



Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

A G E N D A
LEGISLATIVE JOINT AUDITING COMMITTEE
FRIDAY, DECEMBER 12, 2025
9:00 A.M.
COMMITTEE ROOM A – MAC BUILDING
LITTLE ROCK, AR

- A. Call to Order by Chair
- B. Adoption of Minutes
- C. Reports of Executive and Standing Committees:
 - 1. Executive Committee
 - 2. Counties and Municipalities
 - 3. Educational Institutions
 - 4. State Agencies
- D. Review of Reports:
 - 1. Annual Financial Report – Department of Education – June 30, 2024 (*Previously presented at the October 9, 2025, meeting of the Standing Committee on State Agencies; deferred by LJAC on October 10, 2025*)
 - 2. Special Report – Cybersecurity Incidents Reported by Public Entities – For the Period July 1, 2024 through June 30, 2025
 - 3. Special Report – Cost-Benefit Analysis of Selected Economic Incentive Projects – For the Period January 1, 2015 through December 31, 2024
 - 4. Summary of Intercollegiate Athletic Revenue and Expenditures, 2024-25 – Arkansas Department of Education, Division of Higher Education
- E. Other Business:

The next meetings of the Legislative Joint Auditing Committee will be held January 8 and 9, 2026.
- F. New Business
- G. Adjournment