

OFFICE OF THE PROSECUTING ATTORNEY

Third Judicial District

Jackson, Lawrence, Randolph, and Sharp Counties

Financial and Compliance Report

December 31, 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, THIRD JUDICIAL DISTRICT
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Arkansas

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Third 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, Third Judicial District as of and for the year ended December 31, 2021, and have issued our report thereon dated October 25, 2022. These procedures were not performed for the Drug Task Force account. 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 2021:

Prosecuting Attorney: Ryan Cooper

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
October 25, 2022
LOPA00321

PROSECUTING ATTORNEY, THIRD JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Fund (Victims of Crime Advocates)
Cash Balance, January 1, 2021	<u>\$ 97,226</u>	<u>\$ 37,626</u>
Receipts:		
Hot check fees	5,459	
Federal grants		164,230
Interest	59	44
County Aid	63,000	20,000
City Aid	2,500	
Other	5,530	
Forfeitures	7,566	
Total Receipts	<u>84,114</u>	<u>184,274</u>
Disbursements:		
Law enforcement	<u>102,980</u>	<u>192,701</u>
Cash Balance, December 31, 2021	<u><u>\$ 78,360</u></u>	<u><u>\$ 29,199</u></u>

PROSECUTING ATTORNEY, THIRD JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(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:
Jackson, Lawrence, Randolph, and Sharp County Hot Check Fee accounts; Contingent Expense Allowance; and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31,</u> <u>2021</u>
Asset Forfeiture Fund	\$ 2,422
Hot Check Trust Fund	8,611
Randolph County Fine and Court Cost Trust	2,907

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,</u> <u>2021</u>
Equipment	<u>\$ 14,376</u>