

OFFICE OF THE PROSECUTING ATTORNEY

Eighteenth Judicial District (East)

Garland County

Financial and Compliance Report

December 31, 2024 and 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT (EAST)
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eighteenth Judicial District (East)
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 (East) as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated May 15, 2025. 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 and 2023:

Prosecuting Attorney: Michelle Lawrence

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", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 15, 2025
LOPA02224

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT (EAST)
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 1

	General Fund
Cash Balance, January 1, 2024	\$ 59,116
Receipts:	
Hot check fees	754
Asset forfeitures	23,802
Reimbursement from the Drug Task Force	28,755
Auction proceeds	118,550
Total Receipts	171,861
Disbursements:	
Law enforcement	105,940
Cash Balance, December 31, 2024	\$ 125,037

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

Schedule 2

	<u>General Fund</u>
Cash Balance, January 1, 2023	<u>\$ 121,468</u>
Receipts:	
Hot check fees	3,421
Asset forfeitures	46,378
Reimbursement from the Drug Task Force	31,791
Other	<u>7,431</u>
Total Receipts	<u>89,021</u>
Disbursements:	
Law enforcement	<u>151,373</u>
Cash Balance, December 31, 2023	<u><u>\$ 59,116</u></u>

PROSECUTING ATTORNEY, EIGHTEENTH JUDICIAL DISTRICT (EAST)
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 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:
Hot Check Fee and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31,</u> <u>2024</u>	<u>December 31,</u> <u>2023</u>
Asset Forfeiture Fund	\$ 137,963	\$ 134,059
Hot Check Partial Payments	52,834	47,594

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