

**Agenda**  
**Crittenden County Quorum Court**  
**March 18, 2025**

- Item #1            Call to order – Prayer - Pledge
- Item #2            Roll Call
- Item #3            Approval of February 2025 Minutes
- Item #4            Treasurer’s Report
- Item #5            Bid Openings
- Item #6            Public Comments
- Item #7            Committee Reports
- Old Business:
- Item #8            Joe Rogers, County Attorney (Employees Overtime)
- New Business:
- Item #9            Appropriation Ordinance (Circuit Clerk Machinery & Equipment)
- Item #10           Appropriation Ordinance (Jail Vehicles)
- Item #11           Auditor Report

**ORDINANCE NO.**

**"AN ORDINANCE MAKING AN APPROPRIATION TO THE 2025 ANNUAL BUDGET OF CRITTENDEN COUNTY, ARKANSAS."**

**BE IT ENACTED BY THE QUORUM COURT OF CRITTENDEN COUNTY, ARKANSAS;**

**SECTION 1. THIS ORDINANCE SHALL BE STYLED AS "APPROPRIATION ORDINANCE AMENDMENT."**

**SECTION 2. THE 2025 ANNUAL BUDGET OF CRITTENDEN COUNTY, ARKANSAS AS ADOPTED AT THE DECEMBER 2024 MEETING OF THE QUORUM COURT IS HEREBY AMENDED AS FOLLOWS:**

<b>OFFICE/ PROGRAM</b>	<b>ACCOUNTING CODE</b>	<b>INITIAL/ APPROP.</b>	<b>AMEND TO:</b>	<b>DIFFERENCE</b>
Circuit Clerk Machinery and Equipment	1000-0102-4004	\$ 25,000.00	\$ 55,744.00	\$ 30,744.00

**SECTION 3. THE AFFECTED BUDGET DOCUMENT SHALL BE AMENDED TO REFLECT THE APPROPRIATION CHANGE, AND SHALL BE FILED WITH AND BE MADE PART OF THE MASTER BUDGET DOCUMENT FOR THE YEAR 2025 WHICH DOCUMENT SHALL BE ON FILE IN THE OFFICE OF THE COUNTY CLERK.**

**SECTION 4. AN EMERGENCY IS HEREBY DECLARED AND THIS SHALL BE EFFECTIVE IMMEDIATELY UPON PASSAGE ON THIS THE 18TH DAY OF MARCH 2025.**

**SECTION 5. ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH ARE HEREBY REPEALED.**

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**COUNTY CLERK**

**COUNTY JUDGE**

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<b>OFFICE/ PROGRAM</b>	<b>ACCOUNTING CODE</b>	<b>INITIAL/ APPROP.</b>	<b>AMEND TO:</b>	<b>DIFFERENCE</b>
Jail Vehicles	3017-0418-4005	\$250,000.00	\$ 276,134.25	\$ 26,134.25

**SECTION 3. THE AFFECTED BUDGET DOCUMENT SHALL BE AMENDED TO REFLECT THE APPROPRIATION CHANGE, AND SHALL BE FILED WITH AND BE MADE PART OF THE MASTER BUDGET DOCUMENT FOR THE YEAR 2025 WHICH DOCUMENT SHALL BE ON FILE IN THE OFFICE OF THE COUNTY CLERK.**

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**COUNTY CLERK**

**COUNTY JUDGE**

# Arkansas



Sen. David Wallace  
Senate Chair  
Sen. John Payton  
Senate Vice Chair

Rep. Jimmy Gazaway  
House Chair  
Rep. Richard Womack  
House Vice Chair

Kevin William White, CPA, JD  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Crittenden County, Arkansas Officials and Quorum Court Members  
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county 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 regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Crittenden County, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated January 8, 2025. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following officials who held office during 2023:

County Judge: Woody Wheelless  
Treasurer: Matt Thompson  
Sheriff: Michael Allen  
Tax Collector: Ellen Foote  
County Clerk: Paula Brown  
Circuit Clerk: Terry Hawkins  
Assessor: Kimberly Hollowell

We evaluated the County'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 office of the County Clerk.

#### County Clerk

Accounts payable of \$217,436 were not recorded in the current period appropriations journal, in noncompliance with Ark. Code Ann. § 14-71-101.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County 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

Handwritten signature of Kevin William White, CPA, JD.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
January 8, 2025  
LOCO01823