

**OFFICE OF THE PROSECUTING ATTORNEY**

**Ninth Judicial District East**

**Clark County**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST  
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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 Judicial District as of and for the year ended December 31, 2024, and have issued our report thereon dated May 8, 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:

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" with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
May 8, 2025  
LOPA01024

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

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2024	\$ 51,267	\$ 75,332
Receipts:		
Hot check fees	402	
Fines, forfeitures and costs	26,138	4,584
Federal grants		156,449
Interest	36	
Other		550
Transfers in		28,845
Total Receipts	<u>26,576</u>	<u>190,428</u>
Disbursements:		
Law enforcement	39,801	162,843
Transfers out		28,845
Total Disbursements	<u>39,801</u>	<u>191,688</u>
Cash Balance, December 31, 2024	<u>\$ 38,042</u>	<u>\$ 74,072</u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 2

	Local Victim Restitution	Violence Against Women	Sexual Assault Grant	Totals
Cash Balance, January 1, 2024	\$ 17,112	\$ 32,566	\$ 25,654	\$ 75,332
Receipts:				
Fines, forfeitures and costs	4,584			4,584
Federal grants			156,449	156,449
Other		550		550
Transfers in			28,845	28,845
Total Receipts	<u>4,584</u>	<u>550</u>	<u>185,294</u>	<u>190,428</u>
Disbursements:				
Law enforcement	7,336	300	155,207	162,843
Transfers out		28,845		28,845
Total Disbursements	<u>7,336</u>	<u>29,145</u>	<u>155,207</u>	<u>191,688</u>
Cash Balance, December 31, 2024	<u>\$ 14,360</u>	<u>\$ 3,971</u>	<u>\$ 55,741</u>	<u>\$ 74,072</u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(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,</u> <u>2024</u>
Hot Check Trust	\$ 43
Asset Seizure	20,087
Credit Card Payment	1,404

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,</u> <u>2024</u>
Improvements	\$ 11,795
Equipment	<u>92,787</u>
Total	<u>\$ 104,582</u>