

**OFFICE OF THE PROSECUTING ATTORNEY**

**Sixth Judicial District**

**Pulaski and Perry Counties**

**Financial and Compliance Report**

**December 31, 2022**

**LEGISLATIVE JOINT AUDITING COMMITTEE**

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## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Sixth 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, Sixth Judicial District as of and for the year ended December 31, 2022, and have issued our report thereon dated September 13, 2023. 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 2022:

Prosecuting Attorney: Larry Jegley

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

Handwritten signature of Roger A. Norman in cursive.

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
September 13, 2023  
LOPA00622

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2022	\$ 2,761	\$ 64,701
Receipts:		
Hot check fees	36,369	
Interest		169
Asset Forfeitures		82,877
Total Receipts	36,369	83,046
Disbursements:		
Law enforcement	36,164	90,736
Cash Balance, December 31, 2022	\$ 2,966	\$ 57,011

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

Schedule 2

	<u>Drug Control</u>	<u>Equitable Sharing</u>	<u>Totals</u>
Cash Balance, January 1, 2022	<u>\$ 61,224</u>	<u>\$ 3,477</u>	<u>\$ 64,701</u>
Receipts:			
Interest	158	11	169
Asset Forfeitures	<u>82,877</u>		<u>82,877</u>
Total Receipts	<u>83,035</u>	<u>11</u>	<u>83,046</u>
Disbursements:			
Law enforcement	<u>90,736</u>		<u>90,736</u>
Cash Balance, December 31, 2022	<u><u>\$ 53,523</u></u>	<u><u>\$ 3,488</u></u>	<u><u>\$ 57,011</u></u>

PROSECUTING ATTORNEY, SIXTH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

1. Cash balances on the Financial Schedules include demand accounts.

2. The cash balance at year-end in the custodial fund is as follows:

	<u>December 31,</u> <u>2022</u>
Asset Forfeiture Fund	\$ 17,330

This balance represents forfeitures that have not been transferred to the appropriate entities.

3. The Prosecuting Attorney's capital assets records are summarized below:

	<u>December 31,</u> <u>2022</u>
Equipment	<u>\$ 123,636</u>