

By: Senators Hickey, J. Boyd, J. Bryant, Caldwell, L. Chesterfield, A. Clark, Crowell, B. Davis, Dees, J. Dismang, J. Dotson, J. English, Flippo, S. Flowers, Gilmore, K. Hammer, Hill, Irvin, B. Johnson, M. Johnson, B. King, G. Leding, F. Love, M. McKee, R. Murdock, J. Payton, C. Penzo, J. Petty, Rice, Stone, G. Stubblefield, D. Sullivan, C. Tucker, D. Wallace

SENATE RESOLUTION

CONGRATULATING ROGER ALLAN NORMAN, LEGISLATIVE
AUDITOR FOR ARKANSAS LEGISLATIVE AUDIT, UPON HIS
RETIREMENT AND COMMENDING HIM FOR HIS CONTRIBUTIONS
TO THE STATE OF ARKANSAS.

Subtitle

CONGRATULATING ROGER ALLAN NORMAN,
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LEGISLATIVE AUDIT, UPON HIS RETIREMENT
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TO THE STATE OF ARKANSAS.

WHEREAS, Roger Allan Norman, Legislative Auditor for Arkansas Legislative Audit, has announced his upcoming retirement at the end of the current fiscal year after over forty-seven (47) years of state service; and

WHEREAS, Mr. Norman is a CPA, licensed attorney, certified fraud examiner, and is also certified in financial forensics by the American Institute of Certified Public Accountants; and

WHEREAS, Mr. Norman began his state service with Arkansas Legislative Audit on May 1, 1977, serving as Arkansas Legislative Audit's legal counsel for twenty-three (23) years and as a staff auditor for seven (7) years; and



WHEREAS, during Mr. Norman's time as legal counsel, Mr. Norman:

- (1) Worked to reform laws relating to school ethics;
 - (2) Worked to provide auditors access to the banking transactions of public entities;
 - (3) Revamped Arkansas Legislative Audit's enabling legislation;
- and
- (4) Created a state-run, self-funded plan to provide fidelity bond coverage to public entities in Arkansas; and

WHEREAS, in January of 2007, Mr. Norman was appointed to serve as the state's Legislative Auditor; and

WHEREAS, as Legislative Auditor, Mr. Norman is responsible for the auditing of the constitutional offices and the executive and judicial branches of Arkansas government, public institutions of higher education, school districts, educational cooperatives, municipalities, counties, and prosecuting attorneys; and

WHEREAS, Mr. Norman oversees a professional staff of more than two hundred fifty (250) individuals responsible for performing over one thousand (1,000) audit engagements per year and presenting the audit engagement results to the Legislative Joint Auditing Committee every month; and

WHEREAS, the monthly reports presented to the Legislative Joint Auditing Committee represent Mr. Norman's commitment to accountability within state government by ensuring the sound management of the state's resources; and

WHEREAS, during the time Mr. Norman has served as Legislative Auditor, he worked with the following Legislative Joint Auditing Committee chairs:

- (1) Senator Randy Laverty and Representative J.R. Rogers from 2007 to 2008;
- (2) Senator Bobby Glover and Representative Johnny Hoyt from 2009 to 2010;
- (3) Senator Bill Pritchard and Representative Tim Summers from 2011 to 2012;

(4) Senator Bryan King and Representative Kim Hammer from 2013 to 2014;

(5) Senator Jimmy Hickey, Jr. and Representative Mary Broadaway from 2015 to 2016;

(6) Senator Jimmy Hickey, Jr. and Representative Richard Womack from 2017 to 2018;

(7) Senator Jason Rapert and Representative Richard Womack from 2019 to 2020;

(8) Senator Ronald Caldwell and Representative Richard Womack from 2021 to 2022; and

(9) Senator David Wallace and Representative Jimmy Gazaway from 2023 to 2024; and

WHEREAS, Mr. Norman's currently manages a professional staff that includes over one hundred sixty (160) licensed certified public accountants; and

WHEREAS, Mr. Norman was responsible for many professional advancements to Arkansas Legislative Audit, including the:

- (1) Transition to electronic work papers;
- (2) Incorporation of data mining into practically all audit engagements;
- (3) Initiation of cybersecurity reviews; and
- (4) Transition from a weeklong Continuing Professional Education training to impactful two (2) day trainings with online and in-person trainings offered over the course of the year; and

WHEREAS, Mr. Norman's contributions to the auditor profession include:

- (1) Serving as president of the National State Auditors Association in 2014;
- (2) Serving as president of the National Association of State Auditors, Comptrollers, and Treasurers in 2018;
- (3) Serving on and chairing various National State Auditors Association committees including E-Government, Human Resources, and Single Audit; and
- (4) Representing Arkansas Legislative Audit and the State of

Arkansas through participation in various roles in the National Conference of State Legislators and intergovernmental Audit Forums including the Southwest Intergovernmental Audit Forum and National Intergovernmental Audit Forum; and

WHEREAS, Mr. Norman has been recognized for his excellence in the accounting profession by:

- (1) The American Institute of Certified Public Accountants in 2012;
- (2) The Arkansas Society of CPAs in 2012; and
- (3) An honorary resolution presented in 2023 by the National State Auditors Association; and

WHEREAS, by leading Arkansas Legislative Audit as the Legislative Auditor for seventeen (17) years, Mr. Norman has impacted citizens and the State of Arkansas by continuing to ensure the accountability of taxpayer funds and providing the General Assembly the tools to oversee the use of taxpayer funds throughout the state; and

WHEREAS, Mr. Norman's dedication to the General Assembly has resulted in a lasting impact on the institution and its practices,

NOW THEREFORE,

BE IT RESOLVED BY THE SENATE OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

THAT the Senate:

- (1) Commend Roger Allan Norman for his distinguished service to the State of Arkansas and the legislative branch of government;
- (2) Thank him for his countless contributions; and
- (3) Wish him all the best in his retirement.

BE IT FURTHER RESOLVED THAT, upon adoption, the Secretary of the Senate shall provide a copy of this resolution to Roger Allan Norman.