

Arkansas

Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair



Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

A G E N D A

COMMITTEE ON COUNTIES AND MUNICIPALITIES
THURSDAY, MAY 11, 2023
1:30 P.M.
ROOM 151 – STATE CAPITOL BUILDING
LITTLE ROCK, AR

Members

Senator Mark Johnson, Chair
Senator Steve Crowell, Vice Chair
Senator Kim Hammer
Senator Ben Gilmore
Senator Matt Stone
Senator Scott Flippo

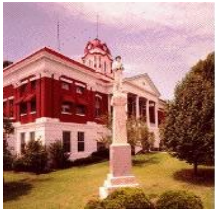
First Alternates

Senator Stephanie Flowers
Senator Reginald Murdock

Representative Johnny Rye, Chair
Representative Kendon Underwood, Vice Chair
Representative Jon S. Eubanks
Representative Lanny Fite
Representative Karilyn Brown
Representative John Maddox
Representative Carol Dalby
Representative Kendra Moore

Representative Stephen Magie
Representative Stephen Meeks
Representative Lane Jean
Representative DeAnn Vaught
Representative DeAnna Hodges

- A. Call to Order by Chair
- B. Adoption of Minutes of the December 1, 2022 meeting
- C. Discussion of Act 709 of 2021, Repayment of Highway Turnback Funds
 1. Town of Fulton
 2. Town of Haynes
- A. Review of Reports
(Refer to the Synopsis)
- B. The next meetings of the Legislative Joint Auditing Committee will be held on June 1, 2023.
- C. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
May 11, 2023**



City of Forrest City – 2021
Town of Jericho – 2021
Crawford County – 2021
City of Earle – 2021
City of Corning – 2021
City of Mitchellville – 2020, 2019
City of Ozark – 2021
City of Bull Shoals – 2021
Town of Jennette – 2021
Bradley County – 2021
City of Monette – 2021
Polk County – 2021
City of Madison – 2021
Mississippi County – 2021
City of Nashville – 2021
Wright-Pastoria Water Association, Inc.
December 31, 2021
Welch, Couch & Co., CPAs
Clarksville Connected Utilities
September 30, 2021
King, Jacobs & Lorfing, CPAs
Jasper Water and Sewer Department
December 31, 2021
The Killingsworth Firm, CPAs
North Crossett Utilities
June 30, 2022
Richard L. Maxwell & Associates, CPAs
City Corporation Russellville Water & Sewer
June 30, 2022
Shoptaw, Labahn & Co., CPAs
City of Paris
December 31, 2021
Landmark, CPAs
Carroll County Solid Waste District
December 31, 2021
Landmark, CPAs
Southeast Arkansas Regional Solid Waste
Management District
June 30, 2021
BKD, CPAs
Southeast Arkansas Regional Solid Waste
Management District
June 30, 2020
BKD, CPAs
Benton County Regional Solid Waste
Management District
December 31, 2021
Berry & Associates, CPAs
City of Bald Knob – 2021
Town of Franklin – 2021, 2020
Prosecuting Attorney
Sixteenth Judicial District
Independence, Cleburne, Stone,
Izard and Fulton Counties
December 31, 2021
Prosecuting Attorney
Nineteenth Judicial District West
Benton County
December 31, 2021 and 2020
Prosecuting Attorney
Eighth Judicial District North
Hempstead and Nevada Counties
December 31, 2021 and 2020
City of Dardanelle – 2021
Chicot County – 2021
Saline County – 2021
Town of Delaplaine – 2021
City of Alexander – 2021
Town of Cale – 2021, 2020
City of Carlisle – 2021
City of Pangburn – 2021
Prosecuting Attorney
Eighteenth Judicial District-West
Polk and Montgomery Counties
December 31, 2021 and 2020
Perry County – 2021
Johnson County – 2021
City of Flippin – 2021
Lawrence County – 2021
City of Hope
December 31, 2021
William C. Miller, CPAs
White River Regional
Solid Waste Management District
June 30, 2022
Welch, Couch and Co., CPAs
City of West Fork
December 31, 2018
David Beauchamp, CPA
Rector Water Department
December 31, 2021
Smith & Davis, CPAs
Bee Branch Water Association, Inc.
December 31, 2021
Conner & Sartain, CPAs
Grayrock Water Users Association, Inc.
June 30, 2022
J Bauer, CPA
Hamburg City Water, Rural Water,
And City Sewer System
December 31, 2021
Richard L. Maxwell & Associates, CPAs
Morrilton Wastewater Utility
August 31, 2022
Conner & Sartain, CPAs
Perry Municipal Water and Sewer Department
December 31, 2021
Jones and Lawton, CPAs
Pottsville Municipal Water and Sewer Department
December 31, 2021
Jones and Lawton, CPAs

Town of Bluff City – 2021, 2020
City of Berryville
December 31, 2021
The Killingsworth Firm, CPAs
Town of Roe – 2021, 2020, 2019
Jackson County – 2021
Town of Fulton – 2021, 2020, 2019
Lonoke County – 2021
Benton County – 2021
City of Blevins – 2021, 2020
Randolph County – 2021
Town of Almyra – 2021
Miller County – 2021
Van Buren County – 2021
City of Dover – 2021
Town of Sunset – 2021
Town of Gilmore – 2021
City of Huttig – 2021, 2020
City of Stephens – 2021, 2020
City of Huntsville – 2021
Town of Wheatley – 2021
City of Mammoth Spring – 2021, 2020
City of Manila – 2021
Town of Bodcaw – 2020
Town of Bodcaw – 2021
Town of McCaskill – 2020
Town of McCaskill – 2021
Greene County – 2021
City of Harrison – 2021
Logan County – 2021
City of Cabot – 2021
City of Grady – 2021
City of Vilonia
December 31, 2021
Kerr CPA Firm, CPAs
City of Maumelle
December 31, 2020
Forvis, CPAs
Diaz Water and Sewer Department
December 31, 2021
Todd & Associates, CPAs
Lake Catherine Waterworks and Sewer
Facilities Board of Garland County
September 30, 2022
Harvey & Garner, CPAs
Searcy Water Utilities
June 30, 2022
Hamilton, Cherry, Spradlin & Mnadrell, CPAs
Village Water Association
October 31, 2021
Emrich & Scroggins, CPAs
Washington Water Department
December 31, 2017
Tuner, Rodgers, Manning & Plyler, CPAs
Washington Water Department
December 31, 2018
Turner, Rodgers, Manning & Plyler, CPAs
Washington Water Department
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
Greenwood Water and Sewer Fund
December 31, 2021
Gammill, Boyd & Anderson, CPAs
Vandervoort Hatton Waterworks
December 31, 2018
Przybysz & Associates, CPAs
Judsonia Water and Sewer System
December 31, 2021
Welch, Couch & Company CPAs
Lost Bridge Village Water and Sewer Department
December 31, 2021
Timothy A. Bunch, CPA
Mayflower Water and Sewer Department
December 31, 2021
Berry & Associates, CPAs
Star City Water Sewer and Sanitation Department
December 31, 2021
Lisa Stephens, CPA
Spadra-Goose Camp Water Users' Association
December 31, 2021
King Jacobs & Lorfing, CPAs
City of Hickory Ridge – 2021
Town of Sedgwick – 2021
Sebastian County – 2021
City of Greenwood – 2021
City of Leachville – 2021
Prosecuting Attorney
Eighth Judicial District South
Miller and Lafayette Counties
December 31, 2020
Prosecuting Attorney
Eighth Judicial District South
Miller and Lafayette Counties
December 31, 2021
Dorcheat Public Water Authority
January 1, 2019 – July 20, 2022
City of Lowell – 2021
City of Gravette – 2021
Town of Haynes – 2021
Conway County – 2021
Phillips County – 2021
Ash Flat Water and Sewer Funds
December 31, 2022
Welch, Couch & Company, CPAs
Van Buren County Water Association
March 31, 2022
Jones and Lawton, CPAs
Barling Water and Sewer System
December 31, 2021
Gammill, Boyd & Anderson, CPAs
Vanndale Birdeye Water Association, Inc.
October 31, 2021
Meyer & Ward, CPAs
West Saline Water Users Association, Inc.
December 31, 2021
Emrich & Scroggins, CPAs
Bono Water and Sewer Department
December 31, 2020
Meyer & Ward, CPAs
Bono Water and Sewer Department
December 31, 2021
Meyer & Ward, CPAs
Leachville Water and Sewer Department
December 31, 2019
Baker Firm, CPAs

Northeast Yell County Water Association
 December 31, 2021
 Jones and Lawton, CPAs
 Clark County – 2021
 City of Hoxie – 2021
 Pope County – 2021
 Hot Spring County – 2021
 City of Caraway – 2021
 Town of Portia – 2021
 City of Turrell – 2021
 Town of Widener – 2021
 Dallas County – 2021
 City of Peach Orchard – 2021
 Clay County – 2021
 City of Black Rock – 2021
 Benton County Water District #1
 Public Water Authority
 December 31, 2022
 Berry & Associates, CPAs
 Jefferson Public Water Authority
 December 31, 2022
 Searcy & Associates, CPAs
 Crawfordsville Water and Sewer Department
 December 31, 2021
 Meyer & Ward, CPAs
 Marvell Water and Sewer Department
 September 30, 2020
 Meyer & Ward, CPAs
 Northwest Arkansas Public Water Authority
 October 31, 2022
 Thomas, Speight & Noble, CPAs
 Taylor Municipal Waterworks and Sewer System
 June 30, 2022
 Wood & Wood, CPAs
 Willisville Water System
 December 31, 2021
 Wood & Wood, CPAs
 City of Washington – 2021, 2020
 Walkers Creek-State Line Public Water Authority
 June 30, 2022
 Emrich & Scroggins, CPAs
 Toad Suck Public Facilities Board
 December 31, 2022
 Conner & Sartain, CPAs
 Smackover Enterprise and Service Funds
 December 31, 2022
 EGP, CPAs
 Ola Water and Sewer System
 June 30, 2022
 Shoptaw, Labahn & Co., CPAs
 North Garland County Regional Water District
 September 30, 2022
 Berry & Associates, CPAs
 Heber Springs Water and Sewer Utility
 September 30, 2022
 Turner, Williams & Associates, CPAs
 Hartman Water Department
 December 31, 2021
 Jones & Lawton, CPAs
 Fordyce Rural Water Association, Inc.
 December 31, 2022
 Searcy & Associates, CPAs

Elkins Water and Sewer Department
 December 31, 2021
 Przybysz & Associates, CPAs
 Clarendon Municipal Waterworks
 December 31, 2020
 Cobb & Suskie, CPAs
 Atkins Water and Sewer System
 June 30, 2022 and 2021
 Jones & Lawton, CPAs
 City of Keiser – 2021
 Hempstead County – 2021
 Crittenden County – 2021
 Columbia County – 2021
 Howard County – 2021
 City of Chidester – 2021, 2020
 City of Strong – 2021, 2020, 2019
 McDougal Water & Sewer Department
 December 31, 2021
 Williams & Morris, CPAs
 O’Kean Water & Sewer Department
 December 31, 2021
 Williams & Morris, CPAs
 Peach Orchard Water & Sewer Department
 December 31, 2021
 Williams & Morris, CPAs
 Yorktown Water Association, Inc.
 December 31, 2022
 Searcy & Associates, LLC
 City of Osceola
 December 31, 2020
 Meyer & Ward, CPAs
 City of Osceola
 December 31, 2021
 Meyer & Ward, CPAs
 Foreman Water and Sewer Fund
 December 31, 2022
 Berry & Associates, CPAs
 Lincoln Water and Sewer Department
 December 31, 2022
 Berry & Associates, CPAs
 McGehee Water & Sewer System
 September 30, 2022
 Searcy & Associates, CPAs
 Milltown Washburn Public Water Authority
 December 31, 2022
 Hubbs & Whitehead, CPAs
 Parkin Municipal Waterworks
 December 31, 2020
 Meyer & Ward, CPAs
 Sulphur Springs Water Fund
 December 31 2021
 Berry & Associates, CPAs
 Black Rock Water and Sewer Department
 December 31, 2021
 Goad & Company, CPAs
 City of Batesville
 December 31, 2020
 Frost, CPAs
 Manila Water and Sewer Department
 December 31, 2019
 Baker Firm, CPAs
 Madison County Water Facilities Board
 November 30, 2022
 Przybysz & Associates, CPAs

Knobel Water and Sewer Department
December 31, 2021
Williams & Morris, CPAs
Holly Grove Water and Sewer Department
December 31, 2021
Meyer & Ward, CPAs
Franklin and Sebastian Public Water Authority
December 31, 2022
Przybysz & Associates, CPAs
Emerson Water and Sewer System
December 31, 2020
Parks & Co., CPAs
Delaplaine Water & Sewer Department
December 31, 2021
Williams & Morris, CPAs
Crossett Water Commission
December 31, 2021
Richard L. Maxwell & Associates, CPAs
Cotter Municipal Water and Wastewater Fund
December 31, 2021
Brian L. Haas, CPAs
Central Logan County Public Water Facilities Board
September 30, 2022
Przybysz & Associates, CPAs
Town of Datto – 2021
Town of Nimmons – 2021
Town of Harrell – 2021, 2020, 2019
City of Lavaca
December 31, 2022
Przybysz & Associates, CPAs
Faulkner County – 2021
City of Waldron – 2021
Town of Strawberry – 2021
City of Rector – 2021
Poinsett County – 2021
City of Clarksville – 2021
Warren Water and Sewer System
December 31, 2022
Searcy & Associates, CPAs
Vanndale Birdeye Water Association, Inc.
October 31, 2022
Meyer & Ward, CPAs
Tillar Water and Sewer System
December 31, 2020
Searcy & Associates, CPAs
Tillar Water and Sewer System
December 31, 2019
Searcy & Associates, CPAs
Prattsville Water System
December 31, 2021
Turner, Rodgers, Manning & Plyler, CPAs
Prattsville Water System
December 31, 2020
Prattsville Water System
December 31, 2019
Turner, Rodgers, Manning & Plyler, CPAs
Mountainburg Water and Sewer Department
December 31, 2022
Hubbs & Whitehead, CPAs
Monette Water and Sewer Fund
December 31, 2020
Thomas, Speight & Noble, CPAs

Monette Water and Sewer Fund
December 31, 2019
Thomas, Speight & Noble, CPAs
Mid-Arkansas Utilities Public Water Authority
September 30, 2022
Landmark, CPAs
Mansfield Water and Sewer Department
December 31, 2022
Przybysz & Associates, CPAs
Lake Conway Community Waste Water Utility
December 31, 2022
Conner & Sartain, CPAs
Gassville Water and Wastewater Fund
December 31, 2021
Brian L. Haas, CPA
Fordyce Water and Sewer Department
December 31, 2022
Searcy & Associates, CPAs
Town of Waldenburg – 2021
City of Danville – 2021
Town of Birdsong – 2021
Town of Etowah – 2021
Town of Marie – 2021
Town of Bassett – 2021
City of Bay – 2021
City of Fordyce – 2021
Town of Minturn – 2021
Craighead County Regional Solid Waste
Management District
December 31, 2022
Thomas, Speight & Noble, CPAs
Hartford Water and Sewer Department
December 31, 2021 and 2020
Christopher A. Turner, CPA