

**OFFICE OF THE PROSECUTING ATTORNEY**

**Tenth Judicial District**

**Ashley, Bradley, Chicot, Desha, and Drew Counties**

**Financial and Compliance Report**

**December 31, 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE

---



PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Other Information (Unaudited)

2

# Arkansas

**Sen. Ronald Caldwell**  
Senate Chair  
**Sen. Gary Stubblefield**  
Senate Vice Chair



**Rep. Richard Womack**  
House Chair  
**Rep. Nelda Speaks**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Tenth 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, Tenth Judicial District as of and for the year ended December 31, 2020, and have issued our report thereon dated April 12, 2022. 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 relate to the following official who held office during 2020:

Prosecuting Attorney: Thomas Deen

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  
April 12, 2022  
LOPA01120

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds Victim Assistance
Cash Balance January 1, 2020	<u>\$ 16,827</u>	<u>\$ 3,634</u>
Receipts:		
Hot check fees	4,374	
Prosecutor's expense allowance	85,060	
Federal grants		45,236
Seized asset sale	6,388	
Other	1,195	
Transfers in		1,500
Total Receipts	<u>97,017</u>	<u>46,736</u>
Disbursements:		
Law enforcement	93,226	49,599
Debt service	1,646	
Transfers out	1,500	
Total Disbursements	<u>96,372</u>	<u>49,599</u>
Cash Balance December 31, 2020	<u>\$ 17,472</u>	<u>\$ 771</u>

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

Schedule 2

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

	<u>December 31,</u> <u>2020</u>
Asset Forfeiture Fund	\$ 24,685
Hot Check Trust Fund	15,260

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>2020</u>
Equipment	<u>\$ 44,365</u>

5. The outstanding balance at year-end for long-term liabilities is as follows:

	<u>December 31,</u> <u>2020</u>
Leases payable	<u>\$ 549</u>