

OFFICE OF THE PROSECUTING ATTORNEY

Seventeenth Judicial District

White and Prairie Counties

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SEVENTEENTH JUDICIAL DISTRICT
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Arkansas

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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Seventeenth 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, Seventeenth Judicial District as of and for the year ended December 31, 2025, and have issued our report thereon dated April 24, 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 2025:

Prosecuting Attorney: Becky McCoy

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 dark ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 24, 2026
LOPA03225

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

Schedule 1

	General Fund
Cash Balance, January 1, 2025	<u>\$ 83,107</u>
Receipts:	
Hot check fees	3,374
Asset forfeiture	47,320
Other	<u>52</u>
Total Receipts	<u>50,746</u>
Disbursements:	
Law enforcement	<u>14,906</u>
Cash Balance, December 31, 2025	<u><u>\$ 118,947</u></u>

PROSECUTING ATTORNEY, SEVENTEENTH JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(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:
Hot Check Fee, White County Drug Control, and Prairie County Drug Control.
3. The cash balance at year-end in the custodial fund is as follows:

	<u>December 31, 2025</u>
Asset Forfeiture Fund	\$ 26,213

These balances represent forfeitures that have not been transferred to the appropriate entities.

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

	<u>December 31, 2025</u>
Equipment	<u><u>\$ 43,190</u></u>