

Stricken language would be deleted from and underlined language would be added to present law.
Act 451 of the Regular Session

State of Arkansas
89th General Assembly
Regular Session, 2013

As Engrossed: S2/26/13 S2/28/13
A Bill

SENATE BILL 199

By: Senator K. Ingram
By: Representative Ferguson

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING ALTERNATIVE COUNTY
BOOKKEEPING METHODS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING ALTERNATIVE
COUNTY BOOKKEEPING METHODS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 14-24-204(a)(2), concerning payments by county courts, is amended to read as follows:

(2)(A) *The checks shall be prenumbered and designed in such form that the particular fund affected out of which the check is to be paid is noted thereon.*

(B) A county may use computer equipment for check preparation if the use of an automated software program that accomplishes the same purpose as prenumbered checks and other required denotations is in compliance with the Information Systems Best Practices Checklist provided by the Legislative Joint Auditing Committee.

SECTION 2. Arkansas Code § 14-24-204(b), concerning payments by county courts, is amended to read as follows:

(b) In lieu of the provisions of this section pertaining to the issuance of a check in duplicate form, if a county so chooses, the following provisions may apply:

(1) Once the aforementioned claim procedures have been



completed, the treasurer may cause a check to be prepared in payment of claims filed with the county court;

(2) Each claim properly recorded and approved for payment by the county court shall be proper certification from the clerk to the treasurer that a valid claim exists; and

(3)(A) *The checks shall be prenumbered and so designed that the particular fund affected out of which the check is to be paid shall be noted thereon.*

(B) A county may use computer equipment for check preparation if the use of an automated software program that accomplishes the same purpose as prenumbered checks and other required denotations is in compliance with the Information Systems Best Practices Checklist provided by the Legislative Joint Auditing Committee.

SECTION 3. Arkansas Code § 14-25-104, concerning prenumbered checks used by counties, is amended to add an additional subsection to read as follows:

(e) A county may use computer equipment for check preparation if the use of an automated software program that accomplishes the same purpose as prenumbered checks and other required denotations is in compliance with the Information Systems Best Practices Checklist provided by the Legislative Joint Auditing Committee."

SECTION 4. Arkansas Code § 14-25-108(a)(3), concerning prenumbered receipts used by counties, is amended to read as follows:

~~*(3) The use of mechanical receipting devices, which accomplish the same purpose as prenumbered receipts, is acceptable and is encouraged where such equipment is utilized*~~ *A county may use an electronic receipting system that accomplishes the same purpose as prenumbered receipts if the system is in compliance with the Information Systems Best Practices Checklist provided by the Legislative Joint Auditing Committee.*

/s/K. Ingram

APPROVED: 03/21/2013