

# Internal Control and Compliance Assessment

## Arkansas Legislative Audit

### Office of the Prosecutor Coordinator

For the Fiscal Year Ended June 30, 2022



## INTRODUCTION

This report is issued to inform the Legislative Joint Auditing Committee of compliance with state fiscal laws and regulations as well as deficiencies in internal controls for the Office of the Prosecutor Coordinator. Assessment procedures disclosed no reportable items of noncompliance.

## SCOPE AND METHODOLOGY

We performed an internal control and compliance assessment of the Office of the Prosecutor Coordinator, an office of Arkansas state government, as of and for the year ended June 30, 2022, and have issued our report dated August 21, 2023. Management of the Department is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations.

The assessment included cash on deposit, expenditures, liabilities, capital assets, and data entry to the Arkansas Administrative Statewide Information System (AASIS). The assessment consisted principally of inquiries, observations, analytical procedures, and selected tests of internal control policies and procedures, accounting records, and other relevant documents. We relied on financial data in AASIS recorded by the Agency and audit work conducted in the fiscal year 2022 State Annual Comprehensive Financial Report (ACFR) and Single Audit Report.

## RESULTS OF ASSESSMENT

Assessment procedures did not disclose instances of noncompliance considered reportable.

## ENABLING LEGISLATION AND ORGANIZATIONAL STRUCTURE

The Office of the Prosecutor Coordinator (PCO) was created under Act 925 of 1975. The Prosecution Coordination Commission, a seven-member board chosen by all elected prosecuting attorneys, sets the overall policy of the PCO. The mission of the PCO is to improve the criminal justice system by promoting professionalism in the offices of prosecuting attorneys and victim service providers through education, information, liaison, and advocacy. The PCO provides a broad range of technical assistance and support for prosecuting attorneys, their deputies, and crime victim service providers, including legal research, continuing legal education, lending library, publications, civil commitments, victim/witness support, and computers. The PCO organizational chart is provided in **Exhibit I on page 2**.

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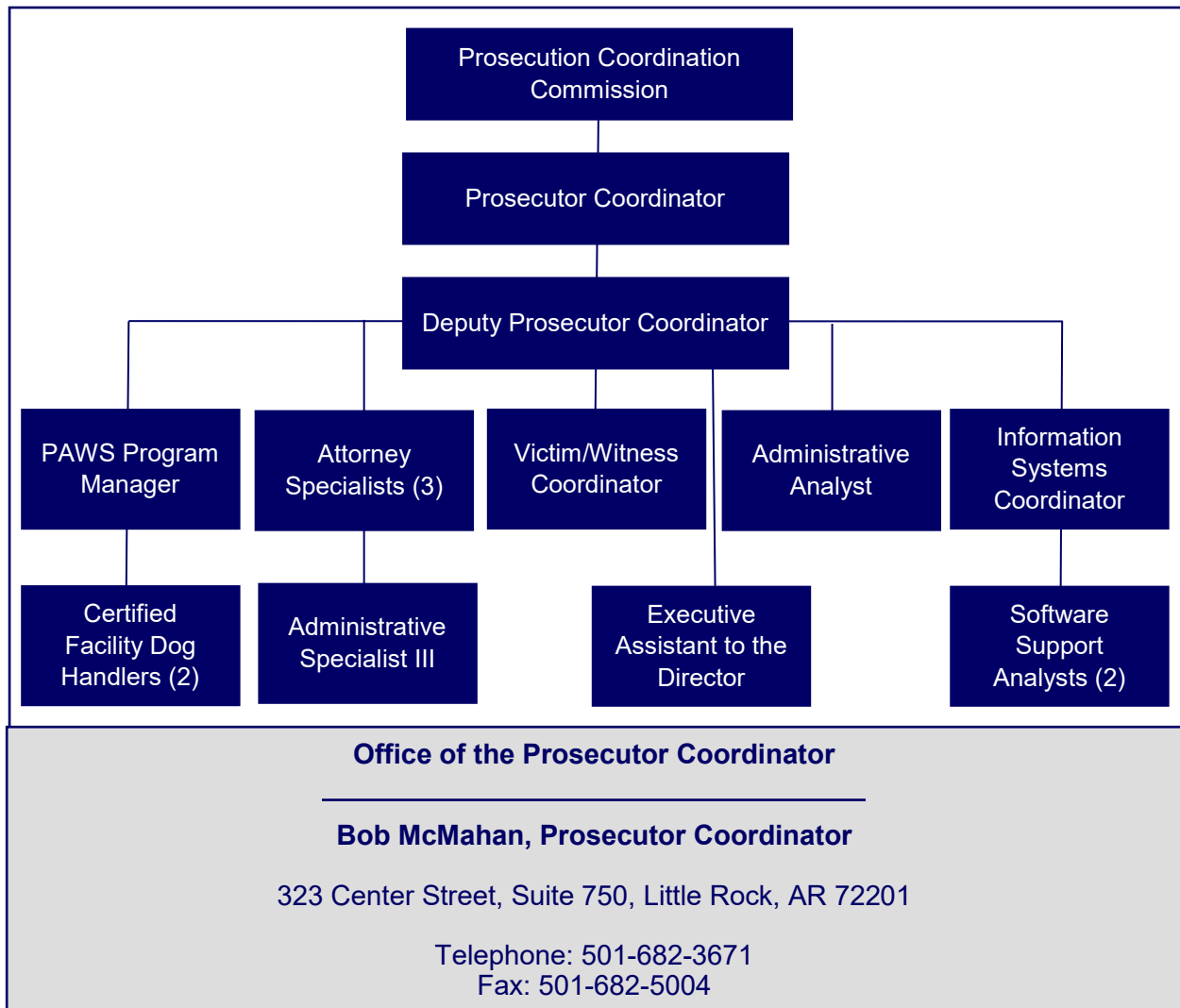
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Exhibit I

Office of the Prosecutor Coordinator  
Organizational Chart



Source: Office of the Prosecutor Coordinator

## FISCAL ANALYSIS

### Revenues, Expenditures, and Transfers

Agency revenues, expenditures, and transfers for fiscal years 2018 through 2022 are presented in **Exhibit II on page 3**. Revenues were mainly comprised of federal grants and reimbursements totaling \$95,255.

Expenditures for the year ended June 30, 2022, totaled \$1.8 million. Salaries totaled \$1.3 million and represented 70% of expenditures.

Net transfers totaled \$1.4 million for the year ended June 30, 2022, and represented the general revenue transfer for the Agency.

**Assets and Liabilities**

Agency assets and liabilities for fiscal years 2018 through 2022 are presented in **Exhibit III**. Assets for the year ended June 30, 2022, totaled \$261,574, with fixed assets accounting for 80% of total assets. Liabilities totaled \$81,093 for the year ended June 30, 2022. The end-of-the-year payroll accrual accounted for 97% of total liabilities.

**Exhibit II**

**Office of the Prosecutor Coordinator  
Revenues, Expenditures, and Transfers  
For the Years Ended June 30, 2018 through 2022**

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>Revenues</b>					
Federal grants and reimbursements	\$ 95,255	\$ 340,263	\$ 36,156	\$ 36,435	\$ 71,509
Other income	82	33	239	420	52
<b>Total Revenues</b>	<b>\$ 95,337</b>	<b>\$ 340,296</b>	<b>\$ 36,395</b>	<b>\$ 36,855</b>	<b>\$ 71,561</b>
<b>Expenditures</b>					
Salaries	\$ 1,286,994	\$ 1,073,646	\$ 1,045,930	\$ 1,007,686	\$ 920,300
Utilities and rent	69,179	69,109	73,773	73,556	75,233
Commodities, materials, and supplies	44,015	55,331	43,246	36,263	43,060
Other expenses	441,014	70,091	128,126	146,795	178,308
<b>Total Expenditures</b>	<b>\$ 1,841,202</b>	<b>\$ 1,268,177</b>	<b>\$ 1,291,075</b>	<b>\$ 1,264,300</b>	<b>\$ 1,216,901</b>
<b>Net Transfers In (Out)</b>	<b>\$ 1,353,269</b>	<b>\$ 1,213,424</b>	<b>\$ 1,205,977</b>	<b>\$ 1,150,041</b>	<b>\$ 1,124,507</b>

Source: Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)

**Exhibit III**

**Office of the Prosecutor Coordinator  
Assets and Liabilities  
For the Years Ended June 30, 2018 through 2022**

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>Assets</b>					
Cash and cash equivalents	\$ 49,747	\$ 317,416	\$ 8,457	\$ 2,782	\$ 32,245
Fixed assets	208,959	203,267	197,568	208,223	204,713
Other assets	2,868	609	4,372	6,025	12,375
<b>Total Assets</b>	<b>\$ 261,574</b>	<b>\$ 521,292</b>	<b>\$ 210,397</b>	<b>\$ 217,030</b>	<b>\$ 249,333</b>
<b>Liabilities</b>					
Accounts payable	\$ 0	\$ 4,008	\$ 0	\$ 0	\$ 0
Payroll liability	78,438	59,119	45,262	36,280	31,269
Other liabilities	2,655	2,344	1,111	965	733
<b>Total Liabilities</b>	<b>\$ 81,093</b>	<b>\$ 65,471</b>	<b>\$ 46,373</b>	<b>\$ 37,245</b>	<b>\$ 32,002</b>

Source: Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)

