Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
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, DECEMBER 3, 2026
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
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 October 8, 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 will Municipal Accounting Law – Fargo, Lead Hill

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. The next meeting of the Legislative Joint Auditing Committee will be held on May 13, 2027.

I. Adjournment



Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
December 3, 2026

City of Pea Ridge – 2025
Prosecuting Attorney
Twelfth Judicial District
December 31, 2025
Sebastian County
Prosecuting Attorney
Twentieth Judicial District
December 31, 2025
Faulkner, Searcy, and Van Buren Counties
Prosecuting Attorney
Fifteenth Judicial District
December 31, 2025
Conway, Logan, Scott, and Yell Counties
Town of Norman – 2025
Prosecuting Attorney
Sixth Judicial District
December 31, 2025
Pulaski and Perry Counties
City of Green Forest – 2025
City of Black Rock – 2025
Prosecuting Attorney
Tenth Judicial District
December 31, 2025
Ashley, Bradley, Chicot,
Desha and Drew Counties
Town of Datto – 2025
City of Peach Orchard – 2025
Town of Reed – 2024
City of Judsonia – 2025
Lincoln County – 2024
Prosecuting Attorney
Fifth Judicial District
December 31, 2025
Pope, Johnson, and Franklin Counties
City of Conway
December 31, 2025
Forvis Mazars, LLP
City of North Little Rock
December 31, 2025
Forvis Mazars, LLP
Mississippi County Regional Solid
Waste Management District
December 31, 2025
Thomas, Speight & Noble, CPAs
Sebastian County Regional Solid
Waste Management District
December 31, 2025
John Langham & Co., CPAs
City of Yellville
December 31, 2025
Ballard & Company, LTD
Alma Water and Sewer Fund
December 31, 2025
Gammill, Boyd & Anderson, PA
Ozark Water & Sewer Department
December 31, 2025
Przybysz & Associates, CPAs
City of Bryant
December 31, 2025
Forvis Mazars, LLP
Marmaduke Water and Sewer Department
December 31, 2024
Scherer, Grayham & Clark, LLP
Fulton County Water Authority, Inc.
December 31, 2025
Welch, Couch & Company, PA
Caddo Valley Water and Sewer System
December 31, 2025
Turner, Rodgers, Manning & Plyler, PLLC
West Saline Water Users Association, Inc.
December 31, 2025
Emrich & Scroggins, LLP
Tull Water Works
December 31, 2025
Turner, Rodgers, Manning & Plyler, PLLC
Yoakum, Lovell & Co., CPAs
Tull Water Works
December 31, 2024
Turner, Rodgers, Manning & Plyler, PLLC
Yoakum, Lovell & Co., CPAs
McGehee Water & Sewer System
September 30, 2025
Searcy & Associates, LLC
Bald Knob North Water Public Facilities Board
December 31, 2025
Bonds & Company, PA
Helena-West Helena Municipal
Water and Sewer System
December 31, 2024
Meyer & Ward, PA
Ravenden Water and Sewer Department
December 31, 2025
Williams & Morris, CPAs
Cross County Rural Water System
April 30, 2026
Meyer & Ward, PA
Murfreesboro Water & Sewer System
December 31, 2025
Turner, Rodgers, Manning & Plyler, PLLC
Brookland Utilities Department
December 31, 2025
Thomas, Speight & Noble, CPAs
City of Booneville – 2025, 2024
Lonoke County – 2024
City of West Memphis – 2025
City of Crawfordsville – 2025
Town of South Lead Hill – 2025
Town of Gillham – 2025
City of Hamburg – 2025
City of Holland – 2025

Northeast Arkansas Regional Solid
Waste Management District
December 31, 2025
Thomas, Speight & Noble, CPAs
Alpine Public Water Authority
April 30, 2026
Echols, Thompson & Kneebone, LTD.
Turner, Rodgers, Manning & Plyler, PLLC
Parker's Chapel Water Association
June 30, 2026
Berry & Associates, PA
Pendleton Pea Ridge Water Association, Inc.
December 31, 2025
Berry & Associates, PA
Little River County – 2025
City of Van Buren – 2025
City of Jasper – 2025, 2024
City of Portland – 2025
City of Hampton – 2025
Town of Hatfield – 2025
City of Plainview – 2025
City of Ola – 2025
Town of Sedgwick – 2025
City of Tontitown – 2025
Prosecuting Attorney
Fourteenth Judicial District
December 31, 2025
Baxter, Marion, Boone and Newton Counties
City of Belleville – 2025
Prosecuting Attorney
Sixteenth Judicial District
December 31, 2025 and 2024
Independence, Cleburne, Stone,
Izard and Fulton Counties
City of Bald Knob – 2024
City of Hughes – 2025
City of Des Arc – 2025
Southwest Central Regional Solid
Waste Management District
December 31, 2025
Landmark, CPAs
City of Siloam Springs
December 31, 2025
Landmark PLC, CPAs
City of Rogers
December 31, 2025
Landmark PLC, CPAs
City of Paris
December 31, 2025
Landmark PLC, CPAs
Johnson Township Public Water Authority
March 31, 2026
Berry & Associates, PA
Louann Water and Sewer Fund
December 31, 2025
Berry & Associates, PA
New London Water Association, Inc.
March 31, 2026
Berry & Associates, PA
Moro Water and Sewer Department
December 31, 2025
Meyer & Ward, PA
Lynn Water Department
December 31, 2025
Williams & Morris, CPAs
Wesson Newell Public Water Authority
May 31, 2026
Berry & Associates, PA
El Dorado Rural Public Water Authority
December 31, 2025
Berry & Associates, PA
Sidney Water Department
December 31, 2025
Williams & Morris, CPAs
Sidney Water Department
December 31, 2024
Williams & Morris, CPAs
Caldwell Water Department
December 31, 2025
Meyer & Ward, PA
Altheimer Water and Sewer Department
December 31, 2024
Jacobs & Company
Sedgwick Waterworks Department
December 31, 2024
Williams & Morris, CPAs
Pocahontas Water and Sewer Commission
September 30, 2025
HCJ, CPAs
McRae Municipal Water and Sewer System
December 31, 2025
Shoptaw, Labahn & Company, PA
Delight Rural Water and Sewer
June 30, 2025
Turner Rodgers, Manning & Plyler, PLLC
City of Bentonville Single Audit Report
December 31, 2025
Forvis Mazars, LLP
City of Johnson – 2025
City of Havana – 2025 and 2024
City of Wooster – 2025 and 2024
Town of Aubrey – 2025
City of Guy – 2025
City of Subiaco – 2025, 2024
Town of Knoxville – 2025, 2024
Pope County – 2025
Independence County – 2025
Calhoun County – 2025
City of Lewisville – 2023
Clay County – 2025
City of Holiday Island – 2025
Town of Black Oak – 2025
Prosecuting Attorney
Twenty-First Judicial District
December 31, 2025 and 2024
Crawford County
City of Yellville – 2025
Town of Everton – 2025
City of Bradford – 2025
Sevier County – 2025

Town of Nimmons – 2025
Lafayette County – 2025
City of Forrest City – 2025
City of Murfreesboro – 2025
City of Wilson – 2025
Prosecuting Attorney
Fourt Judicial District
December 31, 2025
Washington and Madison Counties
Town of Oak Grove – 2025
City of Keiser – 2025
Town of Grannis – 2025
Prosecuting Attorney
Twenty-Second Judicial District
December 31, 2025
Saline County
Clark County – 2024
City of Newark – 2025
Town of Fourche – 2025
Town of Powhatan – 2025
City of Hickory Ridge – 2025
Town of Moro – 2025
Town of Hector – 2025
City of Lonoke – 2025
City of Warren – 2024
Town of Horseshoe Lake – 2025
City of Knobel – 2025
City of Searcy – 2025
Town of Jericho – 2025
Glenwood Water and Sewer Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, PLLC
Dogwood Community Public Water Authority
December 31, 2025
Thomas, Speight & Noble, CPAs
Lake City Water and Sewer Department
December 31, 2025
Meyer & Ward, PA
Southwest White County Water Association
December 31, 2025
Ellis, Tucker & Aldridge, LLP
Camden Water Utilities
December 31, 2025
Emrich & Scroggins, LLP
Hardin Public Water Authority
September 30, 2024
Emrich & Scroggins, LLP
Donaldson Sewer System
December 31, 2025
Turner, Rodgers, Manning & Plyler, PLLC
Jasper Water and Sewer Department
December 31, 2025
The Killingsworth Firm CPA, PLLC
Rogers Water Utilities
June 30, 2026
Forvis Mazars, CPAs
Diamond City Water and Sewer Department
December 31, 2025
Berry & Associates, PA
St. Francis County – 2025
Prosecuting Attorney
Thirteenth Judicial District
December 31, 2025 and 2024
Calhoun, Cleveland, Columbia, Dallas, Ouachita,
And Union Counties
Havana Water and Sewer System
December 31, 2025
Przybysz & Associates
Elkins Water and Sewer Department
December 31, 2025
Berry & Associates, PA
Taylor Municipal Waterworks and Sewer System
June 30, 2026
Wood and Wood, LTD
Bellefonte Water Works
December 31, 2025
The Killingsworth Firm CPA, PLLC
Village Wastewater Company, Inc.
December 31, 2025
Przybysz & Associates
Horseshoe Bend Water and Sewer Department
December 31, 2025
Przybysz & Associates
Outside Kingsland Rural Water Association
December 31, 2025
Turner Rodgers, Manning & Plyler, PLL
Stephens Water and Sewer System
December 31, 2025
Parks & Company, PLC
Belleville Water and Sewer Department
June 30, 2024
Jones and Lawton, CPAs, PA
Watalula Water Users Association, Inc.
December 31, 2025
Przybysz & Associates
City of Wynne – 2025
City of Mena – 2025
City of Eudora – 2024
Searcy County – 2024
Black Rock Water and Sewer Department
December 31, 2025
Williams & Morris, CPAs
Fulton Water Department
December 31, 2025
Turner Rodgers, Manning & Plyler, PLLC
Gould Water and Sewer Commission
December 31, 2024
Alan K. Minor, CPA
City of Mount Ida – 2025