

OFFICE OF THE PROSECUTING ATTORNEY

Eighth Judicial District - North

Hempstead and Nevada Counties

Financial Information Report

December 31, 2021 and 2020

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT - NORTH
TABLE OF CONTENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

Financial Information Report

		<u>Schedule</u>
	2021	
Schedule of Financial Information (Unaudited)		1
	2020	
Schedule of Financial Information (Unaudited)		2
	2021 and 2020	
Other Information (Unaudited)		3

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial Information Report

Prosecuting Attorney, Eighth Judicial District - North
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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, Eighth Judicial District - North as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated December 5, 2022. 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 2021 and 2020:

Prosecuting Attorney: Christi McQueen

No issues 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
December 5, 2022
LOPA03021

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

Schedule 1

	<u>General Fund</u>
Cash Balance, January 1, 2021	<u>\$ 259,324</u>
Receipts:	
Hot check fees	1,000
Contributions from counties	55,851
Forfeitures	<u>4,517</u>
Total Receipts	<u>61,368</u>
Disbursements:	
Law enforcement	<u>184,476</u>
Cash Balance, December 31, 2021	<u><u>\$ 136,216</u></u>

PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT NORTH
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Schedule 2

	General Fund
Cash Balance, January 1, 2020	<u>\$ 352,139</u>
Receipts:	
Hot check fees	2,745
Contribution from counties	51,018
Forfeitures	<u>33,794</u>
Total Receipts	<u>87,557</u>
Disbursements:	
Law enforcement	<u>180,372</u>
Cash Balance, December 31, 2020	<u><u>\$ 259,324</u></u>

PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT NORTH
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(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 Check Fee Account, Operating Account, Drug Control Account, Federal Drug Control Account and Old Drug Control Account
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Asset Forfeiture Fund	\$ 111,655	\$ 132,859
Hot Check Trust Fund	30,420	31,098

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, 2021</u>	<u>December 31, 2020</u>
Equipment	<u>\$ 3,085</u>	<u>\$ 3,085</u>