

OFFICE OF THE PROSECUTING ATTORNEY

Fourteenth Judicial District

Baxter, Boone, Marion, and Newton Counties

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
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Financial and Compliance Report

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Arkansas



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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Fourteenth 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, Fourteenth Judicial District as of and for the year ended December 31, 2024, and have issued our report thereon dated January 21, 2026. 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: David Ethredge

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 blue ink that reads "Kevin White".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
January 21, 2026
LOPA01624

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

Schedule 1

	General Fund
Cash Balance, January 1, 2024	\$ 13,648
Receipts:	
Hot check fees	6,813
Prosecutor's expense allowance	20,525
Interest	9
Total Receipts	27,347
Disbursements:	
Law enforcement	27,092
Cash Balance, December 31, 2024	\$ 13,903

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

Schedule 2

1. Cash balances on the Financial Schedules include demand accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
Prosecutor's Reimbursement, Baxter County Hot Check Fee, Marion County Hot Check Fee, and Boone County Hot Check Fee

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

	<u>December 31, 2024</u>
Hot Check Trust Fund	\$ 41,524

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, 2024</u>
Equipment	<u>\$ 26,553</u>