

OFFICE OF THE PROSECUTING ATTORNEY

First Judicial District

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

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, FIRST JUDICIAL DISTRICT
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Other Information (Unaudited)

2

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
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, 2024, and have issued our report thereon dated April 22, 2025. These procedures were not performed for the First Judicial District Drug Task Force. 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 relates to the following official who held office during 2024:

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 22, 2025
LOPA00124

PROSECUTING ATTORNEY, FIRST JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Fund Victim/Witness
Cash Balance, January 1, 2024	\$ 398,809	\$ 66,616
Receipts:		
Federal grants		201,832
Interest	1,412	
Forfeitures and Fines	49,135	6,832
Total Receipts	<u>50,547</u>	<u>208,664</u>
Disbursements:		
Law enforcement	890	
Social Services		222,711
Total Disbursements	<u>890</u>	<u>222,711</u>
Cash Balance, December 31, 2024	<u>\$ 448,466</u>	<u>\$ 52,569</u>

PROSECUTING ATTORNEY, FIRST JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(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,</u> <u>2024</u>
St. Francis County Holding & Asset Forfeiture Funds	\$ 90,791
Cross County Holding	24,472

These balances represent forfeitures that have not been transferred to the appropriate entities.

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

	<u>December 31,</u> <u>2024</u>
Equipment	<u><u>\$ 54,042</u></u>