

OFFICE OF THE PROSECUTING ATTORNEY

Twenty-Second Judicial District

Saline County

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT
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Arkansas



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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, 2024, and have issued our report thereon dated July 28, 2025. 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 2024:

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 black ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 28, 2025
LOPA02824

PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2024	<u>\$ 81,127</u>	<u>\$ 136,230</u>
Receipts:		
Hot check fees	3,601	
Prosecutor's expense allowance	69,000	
Federal grants	64,976	
Interest	116	244
Court cost		72,011
Asset forfeitures		45,631
Other	1,602	
Total Receipts	<u>139,295</u>	<u>117,886</u>
Disbursements:		
Law enforcement	158,593	75,362
Debt service	2,760	
Total Disbursements	<u>161,353</u>	<u>75,362</u>
Cash Balance, December 31, 2024	<u>\$ 59,069</u>	<u>\$ 178,754</u>

PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	<u>Drug Control</u>	<u>Victim/Witness Assistance</u>	<u>Totals</u>
Cash Balance, January 1, 2024	<u>\$ 30,796</u>	<u>\$ 105,434</u>	<u>\$ 136,230</u>
Receipts:			
Interest	73	171	244
Court cost		72,011	72,011
Asset forfeitures	<u>45,631</u>		<u>45,631</u>
Total Receipts	<u>45,704</u>	<u>72,182</u>	<u>117,886</u>
Disbursements:			
Law enforcement	<u>7,234</u>	<u>68,128</u>	<u>75,362</u>
Cash Balance, December 31, 2024	<u><u>\$ 69,266</u></u>	<u><u>\$ 109,488</u></u>	<u><u>\$ 178,754</u></u>

PROSECUTING ATTORNEY, TWENTY-SECOND JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 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:

	<u>December 31, 2024</u>
Asset Forfeiture Fund	\$ 108,221
Hot Check Trust Fund	31,377

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, 2024</u>
Equipment	<u>\$ 101,213</u>

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

	<u>December 31, 2024</u>
Financed purchases	<u>\$ 7,360</u>