

**OFFICE OF THE PROSECUTING ATTORNEY**

**Eighth Judicial District- South**

**Miller and Lafayette Counties**

**Financial and Compliance Report**

**December 31, 2023 and 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT- SOUTH  
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# Arkansas



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## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eighth Judicial District- South  
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, Eighth Judicial District- South as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated February 12, 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 officials who held office during 2023 and 2022:

Prosecuting Attorney: Connie Mitchell (2023)  
Charles Black (2022):

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".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
February 12, 2025  
LOPA03123

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

Schedule 1

	<u>General Fund</u>
Cash Balance, January 1, 2023	<u>\$ 391,887</u>
Receipts:	
Hot check fees	2,652
Prosecutor's expense allowance	4,464
Interest	202
Forfeitures	81,156
Other	16,841
Total Receipts	<u>105,315</u>
Disbursements:	
Law enforcement	<u>42,034</u>
Cash Balance, December 31, 2023	<u><u>\$ 455,168</u></u>

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

Schedule 2

	General Fund
Cash Balance, January 1, 2022	\$ 291,642
Receipts:	
Hot check fees	2,761
Prosecutor's expense allowance	5,592
Interest	160
Forfeitures	126,897
Other	9,943
Total Receipts	145,353
Disbursements:	
Law enforcement	45,108
Cash Balance, December 31, 2022	\$ 391,887

PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT SOUTH  
 OTHER INFORMATION  
 FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
 (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, Contingent Expense, Drug Forfeiture
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2023	December 31, 2022
Asset Forfeiture Fund	\$ 113,247	\$ 131,157
Hot Check Trust Fund	2,194	2,194
Court Ordered Restitution	18,754	18,238

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, 2023	December 31, 2022
Equipment	\$ 82,536	\$ 77,888