

**OFFICE OF THE PROSECUTING ATTORNEY**

**Fourth Judicial District**

**Washington and Madison Counties**

**Financial and Compliance Report**

**December 31, 2021 and 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE

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Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Fourth 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, Fourth Judicial District as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated August 18, 2022. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following official who held office during 2021 and 2020:

Prosecuting Attorney: Matt Durrett

During our evaluation, nothing came to our attention that would warrant disclosure in this report, except for the following:

Six unauthorized withdrawals totaling \$3,288 were made from the Prosecuting Attorney's bank account in October 2021 and November 2021. Entity personnel discovered the unauthorized withdrawals upon reconciliation of the affected bank account, and the funds were recovered from the bank.

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  
August 18, 2022  
LOPA00421

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

Schedule 1

	General Fund
Cash Balance, January 1, 2021	<u>\$ 265,686</u>
Receipts:	
Hot check fees	4,197
Forfeitures	51,072
Other	<u>100</u>
Total Receipts	<u>55,369</u>
Disbursements:	
Law enforcement	<u>68,135</u>
Cash Balance, December 31, 2021	<u><u>\$ 252,920</u></u>

PROSECUTING ATTORNEY, FOURTH JUDICIAL DISTRICT  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

Schedule 2

	General Fund
Cash Balance, January 1, 2020	<u>\$ 326,780</u>
Receipts:	
Hot check fees	6,264
Forfeitures	<u>19,620</u>
Total Receipts	<u>25,884</u>
Disbursements:	
Law enforcement	<u>86,978</u>
Cash Balance, December 31, 2020	<u><u>\$ 265,686</u></u>

PROSECUTING ATTORNEY, FOURTH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020  
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
Collection Fee account and Drug Control Fund
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2021	December 31, 2020
Asset Forfeiture Fund	\$ 226,550	\$ 239,081
Hot Check Restitution Fund	27,310	27,143
Court Ordered Restitution Fund	169,053	169,314

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, 2021	December 31, 2020
Equipment	<u>\$ 7,239</u>	<u>\$ 7,239</u>