

ORDINANCE NO. 2023-02

Fulton County
Arkansas

AN ORDINANCE SETTING FORTH POLICIES AND BEST PRACTICES FOR FIRE DISTRICTS AND ANNUAL REPORTING REQUIREMENTS TO THE QUORUM COURT OF FULTON COUNTY, ARKANSAS, AND FOR OTHER PURPOSES

WHEREAS ordinance 2002-14 established Fulton County Fire Districts to be funded by a one-half of one per-cent (0.5%) county wide sales and Use Tax pursuant to Act 991 of 1981, as amended, for the purpose of funding fire protection facilities for the various fire departments in Fulton County, Arkansas, and

WHEREAS fire protection districts have a statutory obligation to be financially transparent to the citizens of Fulton County and the member of their respective fire districts, and

WHEREAS, Act 210 of the Acts of Arkansas of 2011, codified as Ark Code 14-86-2202, mandate that Fire Protection Districts and Fire improvement Districts in Arkansas, be transparent and file an annual report making 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 Ann, 14-14-802, and

WHEREAS. A county may exercise local legislative authority that is not denied by law under Amendment 55 to the Arkansas Constitution, and

WHEREAS, the fire departments and fire districts are subject to the Arkansas Freedom of Information Act (FOIA) Ark Code Ann 25-19-103, et seq; and

WHEREAS, by virtue of Amendment 55 of the Arkansas Constitution, the Quorum Court of Fulton County is vested with legislative authority (HOME RULE) to enact Ordinances not prohibited by the Constitutions and laws if the United States or the State of Arkansas; and

WHEREAS the citizens of Fulton County who are also members of the subject fire districts are utilizing the statutory authority of the Fulton County treasurer to remit their district income, and

WHEREAS, the citizens of Fulton County should be afforded access to complete and accurate information and documentation of the finances, records, and financial

condition of their local fire district, and

WHEREAS, the Quorum Court, to assure compliance, seeks to ensure that each fire district shall adhere to generally accepted principals of accountability and agreed upon procedures reviewed by an independent certified public accountant that is licensed by the state of Arkansas; and

WHEREAS, said procedures and practices shall be set forth and approved within 30 days of passage of this Ordinance and shall only be modified by the Quorum Court.

NOW THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF FULTON COUNTY, ARKANSAS:

SECTION 1. every fire district or department that is using the county treasurer to collect their income and assessments shall on an annual basis file with the county clerk a copy of the agreed upon procedures review on or before June 1, 2023, and on the same date of 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 office of the Fulton County Treasurer.
- (b) Confirm that the money was spent on fire protection expenditures for general operating expenditures.
- (c) Verify with supporting documentation for said expenditures.
- (d) Confirm that said funds are kept in a separate bank account and not comingled with other funds.
- (e) Review the policies and procedures that the department is utilizing for internal controls.

SECTION 2. Failure to file the annual financial audit on or before June 1, 2023 or any successive year thereafter may result in the following:

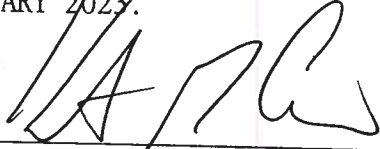
- (a) The withholding of funds from future distribution until the filing is completed and approved.
- (b) Removal of one or more board members
- (c) Referral to the prosecuting attorney for further investigation
- (d) Such other measures and the Quorum Court may deem appropriate and reasonable.

SECTION 3. Severability: If any provision of this ordinance is held invalid, such invalidity shall not affect the remaining provisions of the ordinance, which will remain effective absent the invalid provision, and to this end, the provisions of this ordinance are declared to be severable.


Section 4. Emergency Clause. This Ordinance being necessary for the preservation of the public peace, health, comfort, convenience, morals, safety, and welfare of Fulton County, Arkansas, an emergency is declared to exist and this Ordinance shall be in full force and effect from the date of its adoption.

PASSED AND ADOPTED THIS th DAY OF JANUARY 2023.

APPROVED: _____


KENNETH CROW, COUNTY JUDGE

ATTEST:



VICKIE BISHOP, COUNTY CLERK