

OFFICE OF THE PROSECUTING ATTORNEY
Ninth Judicial District West
Little River, Sevier, Howard and Pike Counties
Financial and Compliance Report

December 31, 2024 and 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT WEST
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Ninth Judicial District West
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, Ninth Judicial District West as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated July 28, 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 and 2023:

Prosecuting Attorney: Jana Bradford

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".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 28, 2025
LOPA00924

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

Schedule 1

	General Fund
Cash Balance, January 1, 2024	\$ 60,418
Receipts:	
Hot check fees	1,760
Forfeitures	74,055
Total Receipts	75,815
Disbursements:	
Law enforcement	32,788
Cash Balance, December 31, 2024	\$ 103,445

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

Schedule 2

	General Fund
Cash Balance, January 1, 2023	\$ 82,789
Receipts:	
Hot check fees	6,748
Forfeitures	31,685
Total Receipts	38,433
Disbursements:	
Law enforcement	60,804
Cash Balance, December 31, 2023	\$ 60,418

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT WEST
 OTHER INFORMATION
 FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
 (UNAUDITED)

- 1. Cash balances on the Financial Schedules include demand accounts.
- 2. The General Fund column on the Financial Schedules includes the following bank accounts:
 Hot Check Fee Account
 Drug Control Fund
- 3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024	December 31, 2023
Asset Forfeiture Fund	\$ 120,183	\$ 203,657
Hot Check Trust Fund	11,595	13,215

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, 2024	December 31, 2023
Equipment	\$ 35,889	\$ 38,358