

OFFICE OF THE PROSECUTING ATTORNEY

Ninth Judicial District East

Clark County

Financial and Compliance Report

December 31, 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST
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FOR THE YEAR ENDED DECEMBER 31, 2021

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LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

Financial and Compliance Report

Prosecuting Attorney, Ninth Judicial District East
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 East as of and for the year ended December 31, 2021, and have issued our report thereon dated April 10, 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 2021:

Prosecuting Attorney: Dan Turner

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, reading "Roger A. Norman".

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

Little Rock, Arkansas
April 10, 2023
LOPA01021

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2021	\$ 93,358	\$ 15,210
Receipts:		
Hot check fees	1,193	
Fines, forfeitures, and costs	60,108	6,148
State grants		5,839
Federal grants		59,796
Interest	120	
Total Receipts	<u>61,421</u>	<u>71,783</u>
Disbursements:		
Law enforcement	<u>43,460</u>	<u>42,586</u>
Cash Balance, December 31, 2021	<u>\$ 111,319</u>	<u>\$ 44,407</u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (UNAUDITED)

Schedule 2

	Drug Crime Fee Grant	Local Victim Restitution	Violence Against Women Assistance	Totals
Cash Balance, January 1, 2021		\$ 9,065	\$ 6,145	\$ 15,210
Receipts:				
Fines, forfeitures, and costs		6,148		6,148
State grants	\$ 5,839			5,839
Federal grants			59,796	59,796
Total Receipts	<u>5,839</u>	<u>6,148</u>	<u>59,796</u>	<u>71,783</u>
Disbursements:				
Law enforcement	<u>2,748</u>	<u>4,767</u>	<u>35,071</u>	<u>42,586</u>
Cash Balance, December 31, 2021	<u>\$ 3,091</u>	<u>\$ 10,446</u>	<u>\$ 30,870</u>	<u>\$ 44,407</u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Schedule 3

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 and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31, 2021</u>
Hot Check Trust	\$ 1,044
Asset Seizure	2,605
Credit Card Payment	1,067

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, 2021</u>
Equipment	<u>\$ 62,042</u>