

OFFICE OF THE PROSECUTING ATTORNEY

Twenty-Third Judicial District

Lonoke County

Financial and Compliance Report

December 31, 2024 and 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TWENTY-THIRD JUDICIAL DISTRICT
TABLE OF CONTENTS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

Financial and Compliance Report

	<u>Schedule</u>
2024	
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
2023	
Schedule of Financial Information (Unaudited)	3
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	4
2024 and 2023	
Other Information (Unaudited)	5

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Twenty-Third 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, Twenty-Third Judicial District as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated October 9, 2025. 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 and 2023:

Prosecuting Attorney: Chuck Graham

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", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
October 9, 2025
LOPA03324

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	\$ 14,471	\$ 71,406
Receipts:		
Hot check fees	545	
Forfeitures		24,066
Federal grants		176,121
Interest		120
Total Receipts	<u>545</u>	<u>200,307</u>
Disbursements:		
Law enforcement		<u>255,816</u>
Cash Balance, December 31, 2024	<u>\$ 15,016</u>	<u>\$ 15,897</u>

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

Schedule 2

	Victims of Crime Act Grant (VOCA)	Forfeitures	Federal Forfeitures	Totals
Cash Balance, January 1, 2024	\$ 15,669	\$ 54,536	\$ 1,201	\$ 71,406
Receipts:				
Forfeitures		24,066		24,066
Federal grants	176,121			176,121
Interest		120		120
Total Receipts	<u>176,121</u>	<u>24,186</u>		<u>200,307</u>
Disbursements:				
Law enforcement	<u>190,704</u>	<u>65,112</u>		<u>255,816</u>
Cash Balance, December 31, 2024	<u>\$ 1,086</u>	<u>\$ 13,610</u>	<u>\$ 1,201</u>	<u>\$ 15,897</u>

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

Schedule 3

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2023	<u>\$ 13,465</u>	<u>\$ 98,643</u>
Receipts:		
Hot check fees	1,006	
Forfeitures		17,672
Federal grants		156,479
Interest		<u>324</u>
Total Receipts	<u>1,006</u>	<u>174,475</u>
Disbursements:		
Law enforcement		<u>201,712</u>
Cash Balance, December 31, 2023	<u><u>\$ 14,471</u></u>	<u><u>\$ 71,406</u></u>

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

Schedule 4

	Victims of Crime Act Grant (VOCA)	Forfeitures	Federal Forfeitures	Totals
Cash Balance, January 1, 2023	\$ 1,362	\$ 96,080	\$ 1,201	\$ 98,643
Receipts:				
Forfeitures		17,672		17,672
Federal grants	156,479			156,479
Interest		324		324
Total Receipts	<u>156,479</u>	<u>17,996</u>		<u>174,475</u>
Disbursements:				
Law enforcement	<u>142,172</u>	<u>59,540</u>		<u>201,712</u>
Cash Balance, December 31, 2023	<u>\$ 15,669</u>	<u>\$ 54,536</u>	<u>\$ 1,201</u>	<u>\$ 71,406</u>

PROSECUTING ATTORNEY, TWENTY-THIRD JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts.

2. Cash balances at year-end in the custodial fund are as follows:

	December 31, 2024	December 31, 2023
State Forfeitures	\$ 7,205	\$ 8,399

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

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

	December 31, 2024	December 31, 2023
Equipment	<u>\$ 67,365</u>	<u>\$ 59,767</u>