

[West's Arkansas Code Annotated](#)

[Title 21. Public Officers and Employees](#)

[Chapter 2. Commission, Oath, and Bond \(Refs & Annos\)](#)

[Subchapter 7. Self-Insured Fidelity Bond Program \(Refs & Annos\)](#)

A.C.A. § 21-2-708

§ 21-2-708. Losses--Notice--Proof

Effective: July 28, 2021

[Currentness](#)

(a) The Legislative Auditor, with the approval of the Legislative Joint Auditing Committee, shall give notice and make proof of loss to the Governmental Bonding Board under the Self-Insured Fidelity Bond Program on behalf of a participating governmental entity when the audit of the records of the participating governmental entity reflects unauthorized disbursements or unaccounted-for funds or property for which the public official, officer, or employee may be liable.

(b) If an audit reflects unauthorized disbursements or unaccounted-for funds or property for which a public official, officer, or employee may be liable, then the Legislative Auditor shall request that:

(1) The appropriate prosecuting attorney or the Attorney General assist the state or the appropriate political subdivision in obtaining restitution; and

(2) The appropriate city attorney, county attorney, prosecuting attorney, or the Attorney General assist the state or appropriate political subdivision in filing a civil lawsuit against the public official, officer, or employee if the board determines that civil remedies should be pursued under [§ 21-2-709\(a\)](#).

(c)(1) To obtain restitution under subsection (b) of this section and as authorized by [§ 5-4-205](#), the board shall consider the Self-Insured Fidelity Bond Program and the participating governmental entity as victims.

(2) In any criminal prosecution against the official or employee causing the loss, where such official or employee enters a plea of guilty or nolo contendere, or is found guilty following a trial, restitution shall be awarded to the participating governmental entity for the entire amount of its unreimbursed losses and to the program for the entire amount of its payment to the participating governmental entity.

#### Credits

Acts of 1987, Act 728, § 12; [Acts of 1993, Act 179, § 2](#); [Acts of 1993, Act 319, § 3](#); [Acts of 2013, Act 1056, § 1, eff. Aug. 16, 2013](#); [Acts of 2015, Act 231, § 2, eff. July 22, 2015](#); [Acts of 2021, Act 367, § 6, eff. July 28, 2021](#).

A.C.A. § 21-2-708, AR ST § 21-2-708

The constitution and statutes are current through acts of the 2023 Regular Session of the 94th Arkansas General Assembly effective August 1, 2023. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through July 26, 2023.

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