

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

HOUSE BILL 1736

By: Representative Hammer

By: Senator Hickey

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE REPORT OF A  
LOSS OF PUBLIC FUNDS; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING THE REPORT OF  
A LOSS OF PUBLIC FUNDS.

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

SECTION 1. Arkansas Code § 25-1-124(b)(1), concerning reporting by a public employee, is amended to read as follows:

(b)(1) A public employee with supervisory fiduciary responsibility over all fiscal matters of a public employer shall report to Arkansas Legislative Audit a loss of public funds that amounts to one thousand dollars (\$1,000) or more in one (1) calendar year ~~to Arkansas Legislative Audit,~~ including without limitation:

(A) Apparent unauthorized disbursements of public funds;

or

(B) The apparent theft or misappropriation of public funds

or property.

