

# Special Report

## Arkansas Legislative Audit

### Law Enforcement Agencies' Compliance with Asset Seizure and Forfeiture Requirements

Uniform Controlled Substances Act

For the Calendar Year Ended December 31, 2023



## INTRODUCTION

This report reviews law enforcement agencies' compliance with the asset seizure and forfeiture requirements of the Uniform Controlled Substances Act (Ark. Code Ann. § 5-64-505) for the year ended December 31, 2023. Arkansas Code provides for reporting noncompliant law enforcement entities to the responsible Circuit Court and the Arkansas Alcohol and Drug Abuse Coordinating Council as no longer eligible to receive grants or forfeited assets. The results of the review are provided on **page 3**. A statewide summary of seized items entered into the Asset Seizure Tracking System (ASTS), maintained by the Arkansas Drug Director, for the review period is provided in **Schedule 1 on page 4**.

## OBJECTIVES

The objectives of this review were to:

- Verify that law enforcement agencies complete and file confiscation reports, in compliance with Arkansas Code.
- Confirm that law enforcement agencies, prosecuting attorneys, and other public entities properly account for seized property, in accordance with Arkansas Code.

## SCOPE AND METHODOLOGY

This annual review was conducted for the period January 1, 2023 through December 31, 2023, and encompassed reports from various law enforcement agencies located across the State, as identified in **Exhibit I on page 2**. A map of the State's judicial districts is provided in **Exhibit II on page 2**.

To conduct the review, two seizure incidents in each judicial district selected were chosen from ASTS. Arkansas Legislative Audit (ALA) staff traced the seized assets recorded in ASTS to the supporting confiscation report and verified required procedures were followed in the disposition of the seized assets. Additionally, one confiscation report was randomly selected from the agency and traced to ASTS to ensure all seized assets were properly reported. Finally, one seized asset was randomly selected from the agency's evidence room and traced to the entity's confiscated inventory records.

### ARKANSAS LEGISLATIVE AUDIT

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Report ID: SPSA00223

Report Date: May 31, 2024



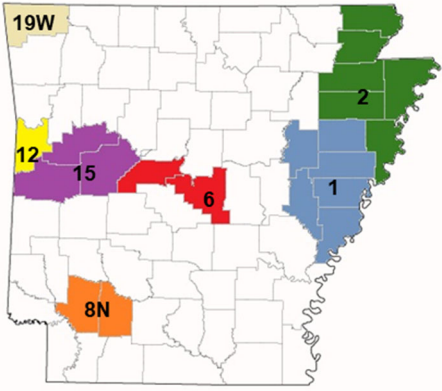
Exhibit I

Uniform Controlled Substances Act  
Judicial Districts Selected for Testing by Arkansas Legislative Audit (ALA)  
Calendar Year 2023

2023 Testing	
Judicial District (JD)	Agencies Selected for Testing
First	Forrest City Police Department 1st Drug Task Force
Second	West Memphis Police Department 2nd Drug Task Force
Sixth	Little Rock Police Department Sherwood Police Department
Eighth North	Hope Police Department Hempstead County Sheriff's Office
Twelfth	Sebastian County Sheriff's Office Fort Smith Police Department
Fifteenth	15th Drug Task Force <sup>1</sup>
Nineteenth West	Rogers Police Department Siloam Springs Police Department

<sup>1</sup> Two confiscation reports were selected from the 15th Drug Task Force (DTF) due to the DTF processing the majority of the confiscation reports in the JD.

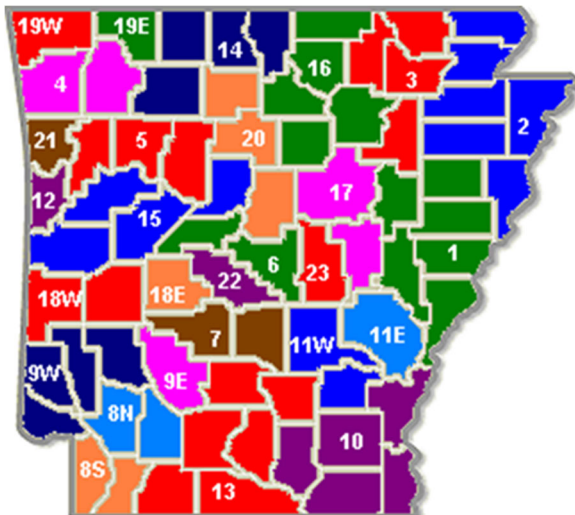
**Districts Selected for Testing**



*Note: For this review, ALA staff selected 7 of the 28 JDs in the State. Two confiscation reports were selected for testing from each JD. Results from previous reviews are available on the ALA website at [www.arklegaudit.gov](http://www.arklegaudit.gov).*

Exhibit II

Arkansas Judicial Districts



Source: Arkansas Judicial Directory

**BACKGROUND**

Ark. Code Ann. § 5-64-505(f) provides that, within 48 hours of an asset seizure, the seizing officer must file with the seizing law enforcement agency an original confiscation report to be maintained in a separate file. Within three business days of receiving the confiscation report, the seizing agency is required to forward a copy of the report to the prosecuting attorney and to the Arkansas Drug Director for entry in ASTS. In turn, the prosecuting attorney has 60 days to file a complaint in Circuit Court listing the seized property. This process is illustrated in **Exhibit III on page 3**.

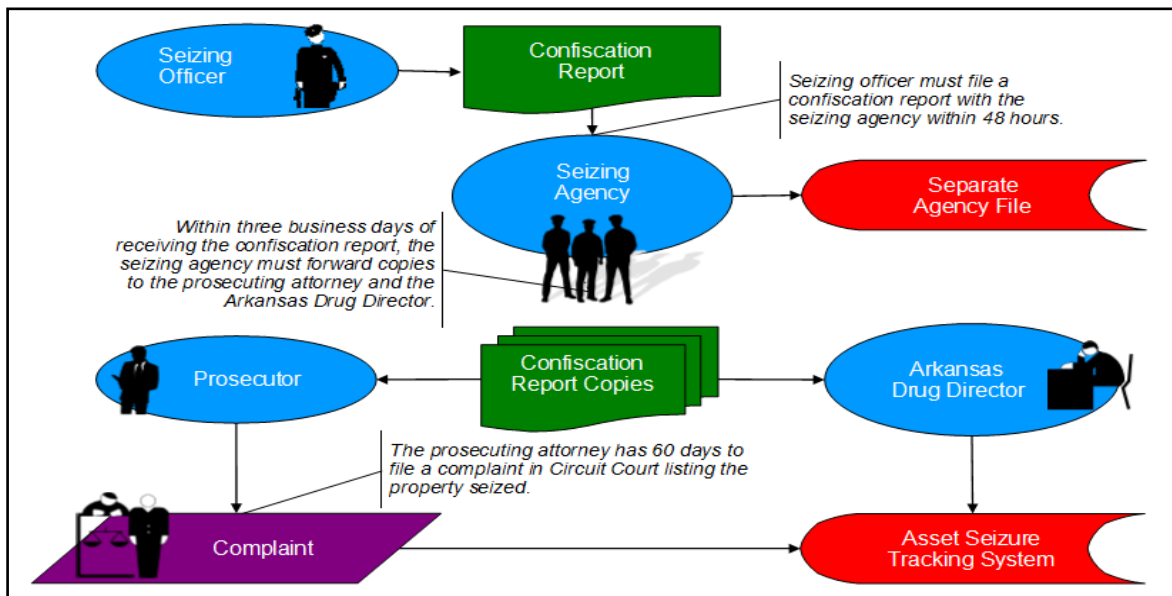
## RESULTS OF REVIEW

All material assets selected for testing were accounted for; however, exceptions in recordkeeping were noted at 4 of the 13 agencies reviewed:

- The 1st Drug Task Force, the Sebastian County Sheriff's Office, and the Forrest City Police Department did not maintain a separate file of original confiscation reports, as required by Ark. Code Ann. § 5-64-505(f)(2)(C)(ii).
- The Forrest City Police Department did not obtain and maintain a proper transfer of property receipt, as required by Ark. Code Ann. § 5-64-505(e)(3).
- The Sherwood Police Department did not forward the confiscation report to the Arkansas Drug Director within three business days, as required by Ark. Code Ann. § 5-64-505(f)(4).

### Exhibit III

#### Seized Asset Forfeiture Process



Source: Ark. Code Ann. § 5-64-505

Schedule 1

Arkansas Drug Director Asset Seizure Tracking System (ASTS) - Seized Assets For the State's 28 Judicial Districts January 1, 2023 through December 31, 2023						
Judicial District	Currency	Automobiles	Firearms	Other* **	Counties	
1st	\$ 22,196	8	5	1	Cross, Lee, Monroe, Phillips, St. Francis, and Woodruff	
2nd	238,865	20	54	3	Clay, Craighead, Crittenden, Greene, Mississippi, and Poinsett	
3rd	16,522	16	32	1	Jackson, Lawrence, Randolph, and Sharp	
4th	166,033	1	1		Madison and Washington	
5th	349,284	39	147	1	Franklin, Johnson, and Pope	
6th	341,123	10	2		Perry and Pulaski	
7th	7,695				Grant and Hot Spring	
8th North	13,845	2	1		Hempstead and Nevada	
8th South	49,168	3	38	1	Lafayette and Miller	
9th East	6,390	1			Clark	
9th West	4,832	8	17	1	Howard, Little River, Pike, and Sevier	
10th	137,245	21	42	8	Ashley, Bradley, Chicot, Desha, and Drew	
11th East	28,257	24	3	8	Arkansas	
11th West	83,869	8			Jefferson and Lincoln	
12th	126,987	53	4	9	Sebastian	
13th	197,622	24	109	1	Calhoun, Cleveland, Columbia, Dallas, Ouachita, and Union	
14th	66,398	14	4	1	Baxter, Boone, Marion, and Newton	
15th	101,625	15	76	2	Conway, Logan, Scott, and Yell	
16th	54,577	2	14	1	Clebune, Fulton, Independence, Izard, and Stone	
17th	201,170	7	57	1	Prairie and White	
18th East	152,398	27			Garland	
18th West	5,039	1	40	1	Montgomery and Polk	
19th East	-				Carroll	
19th West	104,738	6			Benton	
20th	112,734	4	38		Faulkner, Searcy, and Van Buren	
21st	389,217	23	4	6	Crawford	
22nd	43,521		2	1	Saline	
23rd	591,159	10	2	2	Lonoke	
<b>Totals</b>	<b>\$ 3,612,509</b>	<b>347</b>	<b>692</b>	<b>49</b>		

\*Includes, but is not limited to, all-terrain vehicles, campers, trailers, electronics, jewelry, and real property.  
 \*\*Represents the number of incidents in which these types of items were seized. The Arkansas Drug Director's ASTS Report listing does not provide an actual count of these items.

<b>\$ 55,636,517</b>	<b>4,350</b>	<b>5,121</b>	<b>771</b>	<b>10 Year Totals (2014 through 2023)</b>
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Source: Arkansas Drug Director (unaudited by Arkansas Legislative Audit)

