

OFFICE OF THE PROSECUTING ATTORNEY

Eighteenth Judicial District - West

Polk and Montgomery Counties

Financial and Compliance Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
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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, 2023 and 2022, and have issued our report thereon dated September 26, 2024. 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 2023 and 2022:

Prosecuting Attorney: Debra Buschman (2023)
Prosecuting Attorney: Jason Barrett (2022)

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", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
September 26, 2024
LOPA02123

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2023
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>
Cash Balance, January 1, 2023	<u>\$ 47,184</u>
Receipts:	
Hot check fees	1,247
Restitution fees	50
Forfeitures	405
Other	<u>1,354</u>
Total Receipts	<u>3,056</u>
Disbursements:	
Law enforcement	<u>7,393</u>
Cash Balance, December 31, 2023	<u><u>\$ 42,847</u></u>

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

	General Fund
Cash Balance, January 1, 2022	\$ 27,645
Receipts:	
Hot check fees	1,846
Restitution fees	6,035
Forfeitures	15,364
Auction proceeds	18,900
Other	2,670
Total Receipts	44,815
Disbursements:	
Law enforcement	25,276
Cash Balance, December 31, 2022	\$ 47,184

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT - WEST
 OTHER INFORMATION
 FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
 (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, 2023	December 31, 2022
Asset Forfeiture Fund	\$ 1,444	\$ 192
Hot Check Trust Fund	222	7
Montgomery County Seizures Fund	3,331	14,486
Polk County Seizures Fund	6,287	3,828

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, 2023	December 31, 2022
Equipment	\$ 59,038	\$ 61,101