

Arkansas



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House Chair
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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, DECEMBER 11, 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 Clarke 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 Jeffrey Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson

- A. Call to Order by Chair
- B. Adoption of Minutes of the October 9, 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 Act 709 of 2021, Repayment of street Turnback - **Carthage**
- F. Discussion of Noncompliance with Municipal Accounting Law - **Adona**
- G. Review of Reports (Refer to the Synopsis)
- H. The next meeting of the Legislative Joint Auditing Committee will be held on January 8, 2026.
- I. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
December 11, 2025**



Prosecuting Attorney
Nineteenth Judicial District West
December 31, 2024
Benton County

Town of Hector – 2024
City of Corning – 2024
Town of Sidney – 2024, 2023
City of Leachville – 2024
City of Summit – 2024, 2023, 2022
City of Pea Ridge – 2024
City of Mountain Pine – 2024, 2023
Town of Bodcaw – 2024
City of Hamburg – 2024
Town of Poyen – 2024, 2023
City of Melbourne – 2024, 2023
City of McNeil – 2024
Town of Wickes – 2024
City of Hampton – 2024, 2023
Jackson County – 2024
City of Little Flock – 2024, 2023
Carroll County – 2024
Arkansas County – 2023
City of Centerton – 2024
City of Greenwood – 2024
Town of Montrose – 2024
City of Hackett – 2024
Town of St. Paul – 2024, 2023
City of Lamar – 2024
Town of Friendship – 2024
Town of Vandervoort – 2024
City of Cushman – 2024, 2023
Town of Magness – 2024, 2023
City Belleville – 2024, 2023
Town of Perry – 2024
Prosecuting Attorney
Fifteenth Judicial District
December 31, 2024
Yell, Conway, Logan, and
Scott Counties
Town of Tinsman – 2024, 2023
City of Holiday Island – 2024
Town of Bigelow – 2024
Sevier County – 2024
City of Alexander – 2023
City of Luxora – 2024
City of Junction City – 2024
Town of Beedeville – 2024
Town of Oakhaven – 2023, 2022
Prosecuting Attorney
Eighth Judicial District North
December 31, 2024
Hempstead and Nevada Counties
Lawrence County – 2024
Clay County – 2024
Monroe County – 2023 ,
City of Plumerville – 2024

City of Rogers
December 31, 2024
Landmark PLC, CPAs
City of Conway
December 31, 2024
Forvis Mazars, CPAs
City of Mitchellville – 2024, 2023
Southwest Central Regional Solid Waste
Management District
December 31, 2024
Landmark PLC, CPAs
Sebastian County Regional Solid Waste
Management District
December 31, 2024
John Langham & Co., CPAs
Benton County Regional Solid Waste
Management District
December 31, 2024
Berry & Associates, CPAs
City of Letona
December 31, 2021
Turner, Williams & Associates, CPAs
Burdette Water and Sewer Department
December 31, 2024
S. Don Ray. CPA
Camden Water Utilities
December 31, 2024
Emrich & Scroggins, CPAs
Cotton Plant Water and Sewer Department
December 31, 2022
Meyer & Ward, CPAs
Elaine Municipal Waterworks
December 31, 2022
Meyer & Ward, CPAs
Garfield Water Fund
December 31, 2024
Berry & Associates, CPAs
Highfill Water and Sewer Department
December 31, 2024
Berry & Associates, CPAs
Horatio Water and Sewer Department
December 31, 2024
Przybysz & Associates, CPAs
Humphrey Water & Sewer System
December 31, 2024
Cynthia Bearden, CPAs
Keo Municipal Water and Sewer Department
December 31, 2024
Berry & Associates, CPAs
McCrary Water and Sewer System Fund
December 31, 2024
Turner, Williams Associates, CPAs
Norman Water and Sewer Department
December 31, 2022
Turner Rodgers, Manning & Plyler, CPAs

Quitman Water and Sewer Department
December 31, 2024
Turner, Williams & Associates, CPAs
Russell Municipal Water & Sewer System
December 31, 2024
Turner, Williams & Associates, CPAs
Sheridan Water and Sewer Works
December 31, 2024
Turner Williams & Associates, CPAs
Tollette Water and Sewer System
December 31, 2024
Turner Rodgers, Manning & Plyler, CPAs
Watalula Water Users Association, Inc., CPAs
December 31, 2024
King Jacobs & Lorfing, CPAs
Weiner Water Works & Sewer System
June 30, 2025
Whitmire, Robinson & Co, CPAs
Elaine Municipal Waterworks
December 31, 2024
Meyer & Ward, CPAs
Conway County – 2023
Town of Midway – 2024, 2023
City of Nashville – 2024
City of London – 2024
City of Palestine – 2024
City of Huntsville – 2024
Town of Russell – 2024
City of Hazen – 2024
City of Stephens – 2024
City of Redfield – 2024
Town of Wabbaseka – 2023, 2022
Drew County – 2024
Dallas County – 2024, 2023
Polk County – 2024
City of Atkins – 2024
City of West Memphis – 2024
Prosecuting Attorney
Twenty-Third Judicial District
December 31, 2024, 2023
Lonoke County
Town of Cove – 2024
City of Kingsland – 2024
City of Washington – 2024
City of Pocahontas – 2024
Grubbs Water & Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Ravenden Water and Sewer Department
December 31, 2024
Williams & Morris, CPAs
Whelen Springs Water System
December 31, 2023
Wood and Wood, CPAs
Turner, Rodgers, Manning & Plyler, CPAs
Kibler Water System
December 31, 2024 and 2023
Hubbs & Whitehead, CPAs
Rison Water and Sewer System
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs

Winthrop Water Department
December 31, 2024
Przybysz & Associates, CPAs
Mulberry Water, Sewer, and Sanitation Fund
December 31, 2024
Hubbs & Whitehead, CPAs
Swifton Water and Sewer District
June 30, 2025
Bonds & Company, CPAs
Oak Grove Water Department
December 31, 2024
The Killingsworth Firm, CPAs
Oak Grove Water Department
December 31, 2023
The Killingsworth Firm, CPAs
Vilonia Sewer System
December 31, 2024
Bonds & Company, CPAs
Vilonia Sewer System
December 31, 2023
Bonds & Company, CPAs
Yellville Water and Wastewater Department
December 31, 2024
Ballard & Company, CPAs
Tyronza Water and Sewer System
December 31, 2024
Cynthia Bearden, CPA
Tucker Water and Sewer District
December 31, 2024
Bonds & Company, CPA
Blue Mountain Water Department
December 31, 2024
John Langham, CPAs
Town of Banks – 2024
Town of Fifty-Six – 2024, 2023, 2022
City of Humnoke – 2024
City of Watson – 2024, 2023
Izard County – 2024
City of Harrison – 2024
St. Francis County – 2024
Independence County – 2024
Logan County – 2024, 2023
City of Garland – 2024, 2023
City of Oxford – 2024
Town of Damascus – 2024, 2023
City of Coal Hill – 2024
City of Winslow – 2024, 2023
City of Manila – 2024
Prosecuting Attorney
Fifth Judicial District
December 31, 2024
Pope, Johnson, and Franklin Counties
City of Ola – 2024
Association of Arkansas Counties
December 31, 2024
Landmark PLC, CPAs
City of Evening Shade – 2024, 2023
City of Greenland – 2024
City of Oppelo – 2024
City of England – 2024
City of Dover – 2024

Town of Delight – 2024, 2023
 Town of Bluff City – 2024
 Town of Willisville – 2024
 Town of Perrytown – 2024
 City of Shannon Hills – 2024
 Town of Perla – 2024, 2023
 Town of Valley Springs Water System
 December 31, 2023 and 2022
 Abacus, CPA
 Taylor Municipal Waterworks and Sewer System
 June 30, 2025
 Wood and Wood, CPAs
 Prattsville Water System
 December 31, 2024
 Turner Rodgers, Manning & Plyler, CPAs
 City of Odgen Waterworks
 December 31, 2024
 Przybysz & Associates, CPAs
 McRae Municipal Water and Sewer System
 December 31, 2024
 Shoptaw, Labahn & Company, CPAs
 Maynard Water & Sewer Department
 December 31, 2024
 Berry & Associates, CPAs
 Mayflower Water and Sewer Department
 December 31, 2024
 Berry & Associates, CPAs
 Lost Bridge Village Water & Sewer
 Improvement Districts 1&2
 December 31, 2024
 Berry & Associates, CPAs
 Hope Water and Light Commission
 December 31, 2024
 William C. Miller, CPAs
 Higginson Sewer Department
 December 31, 2023
 Turner, Williams & Associates, CPAs
 Fulton Water Department
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Donaldson Sewer System
 December 31, 2024
 Turner Rodgers, Manning & Plyler, CPAs
 Chidester Water & Sewer System
 December 31, 2024
 Turner Rodgers, Manning & Plyler, CPAs
 Chidester Water & Sewer System
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Austin Water and Sewer Department
 December 31, 2024
 Przybysz & Associates, CPAs
 Austin Water and Sewer Department
 December 31, 2023
 Przybysz & Associates, CPAs
 Alpena Water Department
 December 31, 2024
 Przybysz & Associates, CPAs
 Thornton Water Works
 June 30, 2022
 Turner Rodgers, Manning & Plyler, CPAs
 Casa Municipal Water System
 December 31, 2022
 Shoptaw, Labahn & Company, CPAs
 Grant County – 2024
 City of Cherokee Village – 2024
 Town of Fourche – 2024, 2023
 Stamps Water Works
 December 31, 2024
 Turner Rodgers, Manning & Plyler
 Stamps Water Works
 December 31, 2023
 Turner Rodgers, Manning & Plyler
 Locke-Fern & Dollard Road Water Works
 Public Facilities Board
 December 31, 2024
 Hubbs & Whithead, CPAs
 Ozark Water & Sewer Department
 December 31, 2024
 King Jacobs & Lorfing, CPAs
 Pendleton Pea Ridge Water Association
 December 31, 2024
 Berry & Associates, CPAs
 Rockport Sewer Fund
 December 31, 2022
 Yoakum, Lovell & Co., CPAs
 Rosston Water Department
 December 31, 2023
 Turner Rodgers, Manning & Plyler, CPAs
 Walkerville Water System, Inc.
 December 31, 2024
 Wood and Wood, CPAs
 Watson Waterworks and Sewer System
 December 31, 2024
 Searcy & Associates, CPAs
 Town of Felsenthal – 2024, 2023
 Village Westwater Company, Inc
 December 31, 2024
 Przybysz & Associates, CPAs
 Montrose Water & Sewer Department
 December 31, 2024
 Searcy & Associates, CPAs
 Lurton-Pelsor Water Association, Inc.
 December 31, 2024
 Kevin Moore, CPA
 Felsenthal Water & Sewer Department
 December 31, 2024
 Stephen P. Savage, CPA
 Eureka Springs Water and Waste Water Department
 December 31, 2023
 Forvis Mazars, CPAs
 Des Arc Water and Sewer System
 December 31, 2023
 Cobb & Suskie, CPAs
 Buffalo Island Regional District
 June 30, 2025
 Thomas, Speight & Noble, CPAs
 City of Lake Village – 2023, 2022
 City of Adona – 2024
 City of Marshall – 2024, 2023
 Town of Williford – 2024, 2023

City of Greenbrier
December 31, 2024
Searcy & Associates, CPAs
City of West Fork
December 31, 2024
Hubbs & whitehead, CPAs
Town of Carthage – 2023, 2022, 2021
Town of Pineville – 2024, 2023
Town of Enola – 2024, 2023
City of Biscoe – 2024
City of Mammoth Spring – 2024
City of Rison – 2024
Prosecuting Attorney
Eighth Judicial District South
December 31, 2024
Miller and Lafayette Counties