

**OFFICE OF THE PROSECUTING ATTORNEY**

**Fifteenth Judicial District**

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

**Financial and Compliance Report**

**December 31, 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, FIFTEENTH JUDICIAL DISTRICT  
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FOR THE YEAR ENDED DECEMBER 31, 2023

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# Arkansas



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## 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 year ended December 31, 2023, and have issued our report thereon dated May 28, 2025. 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 2023:

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
May 28, 2025  
LOPA01723

PROSECUTING ATTORNEY, FIFTEENTH 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	\$ 7,567	\$ 302,441
Receipts:		
Hot check fees	6,093	87,866
Prosecutor's expense allowance	19,367	402
State grants		36,050
Federal grants		50,000
Interest	7	149,312
Other		486
Total Receipts	25,467	324,116
Disbursements:		
Law enforcement	28,034	161,819
Cash Balance, December 31, 2023	\$ 5,000	\$ 464,738

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

Schedule 2

	Victim/Witness Fund	Drug Control Fund	Totals
Cash Balance, January 1, 2023	\$ 63,445	\$ 238,996	\$ 302,441
Receipts:			
Federal grants	87,866		87,866
Interest	65	337	402
Court costs	36,050		36,050
Local funds		50,000	50,000
Forfeitures		149,312	149,312
Other		486	486
Total Receipts	<u>123,981</u>	<u>200,135</u>	<u>324,116</u>
Disbursements:			
Law enforcement	<u>117,568</u>	<u>44,251</u>	<u>161,819</u>
Cash Balance, December 31, 2023	<u>\$ 69,858</u>	<u>\$ 394,880</u>	<u>\$ 464,738</u>

PROSECUTING ATTORNEY, FIFTEENTH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(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:  
Prosecuting Attorney General and Hot Check Fees
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31, 2023</u>
Asset Forfeiture Fund	\$ 89
Hot Check Trust Fund	39,793

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