

Arkansas Legislative Audit

Legislator Guide



January 2023

Arkansas Legislative Audit

The mission of Arkansas Legislative Audit (ALA) is to serve the General Assembly, the Legislative Joint Auditing Committee, and the citizens of the State of Arkansas by promoting sound financial management and accountability of public resources entrusted to various governmental entities. ALA staff produce not only financial audits but also many other types of specialized reports as a result of engagements at state agencies, counties, municipalities, prosecuting attorney offices, public school districts, and public institutions of higher education. ALA also conducts the Statewide Single Audit and audits the State's Annual Comprehensive Financial Report (ACFR).

Independent and Nonpartisan

Government Auditing Standards, published by the Comptroller General of the United States, recognize legislative auditors as being organizationally independent for the auditing of entities in other branches of state government. While strictly adhering to the standards of the auditing profession and utilizing the work of highly-qualified staff, ALA continually strives to promote an atmosphere of mutual trust, honesty, and integrity among its staff members, various governmental entities, and the people it is privileged to serve.

The General Assembly has expressed its intent and desire for the Legislative Auditor and ALA staff to be free from partisan politics. Ark. Code Ann. § 10-4-409 provides that it is against public policy for any member of the General Assembly to recommend or suggest the appointment of any person to a position on the staff of the Legislative Auditor.

Professional Staff

Because the governmental auditing profession is highly regulated, auditors are required to adhere to auditing and accounting standards from a number of regulatory and professional entities. As of November 14, 2022, ALA employed 245 professional staff and 11 support staff. Professional staff had achieved the following designations:

- 161 Certified Public Accountants (CPA)
- 43 Certified Fraud Examiners (CFE)
- 11 Certified in Financial Forensics (CFF)
- 10 Certified Information Systems Auditors (CISA)
- 3 Attorneys (JD)

ALA Management Staff



Roger A. Norman, JD, CPA, CFE, CFF Legislative Auditor

- ◆ Over 45 years of governmental auditing experience
- ◆ Appointed Legislative Auditor in 2007
- ◆ Past President of the National State Auditors Association and the National Association of State Auditors, Comptrollers, and Treasurers
- ◆ Named Outstanding CPA in Government on both state and national levels in 2012
- ◆ Graduate of Ouachita Baptist University (BA in Accounting) and University of Arkansas at Little Rock School of Law (JD)



Legislative Auditor Designee Kevin White, JD, CPA

- ◆ Joined ALA in 2013
- ◆ Currently serving as a Staff Auditor and Assistant Legal Counsel
- ◆ Member of the Professional Ethics Committee of the Arkansas Society of Certified Professional Accountants
- ◆ Graduate of University of Arkansas at Little Rock (BS in Accounting and MS in Taxation) and University of Arkansas at Little Rock School of Law (JD with honors)



Legal Counsel Frank Arey, JD

- ◆ Joined ALA in 2008
- ◆ Advises ALA staff and the LJAC on legal matters; drafts legislation; testifies regarding LJAC legislation during General Assembly meetings; and monitors legislative action, court decisions, and Attorney General opinions
- ◆ Graduate of Hendrix College (BA in History) and the University of Arkansas at Little Rock School of Law (JD with honors)

ALA Management Staff (continued)



Assistant Legislative Auditor

Kim Williams, CPA, CFE, CFF

- ♦ Joined ALA in 1982
 - ♦ Coordinates LJAC meetings; oversees ALA policy, human resources, and certain fiscal matters; supervises special and investigative reports; and directs fraud-related auditing procedures
 - ♦ Graduate of the University of Arkansas, Fayetteville (BSBA in Accounting)
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Deputy Legislative Auditor – State Agencies

Tom Bullington, CPA

- ♦ Joined ALA in 1993
 - ♦ Responsible for engagements involving state agencies, including financial audits, internal control and compliance assessments, and special reports, as well as the financial and federal compliance audit of the State
 - ♦ Graduate of the University of Arkansas, Fayetteville (BSBA in Accounting)
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Deputy Legislative Auditor – Educational Institutions

Matt Fink, CPA

- ♦ Joined ALA in 2010
- ♦ Responsible for audits of public colleges and universities, public school districts, and educational cooperatives
- ♦ Graduate of the University of Central Arkansas (BBA in Accounting and Master of Accountancy)

ALA Management Staff (continued)



Deputy Legislative Auditor – Counties and Municipalities

Tim Jones, CPA, CFF

- ♦ Joined ALA in 1989
- ♦ Responsible for audits and financial and compliance engagements for Arkansas counties, municipalities, and prosecuting attorney offices
- ♦ Graduate of the University of Arkansas, Fayetteville (BSBA in Accounting)



Quality Assurance Manager

Keith Freeman, CPA

- ♦ Joined ALA in 2001
- ♦ Responsible for overseeing the quality of ALA's work and electronic workpaper system, performing external peer reviews, and implementing new accounting and auditing standards
- ♦ Graduate of the University of Arkansas at Monticello (BS in Accounting)

Administrative Support Staff



Pat Wallis



Jody McMullen



Jana Muldoon



Ashley Hay



Arkansas Legislative Audit

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