

OFFICE OF THE PROSECUTING ATTORNEY

Fifth Judicial District

Pope, Johnson, and Franklin Counties

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, FIFTH JUDICIAL DISTRICT
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FOR THE YEAR ENDED DECEMBER 31, 2024

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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 year ended December 31, 2024, and have issued our report thereon dated October 10, 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 2024:

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 light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
October 10, 2025
LOPA00524

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	\$ 27,306	\$ 20,229
Receipts:		
Hot check fees	2,581	
Forfeitures	30,317	
Federal grants		382,098
Interest	21	
County funds		18,400
Other	29,740	422
Transfers in		476
Total Receipts	62,659	401,396
Disbursements:		
Law enforcement	28,777	386,579
Transfers out		476
Total Disbursements	28,777	387,055
Cash Balance, December 31, 2024	\$ 61,188	\$ 34,570

PROSECUTING ATTORNEY, FIFTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	<u>Victim/Witness</u>	<u>Violence Against Women Act</u>	<u>Federal Forfeitures</u>	<u>Totals</u>
Cash Balance, January 1, 2024	<u>\$ 13,102</u>	<u>\$ 6,512</u>	<u>\$ 615</u>	<u>\$ 20,229</u>
Receipts:				
Federal grants	259,121	122,977		382,098
County funds	18,400			18,400
Other	422			422
Transfers in		476		476
Total Receipts	<u>277,943</u>	<u>123,453</u>		<u>401,396</u>
Disbursements:				
Law enforcement	273,460	113,119		386,579
Transfers out	476			476
Total Disbursements	<u>273,936</u>	<u>113,119</u>		<u>387,055</u>
Cash Balance, December 31, 2024	<u>\$ 17,109</u>	<u>\$ 16,846</u>	<u>\$ 615</u>	<u>\$ 34,570</u>

PROSECUTING ATTORNEY, FIFTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

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:

	<u>December 31,</u> <u>2024</u>
Asset Forfeiture Fund	\$ 526
Hot Check Trust Fund	112,378
Escrow	18,209

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>2024</u>
Equipment	<u>\$ 90,499</u>