

**OFFICE OF THE PROSECUTING ATTORNEY**

**Sixteenth Judicial District**

**Independence, Cleburne, Stone, Fulton, and Izard  
Counties**

**Financial and Compliance Report**

**December 31, 2021**

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, Sixteenth 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, Sixteenth Judicial District as of and for the year ended December 31, 2021, and have issued our report thereon dated October 31, 2022. These procedures were not performed for the Sixteenth Judicial District 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:

Prosecuting Attorney: Eric Hance

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  
October 31, 2022  
LOPA01821

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

Schedule 1

	General Fund	Special Revenue Fund (Victim Assistance Program)
Cash Balance, January 1, 2021	\$ 67,949	\$ 5,653
Receipts:		
Hot check fees	4,691	
State grants		144,071
Asset Forfeiture	995	
Other	220	431
Total Receipts	<u>5,906</u>	<u>144,502</u>
Disbursements:		
Law enforcement	<u>16,401</u>	<u>146,861</u>
Cash Balance, December 31, 2021	<u><u>\$ 57,454</u></u>	<u><u>\$ 3,294</u></u>

PROSECUTING ATTORNEY, SIXTEENTH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(UNAUDITED)

Schedule 2

1. Cash balances on the Financial Schedules include demand accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
Independence, Cleburne, and Stone County Hot Check Fee Accounts, and Drug Control Account
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31, 2021</u>
Asset Forfeiture	\$ 25,053
Hot Check Trust	2,784

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:

	<u>December 31, 2021</u>
Equipment	<u>\$ 36,834</u>