

OFFICE OF THE PROSECUTING ATTORNEY

Nineteenth Judicial District (West)

Benton County

Financial and Compliance Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT (WEST)
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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, 2023 and 2022, and have issued our report thereon dated April 4, 2024. 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 2023 and 2022:

Prosecuting Attorney: Nathan Smith (resigned effective October 31, 2023)
Joshua Robinson (appointed effective November 1, 2023)

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, reading "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
April 4, 2024
LOPA02723

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

Schedule 1

	General Fund	Special Revenue Fund - Cybercrimes
Cash Balance, January 1, 2023	\$ 136,239	\$ 102
Receipts:		
Hot check fees	9,772	
Restitution	49,443	1,332
Forfeitures	117,217	
Other	24,534	
County Aid	11,360	
Total Receipts	<u>212,326</u>	<u>1,332</u>
Disbursements:		
Law enforcement	<u>131,965</u>	
Cash Balance, December 31, 2023	<u>\$ 216,600</u>	<u>\$ 1,434</u>

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

Schedule 2

	General Fund	Special Revenue Fund - Cybercrimes
Cash Balance, January 1, 2022	\$ 93,110	\$ 37
Receipts:		
Hot check fees	9,138	
Restitution	40,167	65
Forfeitures	181,976	
Other	4,355	
County Aid	10,274	
Total Receipts	245,910	65
Disbursements:		
Law enforcement	202,781	
Cash Balance, December 31, 2022	\$ 136,239	\$ 102

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT WEST
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. 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:

	<u>December 31,</u> <u>2023</u>	<u>December 31,</u> <u>2022</u>
Hot Check Trust Fund	\$ 27,469	\$ 30,068
Rogers Hot Check Trust Fund	1,225	1,325

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:

	<u>December 31,</u> <u>2023</u>	<u>December 31,</u> <u>2022</u>
Equipment	<u>\$ 208,612</u>	<u>\$ 208,612</u>