RESOLUTION NO.________________

A RESOLUTION TO REQUIRE THE 2018 AUDIT TO 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; AND FOR OTHER PURPOSES.

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 2018 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,
(West Supp. 2015).

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 resolutions, bylaws, and other matters inconsistent this resolution are hereby
repealed to the extent of such inconsistency.

ADOPTED: December 18, 2018

ATTEST:                        APPROVED:

_________________________________  ___________________________________
Susan Langley, City Clerk        Mark Stodola, Mayor

APPROVED AS TO LEGAL FORM:

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Thomas M. Carpenter, City Attorney