

OFFICE OF THE PROSECUTING ATTORNEY

Fourth Judicial District

Washington and Madison Counties

Financial and Compliance Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, FOURTH JUDICIAL DISTRICT
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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, 2023 and 2022, and have issued our report thereon dated March 19, 2024. 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 2023 and 2022:

Prosecuting Attorney: Matt Durrett

During our evaluation, nothing came to our attention that would warrant disclosure in this report period.

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
March 19, 2024
LOPA00423

PROSECUTING ATTORNEY, FOURTH JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

Schedule 1

	General Fund
Cash Balance, January 1, 2023	<u>\$ 167,101</u>
Receipts:	
Hot check fees	3,297
Forfeitures	<u>34,650</u>
Total Receipts	<u>37,947</u>
Disbursements:	
Law enforcement	<u>59,345</u>
Cash Balance, December 31, 2023	<u><u>\$ 145,703</u></u>

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

Schedule 2

	General Fund
Cash Balance, January 1, 2022	<u>\$ 252,920</u>
Receipts:	
Hot check fees	2,376
Forfeitures	58,342
Other	<u>2,951</u>
Total Receipts	<u>63,669</u>
Disbursements:	
Law enforcement	<u>149,488</u>
Cash Balance, December 31, 2022	<u><u>\$ 167,101</u></u>

PROSECUTING ATTORNEY, FOURTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
(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, 2023	December 31, 2022
Asset Forfeiture Fund	\$ 137,313	\$ 86,203
Hot Check Trust Fund	32,859	29,777
Court Ordered Restitution Fund	180,011	175,847

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, 2023	December 31, 2022
Equipment	<u>\$ 7,239</u>	<u>\$ 7,239</u>