

OFFICE OF THE PROSECUTING ATTORNEY

Eleventh Judicial District West

Jefferson and Lincoln Counties

Financial Information Report

December 31, 2022 and 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT - WEST
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial Information Report

Prosecuting Attorney, Eleventh Judicial District West
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, Eleventh Judicial District West as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated August 20, 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: Kyle Hunter

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", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 20, 2024
LOPA01222

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

Schedule 1

	General Fund	Special Revenue Fund - Victim Witness
Cash Balance, January 1, 2022	\$ 69,834	\$ 553
Receipts:		
Hot check fees	5,085	
Forfeitures	41,586	
Total Receipts	46,671	
Disbursements:		
Law enforcement	28,485	553
Cash Balance, December 31, 2022	\$ 88,020	\$ 0

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

Schedule 2

	General Fund	Special Revenue Fund - Victim Witness
Cash Balance, January 1, 2021	<u>\$ 52,130</u>	<u>\$ 553</u>
Receipts:		
Hot check fees	4,930	
Forfeitures	<u>30,693</u>	
Total Receipts	<u>35,623</u>	
Disbursements:		
Law enforcement	<u>17,919</u>	
Cash Balance, December 31, 2021	<u><u>\$ 69,834</u></u>	<u><u>\$ 553</u></u>

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT WEST
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:
Prosecuting Attorney Fees, Drug Control, Federal Seized Assets
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2022	December 31, 2021
Special Asset Forfeiture - Disbursement	\$ 1,181	\$ 1,181
Special Asset Forfeiture - Holding	214,677	307,013
Hot Check Trust	22,333	17,004
Arkansas State Police Company B	11,201	11,201
Totals	<u>\$ 249,392</u>	<u>\$ 336,399</u>

These balances represent forfeitures and hot check restitutions that have not been transferred to the appropriate entities and amounts (\$11,201) that belong to Arkansas State Police Company B maintained by the Prosecuting Attorney's office.

4. The Prosecuting Attorney's capital assets records are summarized below:

	December 31, 2022	December 31, 2021
Equipment	<u>\$ 92,907</u>	<u>\$ 92,707</u>

The capital assets as reflected on this schedule represent those fixed assets purchased from the General Fund and Special Revenue Fund and do not include those fixed assets purchased by Jefferson and Lincoln Counties.