

OFFICE OF THE PROSECUTING ATTORNEY

Twelfth Judicial District

Sebastian County

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
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FOR THE YEAR ENDED DECEMBER 31, 2024

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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 year ended December 31, 2024, and have issued our report thereon dated April 17, 2025. 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 2024:

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 dark ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 17, 2025
LOPA01424

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	<u>\$ 277,101</u>	<u>\$ 674,393</u>
Receipts:		
Hot check fees	6,587	
Federal grants	94,366	
Interest		10,895
Restitution fees	4,049	52,287
Circuit fine fees		114,924
Forfeitures	115,198	
Other	133,169	360
Total Receipts	<u>353,369</u>	<u>178,466</u>
Disbursements:		
Law enforcement	<u>344,243</u>	<u>103,987</u>
Cash Balance, December 31, 2024	<u><u>\$ 286,227</u></u>	<u><u>\$ 748,872</u></u>

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	Restitution Fee Fund	Circuit Fine Fee Fund	Federal Forfeitures Fund	Totals
Cash Balance, January 1, 2024	<u>\$ 178,595</u>	<u>\$ 400,393</u>	<u>\$ 95,405</u>	<u>\$ 674,393</u>
Receipts:				
Interest	3,166	7,729		10,895
Restitution fees	52,287			52,287
Circuit fine fees		114,924		114,924
Other	<u>360</u>			<u>360</u>
Total Receipts	<u>55,813</u>	<u>122,653</u>		<u>178,466</u>
Disbursements:				
Law enforcement	<u>52,442</u>	<u>51,545</u>		<u>103,987</u>
Cash Balance, December 31, 2024	<u><u>\$ 181,966</u></u>	<u><u>\$ 471,501</u></u>	<u><u>\$ 95,405</u></u>	<u><u>\$ 748,872</u></u>

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(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:
General Fund Fee Account and Drug Control Fund
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
Asset Forfeiture	\$ 15,240
Court Ordered Restitution	17,943
Circuit Court Fines	99,521
Escrow	55,551

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, 2024
Equipment	<u><u>\$ 287,461</u></u>