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Senate Vice Chair



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House Chair
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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, JANUARY 8, 2026

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 Clarke 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 Jeffrey Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson

- A. Call to Order by Chair
- B. Adoption of Minutes of the December 11, 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. Discussion of Act 709 of 2021, Repayment of Street Turnback - **Daisy**
- F. Review of Reports (Refer to the Synopsis)
- G. The next meeting of the Legislative Joint Auditing Committee will be held on February 12, 2026.
- H. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
January 8, 2026**



West Fork Water and Waste Waer Department
December 31, 2024
Hubbs & Whitehead, CPAs
Washington Water Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Washington Water Department
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Richwoods Water Association, Inc.
December 31, 2024
Searcy & Associates, CPAs
North Prairie County Water Extension System
December 31, 2023
Cobb & Suskie, CPAs
Marshall Water & Wastewater System
May 31, 2025
Searcy & Associates, CPAs
Leslie Water & Sewer Department
December 31, 2024
Searcy & Associates, CPAs
Imboden Water & Sewer Department
December 31, 2024
Williams & Morris, CPAs
Elkins Water and Sewer Department
December 31, 2024
Berry & Associates, CPAs
Cherry Valley Water and Sewer Department
June 30, 2025
Meyer & Ward, CPAs
Cave Springs Water and Sewer Departments
December 31, 2024
Berry & Associates, CPAs
City of Pottsville – 2024, 2023
Town of Louann – 2024
White County – 2024
Faulkner County – 2023
City of Vilonia
December 31, 2024
Bonds & Company, CPAs
City of Hope
December 31, 2024
William C. Miller, CPA
Lee County – 2024
City of Central City – 2024
City of Kibler – 2024, 2023, 2022
City of Hoxie – 2024
Town of St. Charles – 2024
City of Higginson – 2024
Town of Ozan – 2024, 2023
City of Cabot – 2024
City of Marked Tree – 2024
Bellefonte Water Works
December 31, 2024
The Killingsworth Firm, CPAs

Rector Water Department
December 31, 2024
Smith & Davis, CPAs
Cushman Water Department
December 31, 2024
Welch, Couch & Company, CPAs
Strong Water and Sewer Fund
December 31, 2023
Berry & Associates, CPAs
Diamond City Water & Sewer Department
December 31, 2024
Berry & Associates, CPAs
Princeton-Tulip Water Association
December 31, 2024
Przybysz & Associates, CPAs
Ashley County – 2024
Town of Twin Groves – 2024
Sebastian County – 2024
Wesson Newell Public Water Authority
May 31, 2025
Berry & Associates, CPAs
Stephens Water and Sewer
December 31, 2024
Parks & Company, CPAs
Quinn Water Association
March 31, 2025
Berry & Associates, CPAs
New London Water Association, CPAs
March 31, 2025
Berry & Associates, CPAs
Johnson Township Public Water Authority
March 31, 2025
Berry & Associates, CPAs
Harmony Water Association
June 30, 2025
Berry & Associates, CPAs
England Municipal Water and Sewer Department
December 31, 2023
Landmark, CPAs
Cotton Plant Water and Sewer Department
December 31, 2024
Meyer & Ward. CPAs
Cotton Plant Water and Sewer Department
December 31, 2023
Meyer & Ward. CPAs
Caldwell Water Department
December 31, 2024
Meyer & Ward, CPAs
City of DeValls Bluff – 2024
Town of Beaver – 2024, 2023
Lonoke County – 2023
City of St. Francis – 2024
City of Keiser – 2024
Town of Bassett – 2024
City of Gravette – 2024
City of Green Forest – 2024

Madison County – 2024
City of Bull Shoals – 2024
Wildwood Water Association
Public Water Authority
June 30, 2025
Berry & Associates, CPAs
Hartman Water Department
December 31, 2024
Jones and Lawton, CPAs
Rockport Sewer Fund
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Rockport Sewer Fund
December 31, 2023
Turner, Rodgers, Manning & Plyler, CPAs
Green Forest Water and Waste Water Department
December 31, 2024
ABACUS, CPAs
East End Water Improvement District #1
December 31, 2024
Yoakum, Lovell & Co., CPAs
Ludwig Water Users Association, Inc.
December 31, 2024
King Jacobs & Lorfing, CPAs
Denning Water Department
December 31, 2024
Przybysz & Associates, CPAs
Thornton Water Works
June 30, 2023
Turner, Rodgers, Manning & Plyler, CPAs
St. Francis Water and Sewer Department
December 31, 2024
Smith & Davis, CPAs
Newport Municipal Water Company
August 31, 2025
Whitmire, Robinson & Co., CPAs
Marked Tree Water and Sewer Fund
December 31, 2024
Berry & Associates, CPAs
Greenwood Water and Sewer Fund
December 31, 2024
Gammill, Boyd & Anderson, CPAs
Gillham Waterworks
December 31, 2024
Berry & Associates, CPAs
City of Morrilton – 2024
Town of Sunset – 2024
Woodruff County – 2024
Town of Moro – 2024
Town of Daisy – 2024, 2023
Siloam Springs
December 31, 2024
Landmark, CPAs
Mountain Pine Water & Sewer Department
December 31, 2024
Berry & Associates, CPAs
Knoxville Water Department
December 31, 2024
King Jacobs & Lorfing, CPAs

Judsonia Water and Sewer System
December 31, 2024
Welch, Couch & Company, CPAs
Grand Prairie Bayou Two Public Water Authority
December 31, 2024
Ellis, Tucker & Aldridge, CPAs
Bald Knob Water and Sewer Department
December 31, 2024
Turner, Williams & Associates, CPAs
Rosston Water Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Washington County – 2023
Town of Allport – 2024, 2023
Franklin County – 2024, 2023