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Sen. Jim Dotson
Senate Vice Chair



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House Chair
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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, NOVEMBER 13, 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

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 Jeffery 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. Review of Reports (Refer to the Synopsis)
- F. The next meeting of the Legislative Joint Auditing Committee will be held on December 11, 2025.
- G. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
November 13, 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
McCrory 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 & Plyer, 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