs
Tillar Water and Sewer System
December 31, 2025
Searcy & Associates, CPAs
Higginson Sewer Department
December 31, 2024
Turner, Williams & Associates, CPAs
Blevins Water and Sewer System
December 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Town of Haynes – 2025
Town of Lynn – 2025
City of Sherwood – 2025
Faulkner County – 2024
Polk County – 2025
Town of Letona – 2024, 2025
City of Rector – 2025
Prosecuting Attorney
Eighth Judicial District South
December 31, 2025
Miller and Lafayette Counties
Town of Egypt – 2025
City of Arkadelphia – 2025
Town of Buckner – 2024, 2023
City of Adona – 2025
City of Humnoke – 2025
Town of Vandervoort – 2025
City of Leslie – 2025, 2024
Drew County – 2025