1	RESOLUTION NO
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3	A RESOLUTION TO REQUIRE THE 2018 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	Accountability of the Lymp for officer toky obes.
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 2018 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27	repealed to the extent of such inconsistency.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 18, 2018
29	ATTEST: APPROVED:
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31 32	Susan Langley, City Clerk Mark Stodola, Mayor
33	APPROVED AS TO LEGAL FORM:
34	MINO, DE MOTO ELGALI ORM.
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36	Thomas M. Carpenter, City Attorney