

**OFFICE OF THE PROSECUTING ATTORNEY**

**Nineteenth Judicial District East**

**Carroll County**

**Financial and Compliance Report**

**December 31, 2025 and 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT (EAST)  
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# Arkansas

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Legislative Auditor

## 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, 2025 and 2024, and have issued our report thereon dated August 5, 2026. 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 2025 and 2024:

Prosecuting Attorney: Robert T. 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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
August 5, 2026  
LOPA02625

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT EAST  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2025  
(UNAUDITED)

Schedule 1

|                                 | General<br>Fund | Special Revenue<br>Fund -<br>Asset Forfeiture |
|---------------------------------|-----------------|-----------------------------------------------|
| Cash Balance, January 1, 2025   | \$ 42,936       | \$ 10,704                                     |
| Receipts:                       |                 |                                               |
| Hot check fees                  | 1,280           |                                               |
| Disbursements:                  |                 |                                               |
| Law enforcement                 | 1,085           | 720                                           |
| Cash Balance, December 31, 2025 | \$ 43,131       | \$ 9,984                                      |

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

Schedule 2

|                                 | General<br>Fund  | Special Revenue<br>Fund -<br>Asset Forfeiture |
|---------------------------------|------------------|-----------------------------------------------|
| Cash Balance, January 1, 2024   | \$ 43,515        | \$ 11,424                                     |
| Receipts:                       |                  |                                               |
| Hot check fees                  | 1,440            |                                               |
| Other                           | 440              |                                               |
| Total Receipts                  | <u>1,880</u>     |                                               |
| Disbursements:                  |                  |                                               |
| Law enforcement                 | <u>2,459</u>     | <u>720</u>                                    |
| Cash Balance, December 31, 2024 | <u>\$ 42,936</u> | <u>\$ 10,704</u>                              |

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT EAST  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(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:

|                      | December 31,<br>2025 | December 31,<br>2024 |
|----------------------|----------------------|----------------------|
| Hot Check Trust Fund | <u>\$ 13,722</u>     | <u>\$ 14,075</u>     |

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:

|           | December 31,<br>2025 | December 31,<br>2024 |
|-----------|----------------------|----------------------|
| Equipment | <u>\$ 4,745</u>      | <u>\$ 4,745</u>      |