

**OFFICE OF THE PROSECUTING ATTORNEY**

**Ninth Judicial District East**

**Clark County**

**Financial and Compliance Report**

**December 31, 2023 and 2022**

**LEGISLATIVE JOINT AUDITING COMMITTEE**

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PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST  
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# Arkansas



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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 years ended December 31, 2023 and 2022, and have issued our report thereon dated June 5, 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 and 2022:

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
June 5, 2024  
LOPA01023

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

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2023	<u>\$ 75,672</u>	<u>\$ 46,359</u>
Receipts:		
Hot check fees	450	
Fines, forfeitures and costs	5,112	6,793
State grants		50,000
Federal grants		145,005
Interest	74	
Transfers in	5,100	
Total Receipts	<u>10,736</u>	<u>201,798</u>
Disbursements:		
Law enforcement	35,041	167,825
Transfers out	100	5,000
Total Disbursements	<u>35,141</u>	<u>172,825</u>
Cash Balance, December 31, 2023	<u>\$ 51,267</u>	<u>\$ 75,332</u>

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

Schedule 2

	Drug Crime Fee Grant	Local Victim Restitution	Violence Against Women Assistance	Sexual Assault Grant	Totals
Cash Balance, January 1, 2023	\$ 5,817	\$ 13,624	\$ 21,879	\$ 5,039	\$ 46,359
Receipts:					
Fines, forfeitures and costs		6,793			6,793
State grants				50,000	50,000
Federal grants	38,749		69,712	36,544	145,005
Total Receipts	<u>38,749</u>	<u>6,793</u>	<u>69,712</u>	<u>86,544</u>	<u>201,798</u>
Disbursements:					
Law enforcement	44,566	3,305	59,025	60,929	167,825
Transfers out				5,000	5,000
Total Disbursements	<u>44,566</u>	<u>3,305</u>	<u>59,025</u>	<u>65,929</u>	<u>172,825</u>
Cash Balance, December 31, 2023	<u>\$ 0</u>	<u>\$ 17,112</u>	<u>\$ 32,566</u>	<u>\$ 25,654</u>	<u>\$ 75,332</u>

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

Schedule 3

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2022	<u>\$ 111,319</u>	<u>\$ 44,407</u>
Receipts:		
Hot check fees	1,191	
Fines, forfeitures and costs	13,799	7,877
Federal grants		92,346
Interest	99	
Other		72
Transfers in		5,000
Total Receipts	<u>15,089</u>	<u>105,295</u>
Disbursements:		
Law enforcement	45,736	103,343
Transfers out	5,000	
Total Disbursements	<u>50,736</u>	<u>103,343</u>
Cash Balance, December 31, 2022	<u><u>\$ 75,672</u></u>	<u><u>\$ 46,359</u></u>

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

Schedule 4

	Drug Crime Fee Grant	Local Victim Restitution	Violence Against Women Assistance	Sexual Assault Grant	Totals
Cash Balance, January 1, 2022	\$ 3,091	\$ 10,446	\$ 30,870		\$ 44,407
Receipts:					
Fines, forfeitures and costs		7,877			7,877
Federal grants	20,556		67,572	\$ 4,218	92,346
Other			72		72
Transfers in				5,000	5,000
Total Receipts	<u>20,556</u>	<u>7,877</u>	<u>67,644</u>	<u>9,218</u>	<u>105,295</u>
Disbursements:					
Law enforcement	<u>17,830</u>	<u>4,699</u>	<u>76,635</u>	<u>4,179</u>	<u>103,343</u>
Cash Balance, December 31, 2022	<u>\$ 5,817</u>	<u>\$ 13,624</u>	<u>\$ 21,879</u>	<u>\$ 5,039</u>	<u>\$ 46,359</u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST  
 OTHER INFORMATION  
 FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
 (UNAUDITED)

Schedule 5

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:

	December 31, 2023	December 31, 2022
Hot Check Trust	\$ (111)	\$ (67)
Asset Seizure	3	19
Credit Card Payment	1,239	1,238

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, 2023	December 31, 2022
Equipment	\$ 80,889	\$ 68,656