

**OFFICE OF THE PROSECUTING ATTORNEY**

**Fifth Judicial District**

**Pope, Johnson, and Franklin Counties**

**Financial and Compliance Report**

**December 31, 2023 and 2022**

**LEGISLATIVE JOINT AUDITING COMMITTEE**

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# Arkansas



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## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Fifth 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, Fifth Judicial District as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated January 14, 2025. 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 2023 and 2022:

Prosecuting Attorney: Jeff Phillips

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 black ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
January 14, 2025  
LOPA00523

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2023	\$ 21,692	\$ 27,643
Receipts:		
Hot check fees	5,744	
Forfeitures	5,206	
Federal grants		267,085
Interest	12	
County funds		18,400
Other	25,198	
Transfers in		8,547
Total Receipts	36,160	294,032
Disbursements:		
Law enforcement	30,546	292,899
Transfers out		8,547
Total Disbursements	30,546	301,446
Cash Balance, December 31, 2023	\$ 27,306	\$ 20,229

PROSECUTING ATTORNEY, FIFTH JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 2

	<u>Victim/Witness</u>	<u>Violence Against Women Act</u>	<u>Federal Forfeitures</u>	<u>Totals</u>
Cash Balance, January 1, 2023	<u>\$ 23,759</u>	<u>\$ 3,269</u>	<u>\$ 615</u>	<u>\$ 27,643</u>
Receipts:				
Federal grants	200,232	66,853		267,085
County funds	18,400			18,400
Transfers in		8,547		8,547
Total Receipts	<u>218,632</u>	<u>75,400</u>		<u>294,032</u>
Disbursements:				
Law enforcement	220,742	72,157		292,899
Transfers out	8,547			8,547
Total Disbursements	<u>229,289</u>	<u>72,157</u>		<u>301,446</u>
Cash Balance, December 31, 2023	<u>\$ 13,102</u>	<u>\$ 6,512</u>	<u>\$ 615</u>	<u>\$ 20,229</u>

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

Schedule 3

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2022	<u>\$ 8,482</u>	<u>\$ 26,702</u>
Receipts:		
Hot check fees	4,518	
Forfeitures	11,838	
Federal grants		259,774
Interest	7	
County funds		18,400
Other	24,899	
Transfers in		2,254
Total Receipts	<u>41,262</u>	<u>280,428</u>
Disbursements:		
Law enforcement	28,052	277,233
Transfers out		2,254
Total Disbursements	<u>28,052</u>	<u>279,487</u>
Cash Balance, December 31, 2022	<u>\$ 21,692</u>	<u>\$ 27,643</u>

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

Schedule 4

	<u>Victim/Witness</u>	<u>Violence Against Women Act</u>	<u>Federal Forfeitures</u>	<u>Totals</u>
Cash Balance, January 1, 2022	<u>\$ 23,555</u>	<u>\$ 2,532</u>	<u>\$ 615</u>	<u>\$ 26,702</u>
Receipts:				
Federal grants	192,624	67,150		259,774
County funds	18,400			18,400
Transfers in		2,254		2,254
Total Receipts	<u>211,024</u>	<u>69,404</u>		<u>280,428</u>
Disbursements:				
Law enforcement	208,566	68,667		277,233
Transfers out	2,254			2,254
Total Disbursements	<u>210,820</u>	<u>68,667</u>		<u>279,487</u>
Cash Balance, December 31, 2022	<u>\$ 23,759</u>	<u>\$ 3,269</u>	<u>\$ 615</u>	<u>\$ 27,643</u>

PROSECUTING ATTORNEY, FIFTH JUDICIAL DISTRICT  
 OTHER INFORMATION  
 FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
 (UNAUDITED)

Schedule 5

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:  
 PA Fees (General) and Drug Control (Operating)
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2023	December 31, 2022
Asset Forfeiture Fund	\$ 492	\$ 491
Hot Check Trust	111,867	110,665
Escrow	18,207	18,205

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	\$ 86,310	\$ 81,359