Town of Rondo, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF RONDO, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Town of Rondo, Arkansas Officials and Council Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the Town of Rondo, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated December 30, 2025. These procedures were not performed for the Sewer Fund. Management of the Town is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2024:

Mayor: Barbara White
Recorder/Treasurer: Robin Bowen

We evaluated the Town's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

Noncompliance with state law and accepted accounting practices was noted in the offices of **Mayor** and **Recorder/Treasurer**.

Mayor and Recorder/Treasurer

1. Adequate supporting documentation was not provided for tested disbursements of $2,169, in noncompliance with Ark. Code Ann. §14-59-105.

   - $716 in fuel purchases that, according to the Mayor and Recorder/Treasurer, were partially placed in their personal vehicles without a documented business purpose.

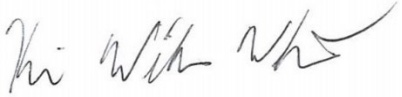
   - $1,453 in undocumented reimbursements to the Recorder/Treasurer.

   Without supporting documentation, a business purpose for these expenditures could not be determined. A similar finding was noted in the previous report.

2. While sighting fixed assets, we were unable to locate three of the four computers on the fixed asset listing. Additionally, we were unable to match the one computer the Town had in its custody to the listing due to inadequate serial numbers on the listing, in noncompliance with Ark. Code Ann. § 14-59-107. Town officials were unable to provide an explanation for the missing computers.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local Town government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
December 30, 2025
LOM314024

TOWN OF RONDO, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	$ 4,044	$ 149,779
Receipts:		
State aid	2,424	13,403
Property taxes	2,166	426
Sales taxes	20,123	
Sanitation fees	7,989	18,695
Other	2,125	300
Transfers in		1,243
Total Receipts	34,827	34,067
Disbursements:		
General government	7,858	34,392
Highways and streets		12,952
Public safety	72	24,983
Sanitation	3,614	18,526
Recreation and culture		718
Transfers out	1,243	
Total Disbursements	12,937	91,571
Cash Balance, December 31, 2024	$ 25,934	$ 92,275

TOWN OF RONDO, ARKANSAS

Schedule 2

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

	Street	Fire Equipment and Training (Act 833)	City Park Grant	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	$ 76,034	$ 38,449	$ 904	$ 34,392	$ 149,779
Receipts:					
State aid	13,403				13,403
Property taxes	426				426
Sanitation fees	18,695				18,695
Other	300				300
Transfers in	1,243				1,243
Total Receipts	34,067				34,067
Disbursements:					
General government				34,392	34,392
Highways and streets	12,952				12,952
Public safety		24,983			24,983
Sanitation	18,526				18,526
Recreation and culture			718		718
Total Disbursements	31,478	24,983	718	34,392	91,571
Cash Balance, December 31, 2024	$ 78,623	$ 13,466	$ 186	$ 0	$ 92,275

TOWN OF RONDO, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.

2. The General Fund column on the Financial Schedules includes the following bank accounts:
General, Fire Department Fundraising, and Special Emergency Infrastructure

3. The Municipality's capital assets records are summarized below:

	December 31, 2024
Land	$ 28,203
Buildings	47,645
Equipment	51,752
Total	$ 127,600