

**OFFICE OF THE PROSECUTING ATTORNEY**

**Twentieth Judicial District**

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

**Financial and Compliance Report**

**December 31, 2023**

**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, 2023, 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 official who held office during 2023:

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 26, 2024  
LOPA02423

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

Schedule 1

|                                 | General<br>Fund | Special<br>Revenue<br>Funds |
|---------------------------------|-----------------|-----------------------------|
| Cash Balance, January 1, 2023   | \$ 40,161       | \$ 28,212                   |
| Receipts:                       |                 |                             |
| Hot check fees                  | 6,210           |                             |
| State grants                    |                 | 184,910                     |
| Federal grants                  |                 | 250,838                     |
| Restitution fees                | 725             |                             |
| Asset forfeiture                | 89,246          |                             |
| Other                           | 3,190           | 1,667                       |
| Transfers in                    | 2,451           |                             |
| Total Receipts                  | 101,822         | 437,415                     |
| Disbursements:                  |                 |                             |
| Law enforcement                 | 83,083          | 399,413                     |
| Transfers out                   |                 | 2,451                       |
| Total Disbursements             | 83,083          | 401,864                     |
| Cash Balance, December 31, 2023 | \$ 58,900       | \$ 63,763                   |

PROSECUTING ATTORNEY, TWENTIETH JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 2

|                                 | Victim<br>Assistance | Drug Control Task<br>Force | Facility Dog | Totals           |
|---------------------------------|----------------------|----------------------------|--------------|------------------|
| Cash Balance, January 1, 2023   | \$ 15,979            | \$ 9,782                   | \$ 2,451     | \$ 28,212        |
| Receipts:                       |                      |                            |              |                  |
| State grants                    |                      | 184,910                    |              | 184,910          |
| Federal grants                  | 159,635              | 91,203                     |              | 250,838          |
| Other                           | 12                   | 1,655                      |              | 1,667            |
| Total Receipts                  | <u>159,647</u>       | <u>277,768</u>             |              | <u>437,415</u>   |
| Disbursements:                  |                      |                            |              |                  |
| Law enforcement                 | 156,020              | 243,393                    |              | 399,413          |
| Transfers out                   |                      |                            | 2,451        | 2,451            |
| Total Disbursements             | <u>156,020</u>       | <u>243,393</u>             | <u>2,451</u> | <u>401,864</u>   |
| Cash Balance, December 31, 2023 | <u>\$ 19,606</u>     | <u>\$ 44,157</u>           | <u>\$ 0</u>  | <u>\$ 63,763</u> |

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

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,<br>2023 |
|---------------------------------------|----------------------|
| Asset Forfeiture Fund                 | \$ 50,892            |
| Searcy County Drug Trust Fund         | 6                    |
| Van Buren County Drug Trust Fund      | 9,689                |
| Faulkner County Hot Check Trust Fund  | 120,929              |
| Searcy County Hot Check Trust Fund    | 4,459                |
| Van Buren County Hot Check Trust Fund | 35,352               |
| Victim Restitution Fund               | 16,525               |

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,<br>2023 |
|-----------|----------------------|
| Equipment | \$ 338,988           |