

1 RESOLUTION NO. _____

2
3 A RESOLUTION TO REQUIRE THE 2017 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.

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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 2017 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 ADOPTED: December 12, 2017

22 ATTEST:

APPROVED:

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24 _____
25 Susan Langley, City Clerk

Mark Stodola, Mayor

26 APPROVED AS TO LEGAL FORM:

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29 Thomas M. Carpenter, City Attorney

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