

# Internal Control and Compliance Assessment

## Arkansas Legislative Audit

### Office of the Prosecutor Coordinator

For the Fiscal Year Ended June 30, 2023



## 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, 2023, and have issued our report dated September 5, 2024. Management of the Agency is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations.

The assessment included cash on deposit, cash receipts, 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 2023 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**.

### ARKANSAS LEGISLATIVE AUDIT

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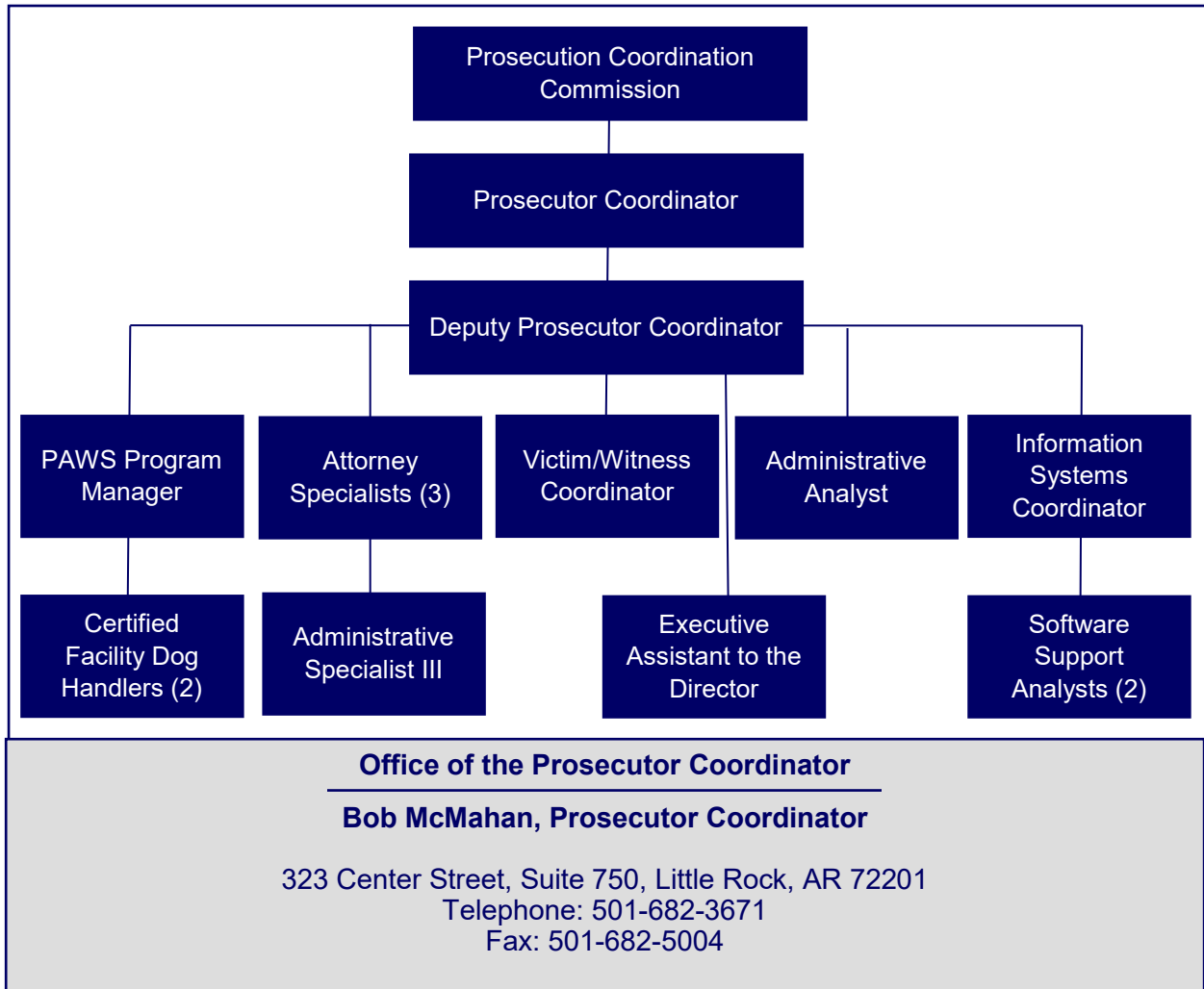
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Exhibit I

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 2019 through 2023 are presented in **Exhibit II on page 3**. Revenues were mainly comprised of federal grants and reimbursements totaling \$240,156.

Expenditures for the year ended June 30, 2023, totaled \$1,952,324. Salaries totaled \$1,466,446 representing 75% of expenditures.

Net transfers totaled \$1,625,940 for the year ended June 30, 2023, and was mostly comprised of the general revenue transfer for the Agency.

**Assets and Liabilities**

Agency assets and liabilities for fiscal year 2019 through 2023 are presented in **Exhibit III**. Assets for the year ended June 30, 2023, totaled \$243,549, with fixed assets accounting for 87% of total assets. Liabilities totaled \$34,416 for the year ended June 30, 2023. The end-of-the-year payroll accrual accounted for 99.9% of the total liabilities.

**Exhibit II**

**Office of the Prosecutor Coordinator  
Revenues, Expenditures, and Transfers  
For the Years Ended June 30, 2019 through 2023**

	Fiscal Year				
	2023	2022	2021	2020	2019
<b>Revenues</b>					
Federal grants and reimbursements	\$ 240,156	\$ 95,255	\$ 340,263	\$ 36,156	\$ 36,435
Other income	224	82	33	239	420
<b>Total Revenues</b>	<b>\$ 240,380</b>	<b>\$ 95,337</b>	<b>\$ 340,296</b>	<b>\$ 36,395</b>	<b>\$ 36,855</b>
<b>Expenditures</b>					
Salaries	\$ 1,466,446	\$ 1,286,994	\$ 1,073,646	\$ 1,045,930	\$ 1,007,686
Utilities and rent	63,178	69,179	69,109	73,773	73,556
Commodities, materials, and supplies	62,588	44,015	55,331	43,246	36,263
Other expenses	360,112	441,014	70,091	128,126	146,795
<b>Total Expenditures</b>	<b>\$ 1,952,324</b>	<b>\$ 1,841,202</b>	<b>\$ 1,268,177</b>	<b>\$ 1,291,075</b>	<b>\$ 1,264,300</b>
<b>Net Transfers In (Out)</b>	<b>\$ 1,625,940</b>	<b>\$ 1,353,269</b>	<b>\$ 1,213,424</b>	<b>\$ 1,205,977</b>	<b>\$ 1,150,041</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, 2019 through 2023**

	Fiscal Year				
	2023	2022	2021	2020	2019
<b>Assets</b>					
Cash and cash equivalents	\$ 31,032	\$ 49,747	\$ 317,416	\$ 8,457	\$ 2,782
Fixed assets	212,517	208,959	203,267	197,568	208,223
Other assets	0	2,868	609	4,372	6,025
<b>Total Assets</b>	<b>\$ 243,549</b>	<b>\$ 261,574</b>	<b>\$ 521,292</b>	<b>\$ 210,397</b>	<b>\$ 217,030</b>
<b>Liabilities</b>					
Accounts payable	\$ 0	\$ 0	\$ 4,008	\$ 0	\$ 0
Payroll liability	34,376	78,438	59,119	45,262	36,280
Other liabilities	40	2,655	2,344	1,111	965
<b>Total Liabilities</b>	<b>\$ 34,416</b>	<b>\$ 81,093</b>	<b>\$ 65,471</b>	<b>\$ 46,373</b>	<b>\$ 37,245</b>

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

