

**OFFICE OF THE PROSECUTING ATTORNEY**

**Fifteenth Judicial District**

**Yell, Conway, Logan, and Scott Counties**

**Financial and Compliance Report**

**December 31, 2021 and 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE



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Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Fifteenth 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, Fifteenth Judicial District as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated April 28, 2022. These procedures were not performed for the Drug Task Force Fund. 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 2021 and 2020:

Prosecuting Attorney: Tom Tatum II

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, reading "Roger A. Norman".

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

Little Rock, Arkansas  
April 28, 2022  
LOPA01721

PROSECUTING ATTORNEY, FIFTEENTH 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	\$ 12,559	\$ 221,517
Receipts:		
Hot check fees	6,495	
Federal grants		93,306
Forfeitures		54,578
Court costs		33,090
Contributions from counties	18,726	
Local funds		50,000
Other		11,751
Total Receipts	<u>25,221</u>	<u>242,725</u>
Disbursements:		
Law enforcement	<u>28,080</u>	<u>176,996</u>
Cash Balance, December 31, 2021	<u>\$ 9,700</u>	<u>\$ 287,246</u>

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

Schedule 2

	Victim/Witness Fund	Drug Control Fund	Totals
Cash Balance, January 1, 2021	<u>\$ 53,314</u>	<u>\$ 168,203</u>	<u>\$ 221,517</u>
Receipts:			
Federal grants	93,306		93,306
Forfeitures		54,578	54,578
Court costs	33,090		33,090
Local funds		50,000	50,000
Other	4,068	7,683	11,751
Total Receipts	<u>130,464</u>	<u>112,261</u>	<u>242,725</u>
Disbursements:			
Law enforcement	<u>123,452</u>	<u>53,544</u>	<u>176,996</u>
Cash Balance, December 31, 2021	<u><u>\$ 60,326</u></u>	<u><u>\$ 226,920</u></u>	<u><u>\$ 287,246</u></u>

PROSECUTING ATTORNEY, FIFTEENTH 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>\$ 12,847</u>	<u>\$ 190,094</u>
Receipts:		
Hot check fees	13,720	
Federal grants		113,440
Forfeitures		30,955
Court costs		28,692
Contributions from counties	20,000	
Local funds		50,000
Other		215
Total Receipts	<u>33,720</u>	<u>223,302</u>
Disbursements:		
Law enforcement	<u>34,008</u>	<u>191,879</u>
Cash Balance, December 31, 2020	<u><u>\$ 12,559</u></u>	<u><u>\$ 221,517</u></u>

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

Schedule 4

	Victim/Witness Fund	Drug Control Fund	Totals
Cash Balance, January 1, 2020	\$ 26,676	\$ 163,418	\$ 190,094
Receipts:			
Federal grants	113,440		113,440
Forfeitures		30,955	30,955
Court costs	28,692		28,692
Local funds		50,000	50,000
Other		215	215
Total Receipts	<u>142,132</u>	<u>81,170</u>	<u>223,302</u>
Disbursements:			
Law enforcement	<u>115,494</u>	<u>76,385</u>	<u>191,879</u>
Cash Balance, December 31, 2020	<u>\$ 53,314</u>	<u>\$ 168,203</u>	<u>\$ 221,517</u>

PROSECUTING ATTORNEY, FIFTEENTH 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 accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
Prosecuting Attorney General  
Hot Check Fees
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2021	December 31, 2020
Asset Forfeiture Fund	\$ 89	\$ 1,106
Hot Check Trust Fund	34,190	29,811

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