

OFFICE OF THE PROSECUTING ATTORNEY

Third Judicial District

Jackson, Lawrence, Randolph, and Sharp Counties

Financial and Compliance Report

December 31, 2024

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, 2024, and have issued our report thereon dated April 8, 2025. These procedures were not performed for the 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: Devon Holder

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 8, 2025
LOPA00324

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

Schedule 1

	General Fund	Special Revenue Fund (Victims of Crime Advocates)
Cash Balance, January 1, 2024	\$ 42,547	\$ 44,528
Receipts:		
Hot check fees	795	
Federal grants		103,889
Interest	15	575
County aid	43,000	20,000
Forfeitures	11,466	
Total Receipts	<u>55,276</u>	<u>124,464</u>
Disbursements:		
Law enforcement	<u>73,193</u>	<u>110,964</u>
Cash Balance, December 31, 2024	<u>\$ 24,630</u>	<u>\$ 58,028</u>

PROSECUTING ATTORNEY, THIRD 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:
Jackson, Lawrence, Randolph, and Sharp Hot Check Fee Accounts; Contingent Expense Allowance; and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
Asset Forfeiture Fund	\$ 76,896
Jackson County Hot Check Trust	1,635
Lawrence County Hot Check Trust	2,768
Randolph County Hot Check Trust	4,646
Sharp County Hot Check Trust	563
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.