

OFFICE OF THE PROSECUTING ATTORNEY

Sixth Judicial District

Pulaski and Perry Counties

Financial and Compliance Report

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SIXTH JUDICIAL DISTRICT
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FOR THE YEAR ENDED DECEMBER 31, 2023

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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, 2023, and have issued our report thereon dated May 1, 2024. 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:

Prosecuting Attorney: Will Jones

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 cursive script that reads "Roger A. Norman".

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

Little Rock, Arkansas
May 1, 2024
LOPA00623

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2023	<u>\$ 2,966</u>	<u>\$ 57,011</u>
Receipts:		
Hot check fees	34,647	
Interest		214
Asset Forfeiture		127,655
Total Receipts	<u>34,647</u>	<u>127,869</u>
Disbursements:		
Law enforcement	<u>35,575</u>	<u>161,881</u>
Cash Balance, December 31, 2023	<u><u>\$ 2,038</u></u>	<u><u>\$ 22,999</u></u>

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

Schedule 2

	<u>Drug Control</u>	<u>Equitable Sharing</u>	<u>Totals</u>
Cash Balance, January 1, 2023	<u>\$ 53,523</u>	<u>\$ 3,488</u>	<u>\$ 57,011</u>
Receipts:			
Interest	197	17	214
Asset Forfeitures	<u>127,655</u>		<u>127,655</u>
Total Receipts	<u>127,852</u>	<u>17</u>	<u>127,869</u>
Disbursements:			
Law enforcement	<u>161,881</u>		<u>161,881</u>
Cash Balance, December 31, 2023	<u><u>\$ 19,494</u></u>	<u><u>\$ 3,505</u></u>	<u><u>\$ 22,999</u></u>

PROSECUTING ATTORNEY, SIXTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

Schedule 3

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, 2023</u>
Asset Forfeiture Fund	\$ 5,352

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, 2023</u>
Equipment	<u><u>\$ 123,636</u></u>