

OFFICE OF THE PROSECUTING ATTORNEY

Thirteenth Judicial District

**Calhoun, Cleveland, Columbia, Dallas, Ouachita, and
Union Counties**

Financial and Compliance Report

December 31, 2023 and 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Thirteenth 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, Thirteenth Judicial District as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated April 8, 2025. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following official who held office during 2023 and 2022:

Prosecuting Attorney: Jeffery C. Rogers

We noted noncompliance with accepted accounting practices as follows:

- Bank reconciliations, financial statements, and ledgers were not prepared.
- Settlements pending reports were not prepared for the Asset Forfeiture, Criminal Restitution, and Hot Check Trust accounts.
- Subsidiary restitution ledgers were not prepared for the Criminal Restitution account.
- Confiscation reports were not prepared for the Asset Forfeiture account.
- Receipts were not issued in 2023 for the Hot Check Fee account.

Internal Revenue Service (IRS) quarterly report 941 Forms were not provided for all of 2023 or 2022. Additionally, an Arkansas Department of Finance and Administration Form AR3 was not provided for 2023 and 2022.

The Circuit Judges within the Thirteenth Judicial District and the Arkansas Drug Director were not notified by the Prosecuting Attorney when the deposits of the asset forfeiture fund exceeded \$20,000 per county in a calendar year for 2023 and 2022, as required by Ark. Code Ann. § 5-64-505. In addition, 20% of the proceeds of additional sales and additional moneys forfeited or obtained by judgment or settlement were not deposited in the State Crime Lab Equipment Fund, as required by Ark. Code Ann. § 5-64-505.

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 8, 2025
LOPA01523

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2023	\$ 152,636	\$ 135,614
Receipts:		
Federal grants		158,450
Unclassified	54,420	22,562
Total Receipts	54,420	181,012
Disbursements:		
Law enforcement	102,332	106,503
Cash Balance, December 31, 2023	\$ 104,724	\$ 210,123

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023
 (UNAUDITED)

Schedule 2

	Ouachita County Victim Witness	Tobacco Control	Totals
Cash Balance, January 1, 2023	<u>\$ 134,631</u>	<u>\$ 983</u>	<u>\$ 135,614</u>
Receipts:			
Federal grants	158,450		158,450
Unclassified	<u>22,562</u>		<u>22,562</u>
Total Receipts	<u>181,012</u>		<u>181,012</u>
Disbursements:			
Law enforcement	<u>106,503</u>		<u>106,503</u>
Cash Balance, December 31, 2023	<u><u>\$ 209,140</u></u>	<u><u>\$ 983</u></u>	<u><u>\$ 210,123</u></u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2022	<u>\$ 165,156</u>	<u>\$ 114,820</u>
Receipts:		
Federal grants		136,183
Unclassified	<u>107,537</u>	<u>41,976</u>
Total Receipts	<u>107,537</u>	<u>178,159</u>
Disbursements:		
Law enforcement	<u>120,057</u>	<u>157,365</u>
Cash Balance, December 31, 2022	<u><u>\$ 152,636</u></u>	<u><u>\$ 135,614</u></u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 4

	Ouachita County Victim Witness	Tobacco Control	Totals
Cash Balance, January 1, 2022	<u>\$ 113,837</u>	<u>\$ 983</u>	<u>\$ 114,820</u>
Receipts:			
Federal grants	136,183		136,183
Unclassified	<u>41,976</u>		<u>41,976</u>
Total Receipts	<u>178,159</u>		<u>178,159</u>
Disbursements:			
Law enforcement	<u>157,365</u>		<u>157,365</u>
Cash Balance, December 31, 2022	<u><u>\$ 134,631</u></u>	<u><u>\$ 983</u></u>	<u><u>\$ 135,614</u></u>

PROSECUTING ATTORNEY, THIRTEENTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
(UNAUDITED)

Schedule 5

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

	December 31, 2023	December 31, 2022
Asset Forfeiture Fund	\$ 94,789	\$ 102,272
Restitution Fund	26,056	15,511
Hot Check Trust - Columbia	3,839	2,526
Hot Check Trust - Ouachita	8,523	2,015
Hot Check Trust - Cleveland	285	90
Hot Check Trust - Union	14,126	4,213
Hot Check Trust - Dallas	1,382	6,098

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:

	December 31, 2023	December 31, 2022
Equipment	<u>\$ 13,615</u>	<u>\$ 13,615</u>

The Capital assets as reflected on this schedule represent those fixed assets purchased from the General Fund and Special Revenue Funds and do not include those fixed assets purchased by Calhoun, Cleveland, Columbia, Dallas Ouachita, and Union Counties.