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

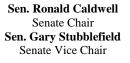
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Financial and Compliance Report

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Arkansas



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

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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)

	General Fund		Special Revenue Funds Victim Assistance	
Cash Balance January 1, 2020	\$	16,827	\$	3,634
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	,	97,017		46,736
Disbursements:				
Law enforcement		93,226		49,599
Debt service		1,646		
Transfers out		1,500		
Total Disbursements	,	96,372		49,599
Cash Balance December 31, 2020	\$	17,472	\$	771

Schedule 1

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT OTHER INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2020 (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: Operating, Hot Check Fees, and Drug Control

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

	Dec	December 31, 2020	
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:

December 31,				
	2020			
\$	44,365			

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

Equipment

Leases payable

December 31 2020	
\$	549

Schedule 2