RESOLUTION NO._____

A RESOLUTION TO REQUIRE THE 2014 AUDIT TO BE PERFORMED IN ACCORDANCE WITH THE GUIDELINES AND FORMAT PRESECRIBED BY THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, AND THE UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE; AND FOR OTHER PURPOSES.

WHEREAS, Ark. Code Ann. § 14-58-101 (West Supp. 2011) sets 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, 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 2014 Audit shall be performed 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. 2011).

ADOPTED: December 16, 2014

ATTEST: **APPROVED:**

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Susan Langley, City Clerk **Mark Stodola, Mayor**

APPROVED AS TO LEGAL FORM:

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Thomas M. Carpenter, City Attorney

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