

Arkansas



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Sen. Jim Dotson
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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, JULY 10, 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 Clark Tucker
Senator John Payton

Senator Gary Stubblefield

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 Carlton Wing

Representative Lane Jean
Representative Rick Beck
Representative Matt Duffield
Representative Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of the June 5, 2025 meeting
- C. Update on Private Reports
- D. Review of Reports (Refer to the Synopsis)
- E. The next meeting of the Legislative Joint Auditing Committee will be held on September 11, 2025.
- F. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
July 10, 2025**



Town of Strawberry – 2023
City of Parkin – 2023
Town of Lynn – 2023
Town of Jericho – 2023
Town of Letona – 2023
Town of Donaldson – 2023
City of Walnut Ridge – 2023
City of Caddo Valley – 2023
Van Buren County – 2023
Greene County – 2023
Town of Beedeville – 2023
City of Fordyce – 2023, 2022
Woodruff County – 2023
City of Highfill – 2023, 2022
Town of Maynard – 2023
City of Taylor – 2023, 2022
City of Altheimer – 2023
City of Marianna – 2023
City of Wrightsville – 2023
Town of Powhatan – 2023
City of Patterson – 2023
Almyra Water and Sewer Department
December 31, 2021
V. Arlene Castleberry, CPA
Almyra Water and Sewer Department
December 31, 2022
V. Arlene Castleberry, CPA
Almyra Water and Sewer Department
December 31, 2023
V. Arlene Castleberry, CPA
Magazine Water and Sewer Department
July 31, 2021
Jones and Lawton, CPAs
Magazine Water and Sewer Department
July 31, 2022
Jones and Lawton, CPAs
Magazine Water and Sewer Department
July 31, 2023
Jones and Lawton, CPAs
Perryville Water and Sewer Department
December 31, 2023
EGP, CPAs
Poyen Municipal Waterworks
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Strawberry Water Department
December 31, 2023
Williams & Morris, CPAs
Clarksville Connected Utilities
September 30, 2024
King Jacobs & Lorfing, CPAs
North Little Rock Waste Water Utility
December 31, 2024
EGP, CPAs
Harmony Grove Water Association, Inc.
December 31, 2024
Emrich & Scroggins, CPAs
Oak Manor Water and Wastewater
Public Facilities Board
June 30, 2024
Emrich & Scroggins, CPAs
City of Wilson – 2024
City of Pollard – 2024
City of Reyno – 2024
Town of Amagon – 2023
City of Holly Grove – 2023
City of Booneville – 2023, 2022
Poinsett County – 2023
Town of Reed – 2023, 2022
City of Marvell – 2023, 2022, 2021
City of Turrell – 2023
City of Huntsville – 2023
City of Lake View – 2023
City of Sparkman – 2021, 2022, 2023
Johnson County – 2023
City of Bradley – 2023
Helena- West Helena Water and Sewer System
December 31, 2023
Meyer & Ward, CPAs
Community Water System Public
December 31, 2024
Forvis Mazars, CPAs
Conway Corp Sewer
December 31, 2024
Landmark, CPAs
Conway Corp Water
December 31, 2024
Landmark, CPAs
Center Grove Water Users Association, Inc.
December 31, 2024
Searcy & Associates, CPAs
Milltown-Washburn Public Water Authority
December 31, 2024
Hubbs & Whitehead, CPAs
Yorktown Water Association, Inc.
December 31, 2024
Searcy & Associates, CPAs
Indian Switch Water Association
December 31, 2024
Searcy & Associates, CPAs
Mansfield Water and Sewer Department
December 31, 2024
Przybysz & Associates, CPAs
Mena Water Utilities
October 31, 2024
Przybysz & Associates, CPAs
Mountainburg Water and Sewer Department
December 31, 2024
Hubbs & Whitehead, CPAs

Sardis Water Association
 December 31, 2024
 Yoakum, Lovell & Co., CPAs
 Weiner Water Works & Sewer System
 June 30, 2024
 Whitmire, Robinson & Co., CPAs
 Prosecuting Attorney
 Fourteenth Judicial District
 December 31, 2023 and 2022
 Baxter, Boone, Marion and Newton Counties
 City of Fayetteville
 December 31, 2023
 Forvis Mazars, CPAs
 Oppelo Water/Wastewater Works
 December 31, 2024
 Przybysz & Associates, CPAs
 Prosecuting Attorney
 Third Judicial District
 December 31, 2024
 Jackson, Lawrence, Randolph and Sharp Counties
 Town of Hunter – 2023
 City of Manila – 2023
 Caldwell Water Department
 December 31, 2023
 Meyer & Ward, CPAs
 Faircrest Public Water Authority
 December 31, 2024
 Berry & Associates, CPAs
 Lake Chicot Water Supply Association, Inc.
 December 31, 2024
 Searcy & Associates, CPAs
 Stuttgart Water & Sewer Department
 December 31, 2023
 Searcy & Associates, CPAs
 Stuttgart Water & Sewer Department
 December 31, 2022
 Searcy & Associates, CPAs
 Colt Water Company
 December 31, 2020
 Hood, Pagan & Associates, CPAs
 Colt Water Company
 December 31, 2021
 Hood, Pagan & Associates, CPAs
 Colt Water Company
 December 31, 2022
 Hood, Pagan & Associates, CPAs
 Franklin and Sebastian Public Water Authority
 December 31, 2024
 Przybysz & Associates, CPAs
 Pendleton Pea Ridge Water Association
 December 31, 2023
 Berry & Associates, CPAs
 Furlow Public Water Authority
 December 31, 2024
 Ellis, Tucker & Aldridge, CPAs
 South Logan County Water Public Facilities Board
 December 31, 2024
 Hubbs & Whitehead, CPAs
 Highway 63 Water Users' Association, Inc.
 December 31, 2024
 Searcy & Associates, CPAs
 Town of Widener – 2023
 Town of Smithville – 2023
 City of Fouke – 2023
 Town of Fulton – 2023, 2022
 City of Madison – 2023
 City of Bono – 2024
 Prosecuting Attorney
 Twelfth Judicial District
 December 31, 2024
 Sebastian County
 Prosecuting Attorney
 Thirteenth Judicial District
 December 31, 2023 and 2022
 Calhoun, Cleveland, Columbia, Dallas
 Ouachita, and Union Counties
 Cherokee Village Waterworks Facilities Board
 December 31, 2024
 Przybysz & Associates, CPAs
 Kingsland Water & Sewer Department
 December 31, 2024
 Searcy & Associates, CPAs
 Cash Water Works
 December 31, 2024
 Thomas, Speight, & Noble, CPAs
 Humphrey Water & Sewer System
 December 31, 2021
 Cynthia Bearden, CPA
 Arkadelphia Water and Sewer System
 December 31, 2023
 Turner, Rodgers, Manning & Plyler, CPAs
 Wheatley Water and Sewer Department
 December 31, 2024
 Meyer & Ward, CPA
 Fordyce Water and Sewer Department
 December 31, 2024
 Searcy & Associates, CPAs
 Warren Water & Sewer System
 December 31, 2024
 Searcy & Associates, CPAs
 Dardanelle Water and Waste Department
 December 31, 2024
 Searcy & Associates, CPAs
 Okolona Water & Sewer System
 December 31, 2024
 Turner Rodgers, Manning & Plyler, CPAs
 City of Harrison – 2023
 City of Magnolia – 2023
 Association of Arkansas Counties
 December 31, 2023
 Garland & Greenwood, CPAs
 Association of Arkansas Counties
 December 31, 2022
 Garland & Greenwood, CPAs
 Association of Arkansas Counties
 December 31, 2021
 Garland & Greenwood, CPAs
 Dover Municipal Water and Sewer System
 June 30, 2023
 Shoptaw, Labahn & Company, CPAs

Dierks Water and Sewer System
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs

Hampton Water & Sewer System
December 31, 2024
Searcy & Associates, CPAs

Jonesboro City Water and Light Plant
December 31, 2024
Frost, CPAs

Cleveland County Rural Public Water Authority
December 31, 2024
Searcy & Associates, CPAs

Benton County Water District #1
December 31, 2024
Berry & Associates, CPAs

Benton/Washington Regional Public Water Authority
December 31, 2024
Berry & Associates, CPAs

City of Harrisburg – 2023

City of Cedarville – 2024

Town of Rudy – 2024, 2023, 2022

City of Caraway – 2024

City of Blevins – 2023, 2022

Ben Lomond – 2024, 2023

Prosecuting Attorney
First Judicial District
December 31, 2024
Cross, Lee, Monroe, Phillips
St. Francis, and Woodruff Counties

City of Smackover
December 31, 2024
EGP, CPAs

Pike County – 2023

City of Hughes – 2023

City of Joiner – 2023

Bergman Water System
December 31, 2024
Landmark, CPAs

Jacksonville Wastewater Utility
December 31, 2024
EGP, CPAs

Whelen Springs Water System
December 31, 2022
Wood and Wood, CPAs
Turner, Rodgers, Manning & Plyler, CPAs

England Municipal Water and Sewer Department
December 31, 2022
Landmark, CPAs

Kensett Water and Sewer Department
December 31, 2024
Welch, Couch & Company, CPAs

Garland Water and Sewer System
December 31, 2021
Turner, Rodgers, Manning & Plyler, CPAs

Garland Water and Sewer System
December 31, 2022
Turner, Rodgers, Manning & Plyler, CPAs

Perryville Water and Sewer Department
December 31, 2024
EGP, CPAs

Western Lawrence County
Wastewater Treatment District
December 31, 2023
Williams & Morris, CPAs

Tollette Water and Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs

Marmaduke Water and Sewer Department
December 31, 2023
Scherer, Grayham, & Clark, CPAs

Garland County – 2023

City of Lepanto – 2023

Chicot County – 2023

Cleveland County – 2023

Town of Dell – 2024

Town of Winchester – 2023, 2022

Town of Waldenburg – 2024

Town of Arkansas City – 2023, 2022

Town of Whelen Springs – 2024, 2023

City of Crawfordville – 2024

City of Emmet
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs

Town of Everton – 2024, 2023

Bee Branch Water Association, Inc.
December 31, 2023
Berry & Associates, CPAs

Greenway Water and Sewer Department
December 31, 2024
S. Don Ray, CPA

Compton Water Association
December 31, 2023
Cynthia Bearden, CPA

Leachville Water and Sewer
December 31, 2024
S. Don Ray, CPA

Dyess Water and Sewer Department
December 31, 2024
S. Don Ray, CPA

City of Tuckerman – 2024

Little River Water Association
December 31, 2024
S. Don Ray, CPA

East Monroe Public Water Authority
December 31, 2024
Berry & Associates, CPAs

United Public Water Authority
December 31, 2025
Berry & Associates, CPAs

Town of Etowah Sewer Department
December 31, 2024
S. Don Ray, CPA

Benton County Water Authority #4
December 31, 2024
Berry & Associates, CPAs

Pea Ridge Waterworks and Sewer System
December 31, 2024
Przybysz & Associates, CPAs

Emmet Water and Sewer System
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs

Jacksonville Municipal Water Works
 December 31, 2024
 EGP, CPAs

Little Rock Water Reclamation Authority
 December 31, 2024
 Forvis Mazars, CPAs

Malvern Water Works
 December 31, 2024
 Turner, Rodgers, Manning & Plyler, CPAs

City of Warren – 2023
 City of Clarksville – 2023
 Howard County – 2023
 City of Diaz – 2024
 Town of Antoine – 2024, 2023
 City of Ogden – 2024, 2023
 City of Ashdown – 2024
 Prosecuting Attorney
 Seventh Judicial District
 December 31, 2024 and 2023
 Hot Springs and Grant Counties
 Town of Weldon – 2024
 Leola Water and Sewer System
 December 31, 2024
 Turner Rodgers, Manning & Plyler, CPAs

Benton County Regional Solid Waste
 Management District
 December 31, 2022
 Berry & Associates, CPAs

Benton County Regional Solid Waste
 Management District
 December 31, 2023
 Berry & Associates, CPAs

Southwest Arkansas Regional Solid Waste
 Management District
 June 30, 2024
 Landmark, CPAs

Elkins Water and Sewer Department
 December 31, 2023
 Berry & Associates, CPAs

Krooked Kreek Water Association
 September 30, 2024
 Landmark, CPAs

City of Arkadelphia – 2023
 City of Tontitown – 2024, 2023
 Benton County – 2023
 Union County – 2023
 City of Johnson – 2024, 2023
 City of Marmaduke – 2024
 City of Quitman – 2024
 City of Humphrey – 2023, 2022
 Bradley County – 2023
 City of Greenway – 2024
 Prosecuting Attorney
 Eighteenth East Judicial District
 December 31, 2024 and 2023
 Garland County
 City of Sulphur Springs – 2023, 2022, 2021
 Town of Delaplaine – 2024
 Benton Municipal Light and Water Works
 December 31, 2024
 Yoakum, Lovell & Co., CPAs

East Johnson County Water Users Association, Inc.
 June 30, 2024
 Jones and Lawton, CPAs

Highland Public Water Authority
 March 31, 2025
 Welch, Couch & Company, CPAs

Keiser Water and Sewer
 December 31, 2024
 S. Don Ray, CPA

Lake Conway Community Waste Water Utility
 December 31, 2024
 Arkansas Accounting

Nashville Rural Water Public Authority
 December 31, 2024
 Wilf & Henderson, CPAs

Redfield Water & Sewer Utility
 December 31, 2024
 Bell & Company, CPAs

Washington Water Authority
 December 31, 2024
 Berry & Associates, CPAs

Clinton Water and Sewer Department
 December 31, 2024
 Berry & Associates, CPAs

Morrilton Wastewater Utility
 August 31, 2023
 Conner & Sartain, CPAs

Morris Bluff Water Department
 December 31, 2023
 Jones and Lawton, CPAs

Town of Pyatt Water System
 December 31, 2023
 Cynthia Bearden, CPA

South Pike County Water Facilities Board
 December 31, 2024
 Banks, CPA

Little River County – 2023
 City of Greers Ferry – 2024, 2023
 City of Swifton – 2024
 Town of Okolona – 2024, 2023
 Town of Oak Grove – 2024, 2023
 City of Austin – 2024
 Town of Bellefonte – 2024, 2023, 2022
 Faulkner County Solid Waste Management District
 December 31, 2023
 Arkansas Accounting, CPAs

City of Weiner – 2024
 City of McRae – 2023
 City of Tyronza – 2024
 City of Forrest City – 2024
 Sherwood Wastewater Treatment Committee
 December 31, 2024
 Bonds & Company, CPAs

Blytheville Sewer Department
 December 31, 2024
 Meyer & Ward, CPAs

Blytheville Water Utility
 December 31, 2024
 Meyer & Ward, CPAs

Midland Sewer Department
December 31, 2024
Pzybysz & Associates, CPAs

Alzheimer Water and Sewer Department
December 31, 2023
Alan K. Minor, CPA

Lonoke/White Public Water Authority
December 31, 2024
Ellis, Tucker & Aldridge, CPAs

Conway County Regional Water Distribution District
December 31, 2024
Landmark, CPAs

Wilburn Water Association, Inc.
December 31, 2024
Turner, Williams & Associates, CPAs

Cabot Waterworks
December 31, 2024
Landmark, CPAs

Southwest Warren Rural Water Association, Inc.
December 31, 2024
Berry & Associates, CPAs

Bee Branch Water Association, Inc.
December 31, 2024
Berry & Associates, CPAs

Russell Water and Sewer
December 31, 2022
Turner, Williams & Associates, CPAs

Huntington Water and Sewer Department
December 31, 2024
Przybysz & Associates, CPAs

Humnoke Water Department
December 31, 2024
Berry & Associates, CPAs

City of Monticello – 2023

City of Alma – 2023

Nevada County – 2023

Town of Pleasant Plains – 2023, 2022

City of Dyer – 2024, 2023, 2022

Town of South Lead Hill – 2024, 2023, 2022

Town of Higden – 2024, 2023

City of Knobel – 2024

City of Lewisville – 2023

City of Caldwell – 2024

City of Ward – 2023

Prosecuting Attorney
Fifteenth Judicial District
December 31, 2023
Yell, Conway, Logan, and Scott Counties

Town of Black Oak – 2024

City of DeQueen – 2024

Town of Twin Groves – 2023, 2022

Arkansas Local Police and Fire Retirement System
December 31, 2024
Forvis Mazars, CPAs

Prosecuting Attorney
Ninth Judicial District East
December 31, 2024
Clark County

City of Clinton – 2024

Dota Public Water Authority
December 31, 2024
Whitmire, Robinson & Co., CPAs

City of Foreman Water and Sewer Fund
December 31, 2023
Berry & Associates, CPAs

Gould Water and Sewer Commission
December 31, 2023
Alan K. Minor, CPA

Haskell Water and Sewer Department
December 31, 2021
Yoakum, Lovell & Co., CPAs

Haskell Water and Sewer Department
December 31, 2022
Yoakum, Lovell & Co., CPAs

Haskell Water and Sewer Department
December 31, 2024
Yoakum, Lovell & Co., CPAs

Hazen Waterworks and Sewer System
December 31, 2024
Landmark, CPAs

Madison County Water Facilities Board
November 2024
Przybysz & Associates, CPAs

Ola Water and Sewer System
June 30, 2024
Shoptaw, Labahn & Company, CPAs

Pfeiffer Public Water Authority
December 31, 2024
Whitmire, Robinson & CO., CPAs

Southwest White County Water Association
Public Water Authority
December 31, 2024
Ellis, Tucker & Aldridge, CPAs

Southside Public Water Authority
December 31, 2024
Przybysz & Associates, CPAs

Wilson Waterworks and Sewer Fund
December 31, 2024
Thomas, Speight & Noble, CPAs

West Woodruff Water District
December 31, 2024
Berry & Associates, CPAs

Montgomery County – 2023

City of Hickory Ridge – 2024

Town of Tollette – 2024, 2023

City of Augusta
December 31, 2023
Priddy, Holifield Ables, CPAs