

OFFICE OF THE PROSECUTING ATTORNEY

Twentieth Judicial District

Faulkner, Searcy, and Van Buren Counties

Financial and Compliance Report

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TWENTIETH JUDICIAL DISTRICT
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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, 2022, and have issued our report thereon dated February 6, 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 official who held office during 2022:

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
February 6, 2024
LOPA02422

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2022	\$ 69,593	\$ 41,103
Receipts:		
Hot check fees	4,384	
State grants		89,339
Federal grants		290,665
Restitution fees	1,062	
Asset forfeiture	36,601	
Other	16,196	15,210
Total Receipts	<u>58,243</u>	<u>395,214</u>
Disbursements:		
Law enforcement	<u>87,675</u>	<u>408,105</u>
Cash Balance, December 31, 2022	<u>\$ 40,161</u>	<u>\$ 28,212</u>

PROSECUTING ATTORNEY, TWENTIETH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

	Victim Assistance	Drug Control Task Force	Facility Dog	Totals
Cash Balance, January 1, 2022	<u>\$ 24,438</u>	<u>\$ 14,214</u>	<u>\$ 2,451</u>	<u>\$ 41,103</u>
Receipts:				
State grants		89,339		89,339
Federal grants	157,253	133,412		290,665
Other		15,210		15,210
Total Receipts	<u>157,253</u>	<u>237,961</u>		<u>395,214</u>
Disbursements:				
Law enforcement	<u>165,712</u>	<u>242,393</u>		<u>408,105</u>
Cash Balance, December 31, 2022	<u><u>\$ 15,979</u></u>	<u><u>\$ 9,782</u></u>	<u><u>\$ 2,451</u></u>	<u><u>\$ 28,212</u></u>

PROSECUTING ATTORNEY, TWENTIETH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 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:

Restitution Fee, Faulkner County 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, 2022
Asset Forfeiture Fund	\$ 43,367
Searcy County Drug Trust Fund	16,715
Van Buren County Drug Trust Fund	9,688
Victim Restitution Fund	42,733
Faulkner County Hot Check Trust Fund	159,520
Searcy County Hot Check Trust Fund	4,304
Van Buren County Hot Check Trust Fund	35,385

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, 2022
Equipment	<u>\$ 331,944</u>