

OFFICE OF THE PROSECUTING ATTORNEY

Second Judicial District

**Clay, Craighead, Crittenden, Greene, Mississippi, and
Poinsett Counties**

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SECOND JUDICIAL DISTRICT
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FOR THE YEAR ENDED DECEMBER 31, 2025

Financial and Compliance Report

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Second Judicial District
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of prosecuting attorneys, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, Second Judicial District as of and for the year ended December 31, 2025, and have issued our report thereon dated April 1, 2026. These procedures were not performed for the Second Judicial District Drug Task Force. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following official who held office during 2025:

Prosecuting Attorney: Sonia Hagood

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, the Prosecuting Attorney, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 1, 2026
LOPA00225

PROSECUTING ATTORNEY, SECOND JUDICIAL DISTRICT
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2025
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2025	<u>\$ 69,743</u>	<u>\$ 196,141</u>
Receipts:		
Hot check fees	3,992	
Fines, forfeitures, and costs	14,456	63,249
Interest	<u>1,541</u>	<u>3,782</u>
Total Receipts	<u>19,989</u>	<u>67,031</u>
Disbursements:		
Law enforcement	<u>32,849</u>	<u>77,470</u>
Cash Balance, December 31, 2025	<u><u>\$ 56,883</u></u>	<u><u>\$ 185,702</u></u>

PROSECUTING ATTORNEY, SECOND JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025
 (UNAUDITED)

Schedule 2

	Victim Assistance	Cybercrime	Totals
Cash Balance, January 1, 2025	\$ 191,963	\$ 4,178	\$ 196,141
Receipts:			
Fines, forfeitures, and costs	61,149	2,100	63,249
Interest	3,735	47	3,782
Total Receipts	64,884	2,147	67,031
Disbursements:			
Law enforcement	74,509	2,961	77,470
Cash Balance, December 31, 2025	\$ 182,338	\$ 3,364	\$ 185,702

PROSECUTING ATTORNEY, SECOND JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
Craighead County Hot Check, Craighead County Deputy Prosecutor, Crittenden County Equitable Sharing, and Poinsett County Asset Forfeiture

3. The cash balance at year-end in the custodial fund is as follows:

	<u>December 31,</u> <u>2025</u>
Craighead County Hot Check Trust	\$ 39,958

This balance represents hot check restitutions that have not been transferred to the appropriate entities.

4. The Prosecuting Attorney's capital assets records are summarized below:

	<u>December 31,</u> <u>2025</u>
Equipment	<u>\$ 46,793</u>