

OFFICE OF THE PROSECUTING ATTORNEY

Tenth Judicial District

Ashley, Bradley, Chicot, Desha, and Drew Counties

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT
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FOR THE YEAR ENDED DECEMBER 31, 2024

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Tenth 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, Tenth Judicial District as of and for the year ended December 31, 2024, and have issued our report thereon dated January 23, 2026. 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 2024:

Prosecuting Attorney: Frank Spain

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", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
January 23, 2026
LOPA01124

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2024	<u>\$ 48,090</u>	<u>\$ 53,902</u>
Receipts:		
Hot check fees	339	
Prosecutor's expense allowance	100,760	
Federal grants		41,699
Seized Asset Sale	34,963	
Other	567	
Total Receipts	<u>136,629</u>	<u>41,699</u>
Disbursements:		
Law enforcement	<u>110,387</u>	<u>50,015</u>
Cash Balance, December 31, 2024	<u><u>\$ 74,332</u></u>	<u><u>\$ 45,586</u></u>

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	<u>Victims Assistance</u>	<u>Drug Task Force - Arkansas State Police</u>	<u>Drug Task Force - Arkansas Rural Health Partnership</u>	<u>Totals</u>
Cash Balance, January 1, 2024	\$ 4,772	\$ 33,487	\$ 15,643	\$ 53,902
Receipts:				
Federal grants	<u>41,699</u>			<u>41,699</u>
Total Receipts	<u>41,699</u>			<u>41,699</u>
Disbursements:				
Law enforcement	<u>43,220</u>	<u>2,422</u>	<u>4,373</u>	<u>50,015</u>
Total Disbursements	<u>43,220</u>	<u>2,422</u>	<u>4,373</u>	<u>50,015</u>
Cash Balance, December 31, 2024	<u><u>\$ 3,251</u></u>	<u><u>\$ 31,065</u></u>	<u><u>\$ 11,270</u></u>	<u><u>\$ 45,586</u></u>

PROSECUTING ATTORNEY, TENTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
Operating, Hot Check Fees, and Drug Control
3. Cash balances at year-end in the custodial funds are as follows:

	<u>December 31,</u> <u>2024</u>
Asset Forfeiture Fund	\$ 29
Hot Check Trust Fund	114

These balances represent forfeitures and 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>2024</u>
Equipment	<u>\$ 52,938</u>