

**OFFICE OF THE PROSECUTING ATTORNEY**

**First Judicial District**

**Cross, Lee, Monroe, Phillips, St. Francis, and Woodruff  
Counties**

**Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

---



PROSECUTING ATTORNEY, FIRST JUDICIAL DISTRICT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Other Information (Unaudited)

2

# Arkansas

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, First Judicial District  
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of prosecuting attorneys, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, First Judicial District as of and for the year ended December 31, 2022, and have issued our report thereon dated April 27, 2023. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relate to the following official who held office during 2022:

Prosecuting Attorney: Todd Murray

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, the Prosecuting Attorney, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in cursive script that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
April 27, 2023  
LOPA00122

PROSECUTING ATTORNEY, FIRST JUDICIAL DISTRICT  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Fund- Victim/ Witness
Cash Balance, January 1, 2022	\$ 300,798	\$ 21,603
Receipts:		
Federal grants		195,939
Interest	419	
Fines and cost	61,188	72,432
Refund from state crime lab	6,678	
Total Receipts	<u>68,285</u>	<u>268,371</u>
Disbursements:		
Law enforcement	33,703	
Social service		218,870
Court ordered refund	33,325	
Total Disbursements	<u>67,028</u>	<u>218,870</u>
Cash Balance, December 31, 2022	<u>\$ 302,055</u>	<u>\$ 71,104</u>

PROSECUTING ATTORNEY, FIRST JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 2

1. Cash balances on the Financial Schedules include demand and savings accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
Cross County Drug Control, Monroe County Drug Control, and St. Francis County Drug Control accounts
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31, 2022</u>
St Francis County Holding & Asset Forfeiture Funds	\$ 129,921
Cross County Holding	34,958

These balances represent forfeitures and hot check restitutions that have not been transferred to the appropriate entities.

4. The Prosecuting Attorney's capital assets records are summarized below:

	<u>December 31, 2022</u>
Equipment	<u><u>\$ 114,195</u></u>