

OFFICE OF THE PROSECUTING ATTORNEY

Nineteenth Judicial District (East)

Carroll County

Financial and Compliance Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

Prosecuting Attorney, Nineteenth 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, Nineteenth Judicial District (East) as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated June 19, 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 and 2022:

Prosecuting Attorney: Robert T. "Tony" Rogers II

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
June 19, 2024
LOPA02623

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

Schedule 1

	General Fund	Special Revenue Fund- Asset Forfeiture
Cash Balance, January 1, 2023	\$ 41,905	\$ 12,134
Receipts:		
Hot check fees	4,335	
Disbursements:		
Law enforcement	2,725	710
Cash Balance, December 31, 2023	\$ 43,515	\$ 11,424

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

Schedule 2

	<u>General Fund</u>	<u>Special Revenue Fund- Asset Forfeiture</u>
Cash Balance, January 1, 2022	<u>\$ 46,477</u>	<u>\$ 12,854</u>
Receipts:		
Hot check fees	<u>2,625</u>	
Disbursements:		
Law enforcement	<u>7,197</u>	<u>720</u>
Cash Balance, December 31, 2022	<u><u>\$ 41,905</u></u>	<u><u>\$ 12,134</u></u>

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT EAST
 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. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Hot Check Trust Fund	\$ 12,652	\$ 11,558

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

3. The Prosecuting Attorney's capital assets records are summarized below:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Equipment	<u>\$ 4,745</u>	<u>\$ 4,745</u>