

1 RESOLUTION NO. _____

2
3 A RESOLUTION TO REQUIRE THE 2022 AUDIT TO BE PERFORMED
4 IN ACCORDANCE WITH THE GUIDELINES AND FORMAT
5 PRESECRIBED BY THE GOVERNMENTAL ACCOUNTING
6 STANDARDS BOARD, THE AMERICAN INSTITUTE OF CERTIFIED
7 PUBLIC ACCOUNTANTS, AND THE UNITED STATES GOVERNMENT
8 ACCOUNTABILITY OFFICE; AND FOR OTHER PURPOSES.
9

10 WHEREAS, Ark. Code Ann. § 14-58-101 (West Supp. 2015) sets minimum standards for annual
11 audits, and further provides that municipalities may, by annual resolution, exceed the minimum standards;
12 and,

13 WHEREAS, the City desires to maintain the highest standards of financial reporting, and to pass such
14 a resolution.

15 NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY
16 OF LITTLE ROCK, ARKANSAS:

17 Section 1. The 2022 Audit shall be performed in accordance with the guidelines and format prescribed
18 by the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants,
19 and the United States Government Accountability Office; as authorized by Ark. Code Ann. § 14-58-101
20 (West Supp. 2015).

21 Section 2. Severability. In the event any title, section, paragraph, item, sentence, clause, phrase, or
22 word of this resolution is declared or adjudged to be invalid or unconstitutional, such declaration or
23 adjudication shall not affect the remaining portions of the resolution which shall remain in full force and
24 effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the
25 resolution.

26 Section 3. Repealer. All resolutions, bylaws, and other matters inconsistent this resolution are hereby
27 repealed to the extent of such inconsistency.

28 ADOPTED: December 20, 2022

29 ATTEST:

APPROVED:

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31 _____
32 Susan Langley, City Clerk

31 _____
32 Frank Scott, Jr., Mayor

33 APPROVED AS TO LEGAL FORM:

34
35 _____
36 Thomas M. Carpenter, City Attorney