

OFFICE OF THE PROSECUTING ATTORNEY

Eleventh Judicial District East

Arkansas County

Financial and Compliance Report

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
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FOR THE YEAR ENDED DECEMBER 31, 2023

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Arkansas



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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eleventh 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, Eleventh Judicial District East as of and for the year ended December 31, 2023, and have issued our report thereon dated May 21, 2025. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following official who held office during 2023:

Prosecuting Attorney: Tim Blair

Noncompliance with state law and accepted accounting practices was noted in the office and is reported below:

The Restitution account had an unidentified bank balance of \$2,088 at December 31, 2023.

The Circuit Court Fine Collection account had an unidentified bank balance of \$33,276 at December 31, 2023. A similar finding was noted in the previous six reports dating back to 2015.

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 horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 21, 2025
LOPA01323

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2023
 (UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2023	\$ 99,876	\$ 32,452
Receipts:		
Hot check fees	1,875	
Prosecutor's expense allowance	197,205	
Federal grants		400,257
Forfeitures	5,346	
Unclassified	4,168	
Total Receipts	<u>208,594</u>	<u>400,257</u>
Disbursements:		
Law enforcement	<u>132,196</u>	<u>398,672</u>
Cash Balance, December 31, 2023	<u>\$ 176,274</u>	<u>\$ 34,037</u>

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023
 (UNAUDITED)

Schedule 2

	Victim Assistance	DeWitt Confiscation	Totals
Cash Balance, January 1, 2023	\$ 31,131	\$ 1,321	\$ 32,452
Receipts:			
Federal grants	400,257		400,257
Disbursements:			
Law enforcement	398,672		398,672
Cash Balance, December 31, 2023	\$ 32,716	\$ 1,321	\$ 34,037

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
Prosecuting Attorney Expense, Hot Check Fee, and Confiscation (Drug Buy)
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31,</u> <u>2023</u>
Hot Check Trust	\$ 28
Restitution	20,770
Escrow	4,385
Circuit Court Fine Collection	58,344

These balances represent circuit court fines 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>2023</u>
Equipment	<u>\$ 18,544</u>