

OFFICE OF THE PROSECUTING ATTORNEY

Twelfth Judicial District

Sebastian County

Financial and Compliance Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

Prosecuting Attorney, Twelfth 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, Twelfth Judicial District as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated September 9, 2024. These procedures were not performed for the Twelfth Judicial District Drug Task Force. 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 2023 and 2022:

Prosecuting Attorney: Daniel Shue

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 black ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
September 9, 2024
LOPA01423

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2023	\$ 256,624	\$ 580,591
Receipts:		
Hot check fees	9,242	
State grants	10,000	
Federal grants	81,388	
Interest		7,242
Restitution fees	4,132	53,647
Circuit fine fees		134,929
Forfeitures	162,534	
Other	37,321	195
Total Receipts	304,617	196,013
Disbursements:		
Law enforcement	284,140	102,211
Cash Balance, December 31, 2023	\$ 277,101	\$ 674,393

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

Schedule 2

	Restitution Fee Fund	Circuit Fine Fee Fund	Federal Forfeitures Fund	Totals
Cash Balance, January 1, 2023	\$ 171,840	\$ 308,653	\$ 100,098	\$ 580,591
Receipts:				
Interest	2,312	4,930		7,242
Restitution fees	53,647			53,647
Circuit fine fees		134,929		134,929
Other	195			195
Total Receipts	<u>56,154</u>	<u>139,859</u>		<u>196,013</u>
Disbursements:				
Law enforcement	49,399	48,119	4,693	102,211
Cash Balance, December 31, 2023	<u>\$ 178,595</u>	<u>\$ 400,393</u>	<u>\$ 95,405</u>	<u>\$ 674,393</u>

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

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2022	\$ 269,436	\$ 500,002
Receipts:		
Hot check fees	6,856	
Federal grants	82,798	
Interest		431
Restitution fees	8,645	51,211
Circuit fine fees		124,550
Forfeitures	165,937	
Other	32,200	276
Total Receipts	296,436	176,468
Disbursements:		
Law enforcement	309,248	95,879
Cash Balance, December 31, 2022	\$ 256,624	\$ 580,591

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 4

	Restitution Fee Fund	Circuit Fine Fee Fund	Federal Forfeitures Fund	Totals
Cash Balance, January 1, 2022	\$ 160,680	\$ 237,596	\$ 101,726	\$ 500,002
Receipts:				
Interest	156	275		431
Restitution fees	51,211			51,211
Circuit fine fees		124,550		124,550
Other	225	51		276
Total Receipts	<u>51,592</u>	<u>124,876</u>		<u>176,468</u>
Disbursements:				
Law enforcement	40,432	53,819	1,628	95,879
Cash Balance, December 31, 2022	<u>\$ 171,840</u>	<u>\$ 308,653</u>	<u>\$ 100,098</u>	<u>\$ 580,591</u>

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
 OTHER INFORMATION
 FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
 (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:
 General Fund Fee Account and Drug Control Fund
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2023	December 31, 2022
Asset Forfeiture	\$ 10,241	\$ 17,750
Court Ordered Restitution	13,572	15,759
Circuit Court Fines	79,713	81,336
Escrow	60,191	73,426

These balances represent forfeitures and restitutions that have not been transferred to the appropriate entities.

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

	December 31, 2023	December 31, 2022
Equipment	\$ 214,708	\$ 174,411