

Internal Control and Compliance Assessment

Arkansas Legislative Audit

Judicial Discipline and Disability Commission

For the Fiscal Year Ended June 30, 2025



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 Judicial Discipline and Disability Commission. Assessment procedures disclosed no reportable items of noncompliance.

SCOPE AND METHODOLOGY

We performed an internal control and compliance assessment of the Judicial Discipline and Disability Commission, a commission of Arkansas state government, as of and for the year ended June 30, 2025, and have issued our report dated September 3, 2026. 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, 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 2025 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 Judicial Discipline and Disability Commission was created by Amendment 66 to the Arkansas Constitution, passed in November 1988. The Commission consists of nine members: three judges, three attorneys, and three at-large members who are neither judges nor attorneys. The Commission receives and investigates information and complaints about the possible ethical misconduct or disability of Arkansas judges.

The Commission's purpose is to help enforce the high ethical standards of judicial conduct on and off the bench and preserve both the integrity of judges and public confidence in the courts. In performing its functions, the Commission strives to maintain the necessary balance between judicial independence and public accountability. In July 1991, the Commission created a Judicial Ethics Advisory Committee that issues advisory opinions to all judges and judicial candidates on ethical matters. The Commission's organizational structure is provided in **Exhibit I on page 2**.

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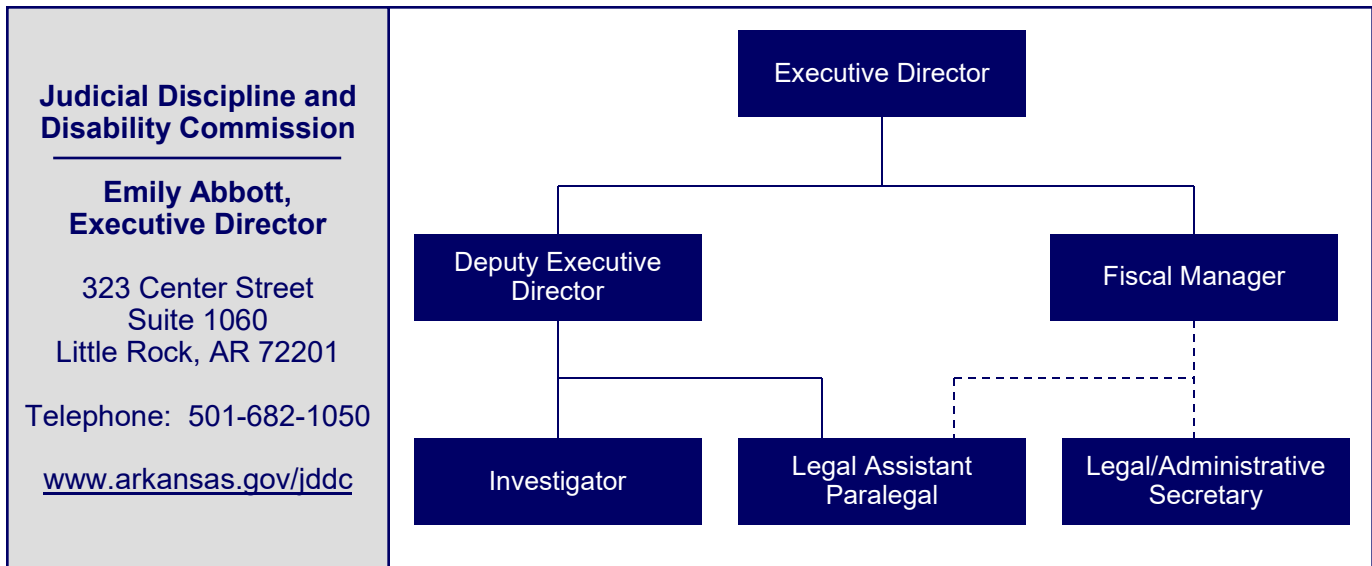
Report ID: SR0724125

Report Date: September 3, 2026



Exhibit I

**Judicial Discipline and Disability Commission
Organizational Chart**



Source: Judicial Discipline and Disability Commission

FISCAL ANALYSIS

Revenues, Expenditures, and Transfers

Revenues, expenditures, and transfers for fiscal year 2021 through 2025 are presented in **Exhibit II on page 3**. The Commission receives very little, if any, revenues, with funding primarily coming from general revenue transfers. Net transfers for fiscal year 2025 were \$588,228.

Commission expenditures totaled \$596,816 in fiscal year 2025. The majority of expenditures were for salary expenses, which accounted for approximately 78% of total expenditures in fiscal year 2025.

Assets and Liabilities

Commission assets at June 30, 2025, totaled \$57,057. Cash balances were reconciled to the State Treasury without exception. Asset and liability balances at year-end for fiscal years 2021 through 2025 are presented in **Exhibit III on page 3**.

The Commission returned \$17,274 in unspent general revenue to the State at the end of fiscal year 2025.

Exhibit II

**Judicial Discipline and Disability Commission
Revenues, Expenditures, and Transfers
For the Years Ended June 30, 2021 through 2025**

	Fiscal Year				
	2025	2024	2023	2022	2021
Total Revenues	\$ 0	\$ 23	\$ 1,384	\$ 18	\$ 0
Expenditures					
Salaries	\$ 465,191	\$ 390,231	\$ 510,852	\$ 497,780	\$ 514,976
Utilities and rent	62,676	56,056	56,731	57,691	59,829
Professional service fees	23,912	27,134	29,404	26,214	17,659
Other expenses	45,037	42,991	51,825	196,193	38,434
Total Expenditures	\$ 596,816	\$ 516,412	\$ 648,812	\$ 777,878	\$ 630,898
Net Transfers In (Out)	\$ 588,228	\$ 516,678	\$ 670,356	\$ 622,572	\$ 628,151

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

Exhibit III

**Judicial Discipline and Disability Commission
Assets and Liabilities
For the Years Ended June 30, 2021 through 2025**

	Fiscal Year				
	2025	2024	2023	2022	2021
Assets					
Cash and cash equivalents	\$ 12,097	\$ 23,657	\$ 12,676	\$ 14,972	\$ 2,640
Fixed assets	44,960	44,960	44,960	44,960	50,435
Other assets	0	0	0	361	0
Total Assets	\$ 57,057	\$ 68,617	\$ 57,636	\$ 60,293	\$ 53,075
Liabilities					
Payroll liability	\$ 9,802	\$ 6,405	\$ 6,711	\$ 28,075	\$ 23,031
Other liabilities	17,274	23,642	12,644	16,866	4,004
Total Liabilities	\$ 27,076	\$ 30,047	\$ 19,355	\$ 44,941	\$ 27,035

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

