

OFFICE OF THE PROSECUTING ATTORNEY

Tenth Judicial District

Ashley, Bradley, Chicot, Desha, and Drew Counties

Financial Information Report

December 31, 2022 and 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial Information 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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, Tenth Judicial District as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated July 25, 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 2022 and 2021:

Prosecuting Attorney: Thomas Deen

No issues 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", written over a white background.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 25, 2024
LOPA01122

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

Schedule 1

	General Fund	Special Revenue Fund Victim Assistance
Cash Balance, January 1, 2022	\$ 35,687	\$ 3,380
Receipts:		
Hot check fees	565	
Prosecutor's expense allowance	85,060	
Federal grants		33,429
Seized asset sale	14,651	
Transfers in		1,150
Total Receipts	100,276	34,579
Disbursements:		
Law enforcement	105,308	34,694
Transfers out	1,150	
Total Disbursements	106,458	34,694
Cash Balance, December 31, 2022	\$ 29,505	\$ 3,265

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

Schedule 2

	<u>General Fund</u>	<u>Special Revenue Fund Victim Assistance</u>
Cash Balance, January 1, 2021	<u>\$ 17,472</u>	<u>\$ 771</u>
Receipts:		
Hot check fees	115	
Prosecutor's expense allowance	85,060	
Federal grants		33,741
Seized asset sale	25,527	
Other	3,412	
Total Receipts	<u>114,114</u>	<u>33,741</u>
Disbursements:		
Law enforcement	<u>95,899</u>	<u>31,132</u>
Cash Balance, December 31, 2021	<u><u>\$ 35,687</u></u>	<u><u>\$ 3,380</u></u>

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 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:
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>2022</u>	<u>December 31,</u> <u>2021</u>
Asset Forfeiture Fund	\$ 4,326	\$ 70
Hot Check Trust Fund	39,545	43,641

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>2022</u>	<u>December 31,</u> <u>2021</u>
Equipment	<u>\$ 47,882</u>	<u>\$ 45,653</u>