AGENDA

Audit Advisory Committee
REGULAR MEETING
September 10, 2026 ~ 6:00 pm
Blue Lion
101 North 2nd Street, Room B
Fort Smith, Arkansas

ROLL CALL

ITEMS OF BUSINESS

I. Approve Meeting Minutes from:
- 4/9/26, Q1 Internal Audit Department Update
- 5/28/26, Parrot Island Agreed-Upon Procedures (AUP) Report Review
- 7/9/26, 2025 ACFR review
- 8/24/26, Parrot Island AUP Procedures Report Review

II. External Audits:
- Comments and Q&A with Parrot Island Waterpark and ARM Representatives
- Park Island Waterpark Reporting and Management Recommendations

III. Internal Audit Department Update
- Auditor Certifications & Training
- 2027 Service Objectives and Outcomes - Internal Audit Department - Submitted 8/7/26
- 2025 Future of Fort Smith Report - Internal Audit Department - Submitted 6/12/26
- Internal Audit Department Reporting in Arkansas - Impact of Change in Government

IV. Audit Plan Progress
- Update on Progress of 2026 Plan

V. Investigations
- Fraud Hotline

VI. Consulting
- Department Consultations

VII. Special Projects
- Parrot Island Agreed Upon Procedures

VIII. Roundtable / Questions / Recommendations
- Open Discussion
- Tentative Dates for Next Meeting

ADJOURN