

**OFFICE OF THE PROSECUTING ATTORNEY**

**Seventh Judicial District**

**Hot Spring and Grant Counties**

**Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT  
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# Arkansas



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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, 2024 and 2023, and have issued our report thereon dated May 13, 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 and 2023:

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

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  
May 13, 2025  
LOPA02924

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

Schedule 1

|                                 | General<br>Fund   | Special<br>Revenue<br>Funds |
|---------------------------------|-------------------|-----------------------------|
|                                 | <u>          </u> | <u>          </u>           |
| Cash Balance, January 1, 2024   | \$ 284,297        | \$ 33,840                   |
| Receipts:                       |                   |                             |
| Hot check fees                  | 1,045             |                             |
| Federal grants                  |                   | 45,167                      |
| Interest                        | 3                 |                             |
| Fines, forfeitures, and cost    | 1,177             |                             |
| Other                           | 7,822             | 26,531                      |
| Transfers in                    | 20,222            | 42,974                      |
| Total Receipts                  | <u>30,269</u>     | <u>114,672</u>              |
| Disbursements:                  |                   |                             |
| Law enforcement                 | 38,871            | 63,320                      |
| Transfers out                   |                   | 63,196                      |
| Total Disbursements             | <u>38,871</u>     | <u>126,516</u>              |
| Cash Balance, December 31, 2024 | <u>\$ 275,695</u> | <u>\$ 21,996</u>            |

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

Schedule 2

|                                 | <u>Victim<br/>Assistance</u> | <u>Victims of Crime<br/>Act</u> | <u>Totals</u>           |
|---------------------------------|------------------------------|---------------------------------|-------------------------|
| Cash Balance, January 1, 2024   | <u>\$ 9,836</u>              | <u>\$ 24,004</u>                | <u>\$ 33,840</u>        |
| Receipts:                       |                              |                                 |                         |
| Federal grants                  |                              | 45,167                          | 45,167                  |
| Other                           | 26,531                       |                                 | 26,531                  |
| Transfers in                    | <u>42,974</u>                |                                 | <u>42,974</u>           |
| Total Receipts                  | <u>69,505</u>                | <u>45,167</u>                   | <u>114,672</u>          |
| Disbursements:                  |                              |                                 |                         |
| Law enforcement                 | 53,441                       | 9,879                           | 63,320                  |
| Transfers out                   | <u>4,566</u>                 | <u>58,630</u>                   | <u>63,196</u>           |
| Total Disbursements             | <u>58,007</u>                | <u>68,509</u>                   | <u>126,516</u>          |
| Cash Balance, December 31, 2024 | <u><u>\$ 21,334</u></u>      | <u><u>\$ 662</u></u>            | <u><u>\$ 21,996</u></u> |

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

Schedule 3

|                                 | General<br>Fund   | Special<br>Revenue<br>Funds |
|---------------------------------|-------------------|-----------------------------|
|                                 | <u>          </u> | <u>          </u>           |
| Cash Balance, January 1, 2023   | \$ 291,836        | \$ 39,285                   |
| Receipts:                       |                   |                             |
| Hot check fees                  | 640               |                             |
| Federal grants                  |                   | 39,842                      |
| Interest                        | 3                 |                             |
| Fines, forfeitures, and costs   | 13,703            |                             |
| Other                           | 12,500            | 27,067                      |
| Transfers in                    | 15,911            | 27,115                      |
| Total Receipts                  | <u>42,757</u>     | <u>94,024</u>               |
| Disbursements:                  |                   |                             |
| Law enforcement                 | 50,296            | 56,443                      |
| Transfers out                   |                   | 43,026                      |
| Total Disbursements             | <u>50,296</u>     | <u>99,469</u>               |
| Cash Balance, December 31, 2023 | <u>\$ 284,297</u> | <u>\$ 33,840</u>            |

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 4

|                                 | <u>Victim<br/>Assistance</u> | <u>Victims of Crime<br/>Act</u> | <u>Totals</u>           |
|---------------------------------|------------------------------|---------------------------------|-------------------------|
| Cash Balance, January 1, 2023   | <u>\$ 15,281</u>             | <u>\$ 24,004</u>                | <u>\$ 39,285</u>        |
| Receipts:                       |                              |                                 |                         |
| Federal grants                  |                              | 39,842                          | 39,842                  |
| Other                           | 27,067                       |                                 | 27,067                  |
| Transfers in                    | <u>27,115</u>                |                                 | <u>27,115</u>           |
| Total Receipts                  | <u>54,182</u>                | <u>39,842</u>                   | <u>94,024</u>           |
| Disbursements:                  |                              |                                 |                         |
| Law enforcement                 | 56,443                       |                                 | 56,443                  |
| Transfers out                   | <u>3,184</u>                 | <u>39,842</u>                   | <u>43,026</u>           |
| Total Disbursements             | <u>59,627</u>                | <u>39,842</u>                   | <u>99,469</u>           |
| Cash Balance, December 31, 2023 | <u><u>\$ 9,836</u></u>       | <u><u>\$ 24,004</u></u>         | <u><u>\$ 33,840</u></u> |

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT  
 OTHER INFORMATION  
 FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
 (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, Grant County General, Hot Spring County Drug Control, Grant County Drug Control, and Federal Drug Control.

3. Cash balances at year-end in the custodial funds are as follows:

|  | December 31,<br>2024 | December 31,<br>2023 |
|--|----------------------|----------------------|
| Hot Spring County Asset Forfeiture Fund        | \$ 246,821           | \$ 222,714           |
| Hot Spring County Asset Forfeiture Fund - Trus | 3,257                | 3,256                |
| Grant County Asset Forfeiture Fund             | 3,157                | 1,770                |
| Hot Spring County Hot Check Trust Fund         | 7,746                | 8,571                |
| Grant County Hot Check Trust Fund              | 10,958               | 10,755               |

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,<br>2024 | December 31,<br>2023 |
|-----------|----------------------|----------------------|
| Equipment | \$ 14,755            | \$ 23,824            |