

Arkansas



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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

A G E N D A

COMMITTEE ON COUNTIES AND MUNICIPALITIES

THURSDAY, JUNE 4, 2026

1:30 P.M.

ROOM 171 – 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

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Senator Clark Tucker
Senator John Payton

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Representative Cameron Cooper, Vice Chair
Representative Matt Duffield
Representative Carol Dalby
Representative Jack Ladyman
Representative Mark McElroy
Representative Johnny Rye
Representative Trey Steimel

Representative Lane Jean
Representative Rick Beck
Representative Jon Eubanks
Representative Jeffery Wardlaw

Representative Ron McNair
Representative Kenneth B. Ferguson
Representative Fred Allen

- A. Call to Order by Chair
- B. Adoption of Minutes of March 12, 2026, 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 Noncompliance with Municipal Accounting Law – **Denning, Fargo, Gum Springs, Lead Hill and Ulm**
- F. Discussion of Noncompliance with A.C.A. § 27-70-207 Misuse of Street Funds – **Jericho and Haynes**
- G. Review of Reports (Refer to the Synopsis)
- H. The next meeting of the Legislative Joint Auditing Committee will be held on August 13, 2026.
- I. Adjournment



**Legislative Joint Auditing Committee
Arkansas Legislative Audit
Standing Committee on Counties and Municipalities
June 4, 2026**



West River Valley Regional Solid
Waste Management District
December 31, 2024
John Langham & Co., CPAs
City of Jacksonville
December 31, 2024
Forvis Mazars, CPAs
Southeast White County Water Association
December 31, 2024
Bell & Company, CPAs
North Pike County Rural Water Association
December 31, 2025
Searcy & Associates, CPAs
McNeil Rural Water Association, Inc.
September 30, 2025
Berry & Associates, CPAs
Harrison Water and Sewer Fund
December 31, 2024
Przybysz & Associates, CPAs
Hardin Public Water Authority
September 30, 2023
Emrich & Scroggins, CPAs
Clark County Country Water Facilities
October 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Dumas Water and Sewer Department
December 31, 2023
Jack Chami, CPA
Eudora Sewer System
December 31, 2021
Maxwell, CPAs
Eudora Sewer System
December 31, 2022
Maxwell, CPAs
Eudora Sewer System
December 31, 2023
Maxwell, CPAs
Eudora Sewer System
December 31, 2024
Maxwell, CPAs
Eudora Water System
December 31, 2021
Maxwell, CPAs
Eudora Water System
December 31, 2022
Maxwell, CPAs
Eudora Water System
December 31, 2023
Maxwell, CPAs
Eudora Water System
December 31, 2024
Maxwell, CPAs
Franklin and Sebastian Public Water Authority
December 31, 2025
Przybysz & Associates. CPAs

Highway 4 & 24 Water Association
July 31, 2025
Turner, Rodgers, Manning & Plyler, CPAs
Palestine Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Watson Chapel Public Water Authority
December 31, 2025
Berry & Associates, CPAs
Winslow Water Department
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
City of Prairie Grove – 2024
City of Joiner – 2024
City of Magnolia – 2024
City of Glenwood – 2024
Town of Dyess – 2025
Cross County Rural Water System
April 30, 2004
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2005
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2006
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2008
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2009
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2010
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2011
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2012
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2013
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2014
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2015
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2016
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2017
Hood, Pagan & Associates, CPAs

Cross County Rural Water System
April 30, 2018
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2019
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2020
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2021
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2022
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2023
Hood, Pagan & Associates, CPAs
Cross County Rural Water System
April 30, 2024
Hood, Pagan & Associates, CPAs
Widener Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Peach Orchard Water & Sewer Department
December 31, 2024
Williams & Morris, CPAs
O’Kean Water & Sewer Department
December 31, 2024
Williams & Morris, CPAs
Mountainburg Water & Sewer Department
December 31, 2025
Hubbs & Whitehead, CPAs
McDougal Water & Sewer Department
December 31, 2024
Williams & Morris, CPAs
Knobel Water & Sewer Department
December 31, 2024
Williams & Morris, CPAs
Delaplaine Water & Sewer Department
December 31, 2024
Williams & Morris, CPAs
Decatur Water and Wastewater Department
December 31, 2025
Berry & Associates, CPAs
Central Logan County Public
Water Facilities Board
September 30, 2025
Przybysz & Associates, CPAs
Howard County – 2024
Town of Haynes – 2024
Town of Horseshoe Lake – 2024
Prosecuting Attorney
Eleventh Judicial District West
December 31, 2024
Jefferson and Lincoln Counties
City of Mena – 2024
Town of Mount Vernon – 2024
Town of Success – 20224
Benton County – 2024
Town of Carthage – 2024

City of Harrisburg – 2024
Town of Ulm – 2024
City of Wilmot – 2024
City of Eureka Springs – 2024
Pope County – 2024
City of Thornton – 2024
City of Cherry Valley – 2025
City of Cotton Plant – 2024
City of Bradley – 2024
City of Calion – 2024 and 2023
Ash Flat Water and Sewer Funds
December 31, 2025
Welch, Couch & Company, CPAs
Marvell Water & Sewer Department
September 30, 2023
The Clatworthy Firm, CPAs
Craighead County Regional Solid
Waste Management District
December 31, 2025
Thomas, Speight & Noble, CPAs
Shannon Hills Water, Sewer, and Fire Departments
December 31, 2024
Berry & Associates, CPAs
Fordyce Rural Water Association, Inc.
December 31, 2025
Searcy & Associates, CPAs
Indian Switch Water Association, Inc.
December 31, 2025
Searcy & Associates, CPAs
Oden Water Department
December 31, 2024
Stephens P. Savage, CPA
Oden Water Department
December 31, 2023
Stephens P. Savage, CPA
Oden Water Department
December 31, 2022
Stephens P. Savage, CPA
Oden Water Department
December 31, 2021
Stephens P. Savage, CPA
Oden Water Department
December 31, 2020
Stephens P. Savage, CPA
Oden Water Department
December 31, 2019
Stephens P. Savage, CPA
Oden Water Department
December 31, 2018
Stephens P. Savage, CPA
Lincoln Water and Sewer Department
December 31, 2025
Berry & Associates, CPAs
Harmony Grove Water Association, Inc.
December 31, 2025
Emrich & Scroggins, CPAs
Community Water System
December 31, 2025
Forvis Mazars, CPAs

Wabbaseka Water and Sewer System
 December 31, 2024 and 2023
 Landmark, CPAs
 Chicot County – 2024
 Town of Winchester – 2024
 Poinsett County – 2024
 Baxter County – 2024
 City of Bono – 2025
 Town of Keo – 2024
 City of Madison – 2024
 City of Palestine – 2026
 City of Weiner – 2025
 Town of Widener – 2025
 City of Heber Springs – 2024
 Town of Etowah – 2025
 Gurdon Water and Sewer Works
 December 31, 2023
 Turner, Rodgers, Manning & Plyler, CPAs
 City of Hughes – 2024
 Cross County Rural Water System
 April 30, 2006
 Hood, Pagan & Associates, CPAs
 Walkers Creek-State Line Public Water Authority
 June 30, 2024
 Emrich & Scroggins, CPAs
 Mid-Arkansas Utilities
 September 30, 2023
 Landmark, CPAs
 Mid-Arkansas Utilities
 September 30, 2024
 Landmark, CPAs
 Mid-Arkansas Utilities
 September 30, 2025
 Landmark, CPAs
 Cedarville Waterworks Facilities Board
 September 30, 2025
 Hubbs & Whitehead, CPAs
 Gentry Water and Sewer Fund
 December 31, 2025
 Berry & Associates, CPAs
 Prosecuting Attorney
 Second Judicial District
 December 31, 2025
 Clay, Craighead, Crittenden, Greene
 Mississippi and Poinsett Counties
 City of Lepanto – 2024
 City of Marmaduke – 2025
 City of Springdale
 December 31, 2024
 Forvis Mazars, CPAs
 Lake Chicot Water Supply Association, Inc.
 December 31, 2025
 Searcy & Associates, CPAs
 Waldron Water and Sewer Department
 December 31, 2025
 Landmark, CPAs
 Town of Viola – 2024 and 2023
 Town of Jennette – 2025
 City of Tyrone – 2025
 Newton County – 2024

Prosecuting Attorney
 Eighteenth Judicial District East
 December 31, 2025
 Garland County
 Saline County – 2024
 Cleveland County – 2024
 Town of McCaskill – 2024
 Town of Hunter – 2025
 City of Kensett – 2024
 Town of Pleasant Plains – 2024
 City of St. Francis – 2025
 Town of Ravenden Springs – 2025
 City of Paris
 December 31, 2024
 Landmark PLC, CPAs
 City of Mountain View
 December 31, 2024
 Searcy & Associates, CPAs
 Town of Fountain Hill
 December 31, 2024
 Shawn Estes, CPA
 City of Batesville
 December 31, 2024
 Frost, CPAs
 City of Horatio – 2025
 City of Augusta
 December 31, 2024
 Cardinal Points, CPAs
 Town of Waldenburg – 2025
 Town of Alpena – 2024, 2023, 2022
 Town of Anthonyville – 2025
 Warren Water and Sewer System
 December 31, 2025
 Searcy & Associates, CPAs
 Highway 71 Water District No. 1
 September 30, 2025
 Hubbs & Whitehead, CPAs
 Fordyce Water and Sewer Department
 December 31, 2025
 Searcy & Associates, CPAs
 Saline County Waterworks and Sanitary
 Sewer Public Facilities Board
 December 31, 2025
 Yoakum, Lovell & Co., CPAs
 Hartford Water and Sewer Department
 December 31, 2024
 Christopher A. Turner, CPA
 Blytheville Water Department
 December 31, 2025
 Meyer & Ward, CPAs
 Blytheville Sewer Department
 December 31, 2025
 Meyer & Ward, CPAs
 Hampton Water and Sewer System
 December 31, 2025
 Searcy & Associates, CPAs
 North Little Rock Waste Water Utility
 December 31, 2025
 EGP, CPAs

Monticello Enterprise Funds
December 31, 2024
Searcy & Associates, CPAs
Hamburg Water, Rural Water and Sewer System
December 31, 2025
Searcy & Associates, CPAs
Benton Municipal Light and Water Works
December 31, 2025
Yoakum, Lovell & Co., CPAs
Lockesburg Water and Sewer System
December 31, 2025
Przybysz & Associates, CPAs
Gosnell Water Association
December 31, 2024
Przybysz & Associates, CPAs
Little River Water District Association
December 31, 2025
S. Don Ray, CPA
Little Creek Water Users' Association, Inc.
December 31, 2025
Searcy & Associates, CPAs
Leachville Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Keiser Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Holly Grove Water and Sewer Department
December 31, 2024
Meyer & Ward, CPAs
Highway 63 Water Users' Association, Inc.
December 31, 2025
Searcy & Associates, CPAs
Etowah Sewer Department
December 31, 2025
S. Don Ray, CPA
Dyess Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Cleveland County Rural Public Water Authority
December 31, 2025
Searcy & Associates, CPAs
Center Grove Water Users' Association, Inc.
December 31, 2025
Searcy & Associates, CPAs
Burdette Water and Sewer Department
December 31, 2025
S. Don Ray, CPA
Strong Water and Sewer Fund
December 31, 2024
Berry & Associates, CPAs
Mount Ida Water and Sewer Department
December 31, 2024
Searcy & Associates, CPAs
Princeton-Tulip Water Association
December 31, 2025
Przybysz & Associates, CPAs
Milltown Washburn Public Water Authority
December 31, 2025
Hubbs & Whitehead, CPAs

Pleasant View Water Public Facilities Board
July 31, 2025
Hubbs & Whitehead, CPAs
Menifee Municipal Waterworks
December 31, 2023
Ramsey Eddington, CPA
Pea Ridge Waterworks and Sewer System
December 31, 2025
Przybysz & Associates, CPAs
Mansfield Water and Sewer Department
December 31, 2025
Przybysz & Associates, CPAs
Town of Montrose – 2025
Town of Imboden – 2025
City of Huntington – 2024, 2023
City of Chidester – 2024
City of Bonanza – 2024
Town of Harrell – 2024
City of Bay – 2025
Boone County – 2024
City of Emmet
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
Little River County – 2024
Dardanelle Water and Wastewater Department
December 31, 2025
Searcy & Associates, CPAs
Edgewood Bay Association
December 31, 2025
Front Range, CPAs
Elm Springs Sewer Department
December 31, 2025
Berry & Associates, CPAs
Emmet Water and Sewer System
December 31, 2024
Turner, Rodgers, Manning & Plyler, CPAs
England Municipal Water and Sewer Department
December 31, 2024
Landmark, CPAs
Highland Sewer Department
December 31, 2025
Welch, Couch & Company, CPAs
Hot Spring County Water Association
December 31, 2025
Searcy & Associates, CPAs
Kensett Water and Sewer Department
December 31, 2025
Welch, Couch & Company, CPAs
Perryville Water and Sewer Department
December 31, 2025
EGP, CPAs
Pyatt Water System
December 31, 2024
Cynthia Bearden, CPA
City of Gurdon – 2024
Prosecuting Attorney
Ninth Judicial District East
December 31, 2025
Clark County
City of Goshen – 2024, 2023
City of Hackett – 2025

City of McCrory – 2025
City of Fouke – 2024
City of Campbell Station – 2025
Prosecuting Attorney
Eleventh Judicial District East
December 31, 2024
Arkansas County
Town of Hindsville – 2025, 2024
Town of Gateway – 2025, 2024
City of Magazine – 2025
Town of Griffithville – 2024, 2023
Town Bassett – 2025
Town of Lead Hill – 2024, 2023, 2022
Town of Winthrop – 2025, 2024
Town of Oden – 2025
Prosecuting Attorney
First Judicial District
December 31, 2025
Cross, Lee, Monroe, Phillips, St. Francis
And Woodruff Counties
Town of St. Joe – 2024, 2023, 2022
Town of Rosston – 2024