RESOLUTION NO. _____

A RESOLUTION TO REQUIRE THAT THE 2023 AUDIT 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.

WHEREAS, Ark. Code Ann. § 14-58-101 (West Supp. 2015) 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 2023 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. 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 ***Repealer.*** All resolutions, bylaws, and other matters inconsistent this resolution are hereby repealed to the extent of such inconsistency.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 5, 2023

ATTEST: **APPROVED:**

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Susan Langley, City Clerk **Frank Scott, Jr., Mayor**

APPROVED AS TO LEGAL FORM:

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Thomas M. Carpenter, City Attorney