

**OFFICE OF THE PROSECUTING ATTORNEY**

**Thirteenth Judicial District**

**Calhoun, Cleveland, Columbia, Dallas, Ouachita, and  
Union Counties**

**Financial and Compliance Report**

**December 31, 2021 and 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE

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# Arkansas



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Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Thirteenth 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, Thirteenth Judicial District as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated July 14, 2023. 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 2021 and 2020:

Prosecuting Attorney: Jeffrey C. Rogers

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 cursive script that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
July 14, 2023  
LOPA01521

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2021	\$ 129,040	\$ 96,878
Receipts:		
Hot check fees	5,489	
Prosecutor's expense allowance	67,323	
Federal grants		189,396
County funds		52,371
Forfeitures	49,063	
Other		49
Total Receipts	<u>121,875</u>	<u>241,816</u>
Disbursements:		
Law enforcement	<u>85,759</u>	<u>223,874</u>
Cash Balance, December 31, 2021	<u>\$ 165,156</u>	<u>\$ 114,820</u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021  
 (UNAUDITED)

Schedule 2

	Ouachita County Victim/Witness	Tobacco Control	Totals
Cash Balance, January 1, 2021	\$ 95,895	\$ 983	\$ 96,878
Receipts:			
Federal grants	189,396		189,396
County funds	52,371		52,371
Other	49		49
Total Receipts	<u>241,816</u>		<u>241,816</u>
Disbursements:			
Law enforcement	<u>223,874</u>		<u>223,874</u>
Cash Balance, December 31, 2021	<u>\$ 113,837</u>	<u>\$ 983</u>	<u>\$ 114,820</u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2020	<u>\$ 93,495</u>	<u>\$ 68,113</u>
Receipts:		
Hot check fees	7,786	
Prosecutor's expense allowance	65,007	
Federal grants		191,154
County funds		44,250
Forfeitures	25,212	
Other		20,299
Total Receipts	<u>98,005</u>	<u>255,703</u>
Disbursements:		
Law enforcement	<u>62,460</u>	<u>226,938</u>
Cash Balance, December 31, 2020	<u><u>\$ 129,040</u></u>	<u><u>\$ 96,878</u></u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2020  
 (UNAUDITED)

Schedule 4

	Ouachita County Victim Witness	Tobacco Control	Totals
Cash Balance, January 1, 2020	\$ 67,130	\$ 983	\$ 68,113
Receipts:			
Federal grants	191,154		191,154
County funds	44,250		44,250
Other	20,299		20,299
Total Receipts	<u>255,703</u>		<u>255,703</u>
Disbursements:			
Law enforcement	<u>226,938</u>		<u>226,938</u>
Cash Balance, December 31, 2020	<u>\$ 95,895</u>	<u>\$ 983</u>	<u>\$ 96,878</u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020  
(UNAUDITED)

Schedule 5

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:  
Hot Check Fees, Prosecutor's Expense, and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2021	December 31, 2020
Asset Forfeiture Fund	\$ 500	\$ 860
Restitution Fund	33,315	18,995
Hot Check Trust - Columbia	1,327	635
Hot Check Trust - Ouachita	1,698	1,351
Hot Check Trust - Cleveland	280	411
Hot Check Trust - Union	1,581	341
Hot Check Trust - Dallas	1,429	261

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:

	December 31, 2021	December 31, 2020
Equipment	<u>\$ 13,615</u>	<u>\$ 13,615</u>

The Capital assets as reflected on this schedule represent those fixed assets purchased from the General Fund and Special Revenue Funds and do not include those fixed assets purchased by Calhoun, Cleveland, Columbia, Dallas Ouachita, and Union Counties.