

**OFFICE OF THE PROSECUTING ATTORNEY**

**Nineteenth Judicial District (West)**

**Benton County**

**Financial and Compliance Report**

**December 31, 2021 and 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT (WEST)  
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Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Nineteenth Judicial District (West)  
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 (West) as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated October 11, 2022. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following official who held office during 2021 and 2020:

Prosecuting Attorney: Nathan Smith

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 11, 2022  
LOPA02721

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

Schedule 1

	General Fund	Special Revenue Fund - Cybercrimes
Cash Balance, January 1, 2021	\$ 263,122	\$ 3,812
Receipts:		
Hot check fees	10,447	
Restitution	62,997	2,475
Forfeitures	18,089	
County aid	3,405	
Total Receipts	<u>94,938</u>	<u>2,475</u>
Disbursements:		
Law enforcement	258,176	6,250
Remitted to state crime lab	6,774	
Total Disbursements	<u>264,950</u>	<u>6,250</u>
Cash Balance, December 31, 2021	<u>\$ 93,110</u>	<u>\$ 37</u>

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT WEST  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

Schedule 2

	General Fund	Special Revenue Fund - Cybercrimes
Cash Balance, January 1, 2020	\$ 235,746	\$ 2,972
Receipts:		
Hot check fees	15,764	
Restitution	39,976	840
Forfeitures	90,606	
Sale of seized property	31,863	
County aid	2,274	
Total Receipts	<u>180,483</u>	<u>840</u>
Disbursements:		
Law enforcement	138,347	
Remitted to state crime lab	14,572	
Unclassified	188	
Total Disbursements	<u>153,107</u>	
Cash Balance, December 31, 2020	<u>\$ 263,122</u>	<u>\$ 3,812</u>

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT WEST  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020  
(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:  
General Fund Fee Account and Drug Control Fund.
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2021	December 31, 2020
Hot Check Trust Fund	\$ 25,727	\$ 22,640
Rogers Hot Check Trust Fund	2,125	2,019

These balances represent 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	December 31, 2020
Equipment	<u>\$ 158,295</u>	<u>\$ 158,295</u>