

OFFICE OF THE PROSECUTING ATTORNEY

Seventh Judicial District

Hot Spring and Grant Counties

Financial and Compliance Report

December 31, 2022 and 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
TABLE OF CONTENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

Financial and Compliance Report

	<u>Schedule</u>
2022	
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
2021	
Schedule of Financial Information (Unaudited)	3
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	4
2022 and 2021	
Other Information (Unaudited)	5

Arkansas



Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair

Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Seventh 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, Seventh Judicial District as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated August 25, 2023. 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 2022 and 2021:

Prosecuting Attorney: Teresa Howell

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

Handwritten signature of Roger A. Norman in cursive.

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

Little Rock, Arkansas
August 25, 2023
LOPA02922

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2022	\$ 200,056	\$ 51,394
Receipts:		
Hot check fees	2,785	
Federal grants		41,855
Interest	3	
Fines, forfeitures, and costs	133,430	
Other	10,685	24,470
Transfers in	14,974	27,135
Unclassified	142	48
Total Receipts	<u>162,019</u>	<u>93,508</u>
Disbursements:		
Law enforcement	70,239	63,508
Transfers out		42,109
Total Disbursements	<u>70,239</u>	<u>105,617</u>
Cash Balance, December 31, 2022	<u>\$ 291,836</u>	<u>\$ 39,285</u>

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

Schedule 2

	<u>Victim Assistance</u>	<u>Victims of Crime Act</u>	<u>Totals</u>
Cash Balance, January 1, 2022	\$ 29,758	\$ 21,636	\$ 51,394
Receipts:			
Federal grants		41,855	41,855
Other	24,470		24,470
Transfers in	27,135		27,135
Unclassified	48		48
Total Receipts	<u>51,653</u>	<u>41,855</u>	<u>93,508</u>
Disbursements:			
Law enforcement	63,336	172	63,508
Transfers out	2,794	39,315	42,109
Total Disbursements	<u>66,130</u>	<u>39,487</u>	<u>105,617</u>
Cash Balance, December 31, 2022	<u>\$ 15,281</u>	<u>\$ 24,004</u>	<u>\$ 39,285</u>

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

Schedule 3

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2021	\$ 221,308	\$ 40,885
Receipts:		
Hot check fees	3,320	
Federal grants		41,866
Interest	3	
Fines, forfeitures, and costs	2,103	
Other	11,134	26,552
Transfers in	14,922	27,006
Unclassified		150
Total Receipts	<u>31,482</u>	<u>95,574</u>
Disbursements:		
Law enforcement	52,699	43,137
Transfers out		41,928
Unclassified	35	
Total Disbursements	<u>52,734</u>	<u>85,065</u>
Cash Balance, December 31, 2021	<u>\$ 200,056</u>	<u>\$ 51,394</u>

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (UNAUDITED)

Schedule 4

	<u>Victim Assistance</u>	<u>Victims of Crime Act</u>	<u>Totals</u>
Cash Balance, January 1, 2021	\$ 23,226	\$ 17,659	\$ 40,885
Receipts:			
Federal grants		41,866	41,866
Other	26,552		26,552
Transfers in	27,006		27,006
Unclassified		150	150
Total Receipts	<u>53,558</u>	<u>42,016</u>	<u>95,574</u>
Disbursements:			
Law enforcement	43,137		43,137
Transfers out	3,889	38,039	41,928
Total Disbursements	<u>47,026</u>	<u>38,039</u>	<u>85,065</u>
Cash Balance, December 31, 2021	<u>\$ 29,758</u>	<u>\$ 21,636</u>	<u>\$ 51,394</u>

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
 OTHER INFORMATION
 FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
 (UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
 Hot Spring County General and Grant County General
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2022	December 31, 2021
Hot Spring County Asset Forfeiture Fund	\$ 263,854	\$ 274,996
Hot Spring County Asset Forfeiture Fund - Trust	3,255	3,255
Grant County Asset Forfeiture Fund	510	2,011
Grant County Asset Distribution Fund	0	13
Hot Spring County Hot Check Trust Fund	7,747	7,800
Grant County Hot Check Trust Fund	10,185	10,022

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:

	December 31, 2022	December 31, 2021
Equipment	\$ 23,824	\$ 23,824