

OFFICE OF THE PROSECUTING ATTORNEY

Eighteenth Judicial District - West

Polk and Montgomery Counties

Financial and Compliance Report

December 31, 2021 and 2020

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eighteenth Judicial District - West
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, Eighteenth Judicial District - West as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated November 9, 2022. 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 officials who held office during 2021 and 2020, respectively:

Prosecuting Attorney: Jason Barrett (2021)
Prosecuting Attorney: Andy Riner (2020)

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
November 9, 2022
LOPA02121

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

Schedule 1

	General Fund
Cash Balance, January 1, 2021	<u>\$ 21,923</u>
Receipts:	
Hot check fees	3,467
Restitution fees	15
Forfeitures	11,122
Other	<u>2,441</u>
Total Receipts	<u>17,045</u>
Disbursements:	
Law enforcement	<u>11,323</u>
Cash Balance, December 31, 2021	<u><u>\$ 27,645</u></u>

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Schedule 2

	General Fund
Cash Balance, January 1, 2020	<u>\$ 68,129</u>
Receipts:	
Hot check fees	4,237
Forfeitures	4,802
Other	<u>1,844</u>
Total Receipts	<u>10,883</u>
Disbursements:	
Law enforcement	<u>57,089</u>
Cash Balance, December 31, 2020	<u><u>\$ 21,923</u></u>

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(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:
Hot Check Fee, Copy Fee, and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2021	December 31, 2020
Hot Check Trust	\$ 288	\$ 75
Polk County Asset Forfeiture	2	2
Montgomery County Asset Forfeiture	190	100
Polk County Seizure	40,462	6,707
Montgomery County Seizure	14,531	14,405

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:

	December 31, 2021	December 31, 2020
Equipment	<u>\$ 61,101</u>	<u>\$ 65,427</u>