

OFFICE OF THE PROSECUTING ATTORNEY

Fourteenth Judicial District

Baxter, Boone, Marion, and Newton Counties

Financial Information Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial Information Report

Prosecuting Attorney, Fourteenth 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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, Fourteenth Judicial District as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated April 7, 2025. 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: David Ethredge

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 7, 2025
LOPA01623

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

Schedule 1

	General Fund
Cash Balance, January 1, 2023	<u>\$ 11,450</u>
Receipts:	
Hot check fees	4,185
Prosecutor's expense allowance	<u>18,005</u>
Total Receipts	<u>22,190</u>
Disbursements:	
Law enforcement	<u>19,992</u>
Cash Balance, December 31, 2023	<u><u>\$ 13,648</u></u>

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

Schedule 2

	General Fund
Cash Balance, January 1, 2022	<u>\$ 21,763</u>
Receipts:	
Hot check fees	5,200
Prosecutor's expense allowance	12,660
Interest	<u>6</u>
Total Receipts	<u>17,866</u>
Disbursements:	
Law enforcement	28,152
Other	<u>27</u>
Total Disbursements	<u>28,179</u>
Cash Balance, December 31, 2022	<u><u>\$ 11,450</u></u>

PROSECUTING ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
(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:
Prosecutor's Reimbursement, Baxter County Hot Check Fee, Boone County Hot Check Fee, Marion County Hot Check Fee, and Tobacco Forfeiture
3. The cash balances at year-end in the custodial fund are as follows:

	December 31, 2023	December 31, 2022
Hot Check Trust Fund	\$ 38,356	\$ 37,765

These balances represent 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, 2023	December 31, 2022
Equipment	<u>\$ 26,553</u>	<u>\$ 26,553</u>