

OFFICE OF THE PROSECUTING ATTORNEY

Seventh Judicial District

Hot Spring and Grant Counties

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
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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 year ended December 31, 2025, and have issued our report thereon dated August 4, 2026. 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 2025:

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 4, 2026
LOPA02925

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	\$ 275,695	\$ 21,996
Receipts:		
Hot check fees	1,260	
Federal grants		40,903
Interest	3	
Fines, forfeitures, and cost	6,567	
Contributions from counties	12,000	22,738
Other	4,920	
Transfers in	17,607	25,722
Total Receipts	<u>42,357</u>	<u>89,363</u>
Disbursements:		
Law enforcement	37,040	26,184
Transfers out		43,329
Total Disbursements	<u>37,040</u>	<u>69,513</u>
Cash Balance, December 31, 2025	<u><u>\$ 281,012</u></u>	<u><u>\$ 41,846</u></u>

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025
 (UNAUDITED)

Schedule 2

	Victim Assistance	Victims of Crime Act	Totals
Cash Balance, January 1, 2025	\$ 21,334	\$ 662	\$ 21,996
Receipts:			
Federal grants		40,903	40,903
Contributions from counties	22,738		22,738
Transfers in	25,722		25,722
Total Receipts	48,460	40,903	89,363
Disbursements:			
Law enforcement	25,522	662	26,184
Transfers out	2,426	40,903	43,329
Total Disbursements	27,948	41,565	69,513
Cash Balance, December 31, 2025	\$ 41,846	\$ 0	\$ 41,846

PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(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:
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:

	<u>December 31,</u> <u>2025</u>
Hot Spring County Asset Forfeiture Fund	\$ 315,115
Hot Spring County Asset Forfeiture Fund - Trust	3,254
Grant County Asset Forfeiture Fund	4,387
Hot Spring County Hot Check Trust Fund	7,917
Grant County Hot Check Trust Fund	9,341

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>2025</u>
Equipment	<u>\$ 14,755</u>