

FILED

DEC 29 2020

LESLI PENNY

COUNTY & PROBATE COURT CLERK

ORDINANCE NO. 2020- 24

BE IT ORDAINED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, ARKANSAS
AN ORDINANCE TO BE ENTITLED:

**AN ORDINANCE SETTING FORTH POLICIES AND BEST PRACTICES FOR FIRE
DISTRICTS AND ANNUAL REPORTING TO THE QUORUM COURT OF
CRAIGHEAD COUNTY, AND FOR OTHER MATTERS**

WHEREAS, Ordinance 2009-7, 1999-36, and 1999-34 established Craighead County Fire Protection Districts fee structures for the county collector to collect assessments and dues for fire suppression and other emergency services, and

WHEREAS, Fire Protection Districts have a statutory obligation to be financially transparent to the citizens of Craighead County and members of their fire district; and

WHEREAS, Act 210 of the Acts of Arkansas of 2011, codified as Ark Code § 14-86-2202. *et seq.*, mandates of fire protection district and fire improvement districts in Arkansas, be transparent and file an annual report making the full disclosure of contracts, bank account statements and balances; income; expenditures; indebtedness; and financial condition of the district; and

WHEREAS, a fire protection district is clearly engaged in a public purpose, as evidenced by the County's specific authority to make provision for fire prevention and protection services, Ark. Code Annotated 14-14-802, and

WHEREAS, a county may exercise local legislative authority that is not denied by the Constitution or by law under Amendment 55; and

WHEREAS, the Fire Departments are subject to the Arkansas Freedom of Information Act (the "FOIA") Ark. Code Ann. Section 25-19-103, *et seq.*; and

WHEREAS, by virtue of Amendment 55 of the Arkansas Constitution, the Quorum Court of Craighead County is vested with legislative authority ("Home Rule"), to enact ordinances not prohibited by the Constitutions and laws of the United States or the State of Arkansas; and

WHEREAS, the citizens of Craighead County, of which are also members of subject fire districts are utilizing the statutory authority of the County Collector to remit their district assessments and dues; and

WHEREAS, the citizens of Craighead County should be afforded access to complete and accurate information and documentation to the financial records and financial condition of their local fire district, and

WHEREAS, the Quorum Court, in an effort to assure compliance, seeks to ensure that each Fire District shall adhere to generally accepted principle of accountability agreed upon procedures review by an independent Certified Public Accountant that is licensed by the State of Arkansas;

WHEREAS, said procedures shall be set forth within 30 days of passage of this Ordinance and shall only be modified by this governing body.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, STATE OF ARKANSAS.

Section 1.

- I) Every fire district that is using the county collector to collect their assessment or dues shall on an annual basis file with the county clerk a copy of the agreed upon procedures review on or before March 15, 2021, and each successive year for the previous fiscal year reflecting the following:
 - (a) Perform a proof and reconciliation of cash for all money that is received from the Craighead County Treasurers' office.
 - (b) Confirm that this money was spent on fire protection expenditures as defined in the Act 833 funding guidance or accounting related expenses.
 - (c) Verify 25% the supporting documentation for these expenditures and all expenditures over \$6,000.
 - (d) Confirm that these funds are kept in a separate bank account and not comingled with any other funds
 - (e) Review the policies and procedures that the department is utilizing for internal controls.

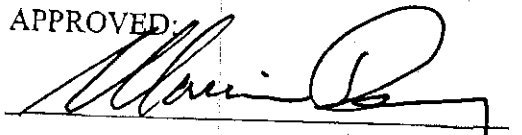
Section 2.

- 2) Failure to file the annual financial audit on or before March 15, 2021, and each successive year thereafter, may result in the following:
 - (a). The loss of funds from future appropriations
 - (b). Removal of one or more Board Members
 - (c). Other measures as the Quorum Court shall deem appropriate and reasonable.

Section 3.

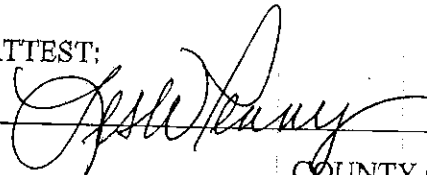
Severability. If any provision of this ordinance is held invalid, such invalidity shall not affect the remaining provisions of the ordinance, which remains effective, absent the invalid provision, and to this end, the provisions of this ordinance are declared to be severable.

APPROVED:


_____, COUNTY JUDGE

DATE SIGNED: 12/29/2020

ATTEST:


_____, COUNTY CLERK

SPONSOR: _____

DATE ADOPTED: _____

Votes for: _____ Against: _____

Abstain: _____ Present: _____ Absent: _____