

1 State of Arkansas  
2 94th General Assembly  
3 Fiscal Session, 2024

SR 24

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By: Senators Hickey, J. Boyd, J. Bryant, Caldwell, L. Chesterfield, A. Clark, Crowell, B. Davis, Dees, J. Dismang, J. Dotson, J. English, Flippo, S. Flowers, Gilmore, K. Hammer, Hill, Irvin, B. Johnson, M. Johnson, B. King, G. Leding, F. Love, M. McKee, R. Murdock, J. Payton, C. Penzo, J. Petty, Rice, Stone, G. Stubblefield, D. Sullivan, C. Tucker, D. Wallace

10 **SENATE RESOLUTION**

11 CONGRATULATING ROGER ALLAN NORMAN, LEGISLATIVE  
12 AUDITOR FOR ARKANSAS LEGISLATIVE AUDIT, UPON HIS  
13 RETIREMENT AND COMMENDING HIM FOR HIS CONTRIBUTIONS  
14 TO THE STATE OF ARKANSAS.

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17 **Subtitle**

18 CONGRATULATING ROGER ALLAN NORMAN,  
19 LEGISLATIVE AUDITOR FOR ARKANSAS  
20 LEGISLATIVE AUDIT, UPON HIS RETIREMENT  
21 AND COMMENDING HIM FOR HIS CONTRIBUTIONS  
22 TO THE STATE OF ARKANSAS.

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25 WHEREAS, Roger Allan Norman, Legislative Auditor for Arkansas  
26 Legislative Audit, has announced his upcoming retirement at the end of the  
27 current fiscal year after over forty-seven (47) years of state service; and  
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WHEREAS, Mr. Norman is a CPA, licensed attorney, certified fraud  
examiner, and is also certified in financial forensics by the American  
Institute of Certified Public Accountants; and

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33 WHEREAS, Mr. Norman began his state service with Arkansas Legislative  
34 Audit on May 1, 1977, serving as Arkansas Legislative Audit's legal counsel  
35 for twenty-three (23) years and as a staff auditor for seven (7) years; and  
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1 WHEREAS, during Mr. Norman's time as legal counsel, Mr. Norman:

2 (1) Worked to reform laws relating to school ethics;

3 (2) Worked to provide auditors access to the banking  
4 transactions of public entities;

5 (3) Revamped Arkansas Legislative Audit's enabling legislation;  
6 and

7 (4) Created a state-run, self-funded plan to provide fidelity  
8 bond coverage to public entities in Arkansas; and

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10 WHEREAS, in January of 2007, Mr. Norman was appointed to serve as the  
11 state's Legislative Auditor; and

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13 WHEREAS, as Legislative Auditor, Mr. Norman is responsible for the  
14 auditing of the constitutional offices and the executive and judicial  
15 branches of Arkansas government, public institutions of higher education,  
16 school districts, educational cooperatives, municipalities, counties, and  
17 prosecuting attorneys; and

18  
19 WHEREAS, Mr. Norman oversees a professional staff of more than two  
20 hundred fifty (250) individuals responsible for performing over one thousand  
21 (1,000) audit engagements per year and presenting the audit engagement  
22 results to the Legislative Joint Auditing Committee every month; and

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24 WHEREAS, the monthly reports presented to the Legislative Joint  
25 Auditing Committee represent Mr. Norman's commitment to accountability within  
26 state government by ensuring the sound management of the state's resources;  
27 and

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29 WHEREAS, during the time Mr. Norman has served as Legislative Auditor,  
30 he worked with the following Legislative Joint Auditing Committee chairs:

31 (1) Senator Randy Laverty and Representative J.R. Rogers from 2007 to  
32 2008;

33 (2) Senator Bobby Glover and Representative Johnny Hoyt from 2009 to  
34 2010;

35 (3) Senator Bill Pritchard and Representative Tim Summers from 2011 to  
36 2012;

1 (4) Senator Bryan King and Representative Kim Hammer from 2013 to  
2 2014;

3 (5) Senator Jimmy Hickey, Jr. and Representative Mary Broadaway from  
4 2015 to 2016;

5 (6) Senator Jimmy Hickey, Jr. and Representative Richard Womack from  
6 2017 to 2018;

7 (7) Senator Jason Rapert and Representative Richard Womack from 2019  
8 to 2020;

9 (8) Senator Ronald Caldwell and Representative Richard Womack from  
10 2021 to 2022; and

11 (9) Senator David Wallace and Representative Jimmy Gazaway from 2023  
12 to 2024; and

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14 WHEREAS, Mr. Norman's currently manages a professional staff that  
15 includes over one hundred sixty (160) licensed certified public accountants;  
16 and

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18 WHEREAS, Mr. Norman was responsible for many professional advancements  
19 to Arkansas Legislative Audit, including the:

20 (1) Transition to electronic work papers;

21 (2) Incorporation of data mining into practically all audit  
22 engagements;

23 (3) Initiation of cybersecurity reviews; and

24 (4) Transition from a weeklong Continuing Professional Education  
25 training to impactful two (2) day trainings with online and in-person  
26 trainings offered over the course of the year; and

27  
28 WHEREAS, Mr. Norman's contributions to the auditor profession include:

29 (1) Serving as president of the National State Auditors  
30 Association in 2014;

31 (2) Serving as president of the National Association of State  
32 Auditors, Comptrollers, and Treasurers in 2018;

33 (3) Serving on and chairing various National State Auditors  
34 Association committees including E-Government, Human Resources, and Single  
35 Audit; and

36 (4) Representing Arkansas Legislative Audit and the State of

1 Arkansas through participation in various roles in the National Conference of  
2 State Legislators and intergovernmental Audit Forums including the Southwest  
3 Intergovernmental Audit Forum and National Intergovernmental Audit Forum; and  
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5 WHEREAS, Mr. Norman has been recognized for his excellence in the  
6 accounting profession by:

7 (1) The American Institute of Certified Public Accountants in  
8 2012;

9 (2) The Arkansas Society of CPAs in 2012; and

10 (3) An honorary resolution presented in 2023 by the National  
11 State Auditors Association; and  
12

13 WHEREAS, by leading Arkansas Legislative Audit as the Legislative  
14 Auditor for seventeen (17) years, Mr. Norman has impacted citizens and the  
15 State of Arkansas by continuing to ensure the accountability of taxpayer  
16 funds and providing the General Assembly the tools to oversee the use of  
17 taxpayer funds throughout the state; and  
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19 WHEREAS, Mr. Norman's dedication to the General Assembly has resulted  
20 in a lasting impact on the institution and its practices,  
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22 NOW THEREFORE,

23 BE IT RESOLVED BY THE SENATE OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE  
24 STATE OF ARKANSAS:

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26 THAT the Senate:

27 (1) Commend Roger Allan Norman for his distinguished service to  
28 the State of Arkansas and the legislative branch of government;

29 (2) Thank him for his countless contributions; and

30 (3) Wish him all the best in his retirement.  
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32 BE IT FURTHER RESOLVED THAT, upon adoption, the Secretary of the Senate shall  
33 provide a copy of this resolution to Roger Allan Norman.  
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