

**OFFICE OF THE PROSECUTING ATTORNEY**

**Twentieth Judicial District**

**Faulkner, Searcy, and Van Buren Counties**

**Financial and Compliance Report**

**December 31, 2021**

LEGISLATIVE JOINT AUDITING COMMITTEE



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## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Twentieth 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, Twentieth Judicial District as of and for the year ended December 31, 2021, and have issued our report thereon dated October 26, 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 official who held office during 2021:

Prosecuting Attorney: Carol Crews

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 26, 2022  
LOPA02421

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2021	\$ 50,032	\$ 30,290
Receipts:		
Hot check fees	6,544	
State grants		147,760
Federal grants		288,213
Restitution fees	1,143	
Asset forfeiture	54,082	
Other	48,073	17,309
Total Receipts	<u>109,842</u>	<u>453,282</u>
Disbursements:		
Law enforcement	<u>91,330</u>	<u>442,469</u>
Cash Balance, December 31, 2021	<u>\$ 68,544</u>	<u>\$ 41,103</u>

PROSECUTING ATTORNEY, TWENTIETH JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021  
 (UNAUDITED)

Schedule 2

	Victim Assistance	Drug Control Task Force	Facility Dog	Totals
Cash Balance, January 1, 2021	\$ 12,946	\$ 15,160	\$ 2,184	\$ 30,290
Receipts:				
State grants		147,760		147,760
Federal grants	203,695	84,518		288,213
Other	7,809	9,233	267	17,309
Total Receipts	<u>211,504</u>	<u>241,511</u>	<u>267</u>	<u>453,282</u>
Disbursements:				
Law enforcement	<u>200,012</u>	<u>242,457</u>		<u>442,469</u>
Cash Balance, December 31, 2021	<u>\$ 24,438</u>	<u>\$ 14,214</u>	<u>\$ 2,451</u>	<u>\$ 41,103</u>

PROSECUTING ATTORNEY, TWENTIETH JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(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:  
Restitution Fee, Drug Control Forfeiture, Searcy County Drug Control Forfeiture, Faulkner County Hot Check Fee,  
Searcy County Hot Check Fee, and Van Buren County Hot Check Fee.
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2021
Asset Forfeiture Fund	\$ 46,225
Faulkner County Hot Check Trust Fund	170,201
Searcy County Drug Trust Fund	17,327
Searcy County Hot Check Trust Fund	5,480
Van Buren County Drug Trust Fund	8,377
Van Buren County Hot Check Trust Fund	35,385
Victim Restitution Fund	46,996

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
Equipment	<u>\$ 329,986</u>