

**OFFICE OF THE PROSECUTING ATTORNEY**

**Twenty-Second Judicial District**

**Saline Counties**

**Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Prosecuting Attorney, Twenty-Second 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, Twenty-Second Judicial District as of and for the year ended December 31, 2022, and have issued our report thereon dated April 10, 2023. 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 2022:

Prosecuting Attorney: Chris Walton

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  
April 10, 2023  
LOPA02822

PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2022	<u>\$ 106,001</u>	<u>\$ 132,988</u>
Receipts:		
Hot check fees	4,278	
Prosecutor's expense allowance	82,146	
Federal grants	88,294	
Interest	76	110
Court cost		70,071
Asset forfeitures		<u>7,677</u>
Total Receipts	<u>174,794</u>	<u>77,858</u>
Disbursements:		
Law enforcement	<u>197,143</u>	<u>54,394</u>
Cash Balance, December 31, 2022	<u><u>\$ 83,652</u></u>	<u><u>\$ 156,452</u></u>

PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 2

	<u>Drug Control</u>	<u>Victim/Witness Assistance</u>	<u>Totals</u>
Cash Balance, January 1, 2022	<u>\$ 39,771</u>	<u>\$ 93,217</u>	<u>\$ 132,988</u>
Receipts:			
Interest	28	82	110
Court cost		70,071	70,071
Asset forfeitures	<u>7,677</u>		<u>7,677</u>
Total Receipts	<u>7,705</u>	<u>70,153</u>	<u>77,858</u>
Disbursements:			
Law enforcement	<u>12,649</u>	<u>41,745</u>	<u>54,394</u>
Cash Balance, December 31, 2022	<u><u>\$ 34,827</u></u>	<u><u>\$ 121,625</u></u>	<u><u>\$ 156,452</u></u>

PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 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, 2022</u>
Asset Forfeiture Fund	\$ 292,606
Hot Check Trust Fund	36,895

These balances represent forfeitures and 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, 2022</u>
Equipment	<u>\$ 89,633</u>

4. The outstanding balance at year-end for long-term liabilities is as follows:

	<u>December 31, 2022</u>
Leases payable	<u>\$ 13,731</u>