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**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## **LEGISLATIVE JOINT AUDITING COMMITTEE** **ARKANSAS LEGISLATIVE AUDIT**

October 14, 2022

Legislative Joint Auditing Committee  
Senator Ronald Caldwell, Co-Chair  
Representative Richard Womack, Co-Chair  
500 Woodlane Street, Suite 172  
Little Rock, AR 72201

Members of the Legislative Joint Auditing Committee:

This letter reports law enforcement agencies' calendar year 2021 compliance with the asset seizure and forfeiture requirements of Ark. Code Ann. § 26-57-247. Arkansas Code (Code) provides forfeiture procedures for tobacco products upon which the full amount of excise tax due was not paid or which were possessed or sold by an unlicensed wholesaler or retailer. In addition, the property and money used to facilitate a criminal violation of Code for the manufacture or distribution of contraband tobacco products may be seized and forfeited to the State.

According to Arkansas Tobacco Control, no tobacco-related asset seizures occurred in calendar year 2021. In addition, Arkansas Legislative Audit staff followed up on seizures that were outstanding in the prior year to ensure Agency compliance with Code requirements. As a result, staff review revealed no instances of noncompliance.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

RAN:jwd

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