

OFFICE OF THE PROSECUTING ATTORNEY

Second Judicial District

**Clay, Craighead, Crittenden, Greene, Mississippi, and
Poinsett Counties**

Financial and Compliance Report

December 31, 2022



PROSECUTING ATTORNEY, SECOND JUDICIAL DISTRICT
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FOR THE YEAR ENDED DECEMBER 31, 2022

Financial and Compliance Report

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Second 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, Second Judicial District as of and for the year ended December 31, 2022, and have issued our report thereon dated November 13, 2023. These procedures were not performed for the Second 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 relate to the following official who held office during 2022:

Prosecuting Attorney: Keith Chrestman

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, reading "Roger A. Norman".

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

Little Rock, Arkansas
November 13, 2023
LOPA00222

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2022	\$ 172,334	\$ 181,421
Receipts:		
Hot check fees	2,717	
Fines, forfeitures, and costs	18,408	72,520
Interest	142	288
Other	4	
Total Receipts	<u>21,271</u>	<u>72,808</u>
Disbursements:		
Law enforcement	<u>81,313</u>	<u>64,232</u>
Cash Balance, December 31, 2022	<u><u>\$ 112,292</u></u>	<u><u>\$ 189,997</u></u>

PROSECUTING ATTORNEY, SECOND JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

	Victim Assistance	Cybercrime	Totals
Cash Balance, January 1, 2022	\$ 176,247	\$ 5,174	\$ 181,421
Receipts:			
Fines, forfeitures, and costs	68,886	3,634	72,520
Interest	287	1	288
Total Receipts	<u>69,173</u>	<u>3,635</u>	<u>72,808</u>
Disbursements:			
Law enforcement	<u>64,177</u>	<u>55</u>	<u>64,232</u>
Cash Balance, December 31, 2022	<u><u>\$ 181,243</u></u>	<u><u>\$ 8,754</u></u>	<u><u>\$ 189,997</u></u>

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

Schedule 3

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:
Craighead County Hot Check, Craighead County Deputy Prosecutor, Greene County Hot Check, Greene County Drug, Poinsett County Hot Check, Poinsett County Asset Forfeiture, Crittenden County Asset Forfeiture, Crittenden County Equitable Sharing, and Crittenden County Tobacco Forfeiture
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2022
Craighead County Hot Check Trust	\$ 112,223
Crittenden County Asset Forfeiture Holding	63
Craighead County Asset Forfeiture	2,837

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:

	December 31, 2022
Equipment	<u><u>\$ 42,650</u></u>