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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

August 7, 2026

Legislative Joint Auditing Committee
Senator Jim Petty, Co-Chair
Representative Robin Lundstrum, Co-Chair
500 Woodlane St., Ste. 172
Little Rock, AR 72201

Members of the Legislative Joint Auditing Committee:

This letter reports law enforcement agencies' calendar year 2025 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 2025. In addition, Arkansas Legislative Audit (ALA) staff followed up on seizures that were outstanding in the prior year to ensure Agency compliance with Code requirements. No instances of noncompliance were noted as a result of staff procedures.

ALA staff followed up on one seizure that was still outstanding from the calendar year 2024 report to ensure compliance with Code requirements. The seizure occurred on April 10, 2024, and included \$4,142. A delay in the disposition is typically caused by extenuating circumstances beyond the control of the custodial agency. In this instance, the defendant is set for a federal trial to begin in April 2026. As of the review date, the cash was still being held in the Prosecuting Attorney's Drug Task Force Asset Forfeiture Holding Fund pending disposition.

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A handwritten signature in black ink, appearing to read "Kevin White", with a stylized flourish at the end.

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KWW:jwd

Report ID: SPSA00325