

OFFICE OF THE PROSECUTING ATTORNEY

Fifteenth Judicial District

Yell, Conway, Logan, and Scott Counties

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, FIFTEENTH JUDICIAL DISTRICT
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

	<u>Schedule</u>
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
Other Information (Unaudited)	3

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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, 2024, and have issued our report thereon dated September 18, 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 2024:

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
September 18, 2025
LOPA01724

PROSECUTING ATTORNEY, FIFTEENTH 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	\$ 5,000	\$ 464,738
Receipts:		
Hot check fees	4,898	
Contributions from counties	23,671	
Forfeitures		104,838
Federal grants		103,959
Court costs		38,363
Local funds		50,000
Interest	4	503
Other		177
Total Receipts	<u>28,573</u>	<u>297,840</u>
Disbursements:		
Law enforcement	<u>27,773</u>	<u>171,820</u>
Total Disbursements	<u>27,773</u>	<u>171,820</u>
Cash Balance, December 31, 2024	<u>\$ 5,800</u>	<u>\$ 590,758</u>

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

Schedule 2

	Victim/Witness Fund	Drug Control Fund	Totals
Cash Balance, January 1, 2024	<u>\$ 69,858</u>	<u>\$ 394,880</u>	<u>\$ 464,738</u>
Receipts:			
Forfeitures		104,838	104,838
Federal grants	103,959		103,959
Court costs	38,363		38,363
Local funds		50,000	50,000
Interest	75	428	503
Other	37	140	177
Total Receipts	<u>142,434</u>	<u>155,406</u>	<u>297,840</u>
Disbursements:			
Law enforcement	<u>124,017</u>	<u>47,803</u>	<u>171,820</u>
Cash Balance, December 31, 2024	<u><u>\$ 88,275</u></u>	<u><u>\$ 502,483</u></u>	<u><u>\$ 590,758</u></u>

PROSECUTING ATTORNEY, FIFTEENTH 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:
Prosecuting Attorney General and Hot Check Fees
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
Asset Forfeiture Fund	\$ 89
Hot Check Trust Fund	34,746

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