RESOLUTION NO. _____

A RESOLUTION TO REQUIRE THAT THE CITY'S 2026 FINANCIAL AUDIT BE CONDUCTED IN ACCORDANCE WITH THE CITY OF LITTLE ROCK, ARKANSAS, FINANCIAL REPORTING GUIDELINES, IN COMPLIANCE WITH THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND THE UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE'S PRESCRIBED GUIDELINES AND FORMATS; AND FOR OTHER PURPOSES.

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

WHEREAS, the City desires to maintain the highest standards of financial reporting by requiring the City's 2026 Financial Audit be conducted in compliance with Governmental Accounting Standards Board, the American Institute of Certified Public Accountants and the United States Government Accountability Office guidelines and formats, and to pass such a resolution.

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

Section 1. The City's 2026 financial audit shall be conducted in accordance with the guidelines and format prescribed by the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants and the United States Government Accountability Office as authorized by Ark. Code Ann. § 14-58-101 (West Supp. 2015); and, the City of Little Rock, Arkansas, Financial Reporting Guidelines.

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

Section 3. ***Repealer.*** All laws, ordinances, resolutions, bylaws, or parts of the same, that are inconsistent with the provisions of this resolution, are hereby repealed to the extent of such inconsistency.

ADOPTED: November 2, 2026

ATTEST: **APPROVED:**

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Allison Segars, City Clerk **Frank Scott, Jr., Mayor**

APPROVED AS TO LEGAL FORM:

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Thomas M. Carpenter, City Attorney

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