

OFFICE OF THE PROSECUTING ATTORNEY

Third Judicial District

Jackson, Lawrence, Randolph, and Sharp Counties

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, THIRD JUDICIAL DISTRICT
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Arkansas



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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, 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, Third Judicial District as of and for the year ended December 31, 2017, and have issued our report thereon dated August 16, 2018. These procedures were not performed for the Third Judicial District Drug Task Force Fund. 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 2017:

Prosecuting Attorney: Henry Boyce

Our procedures indicated that the Office of **Prosecuting Attorney** was in substantial compliance with Arkansas fiscal and financial laws.

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

Handwritten signature of Roger A. Norman in cursive.

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
August 16, 2018
LOPA00317

PROSECUTING ATTORNEY, THIRD JUDICIAL DISTRICT
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2017
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Fund (Victim of Crimes Advocate)</u>
Cash Balance, January 1, 2017	\$ 73,990	\$ 11,429
Receipts:		
Hot check fees	15,055	
Federal grants		47,300
Interest	53	18
County Aid	47,706	16,000
Forfeitures	20,117	
Other		272
Transfers in		10,000
Total Receipts	<u>82,931</u>	<u>73,590</u>
Disbursements:		
Law enforcement	62,660	79,786
Transfers out	10,000	
Total Disbursements	<u>72,660</u>	<u>79,786</u>
Cash Balance, December 31, 2017	<u>\$ 84,261</u>	<u>\$ 5,233</u>

PROSECUTING ATTORNEY, THIRD JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2017
(UNAUDITED)

Schedule 2

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:
Jackson, Lawrence, Randolph, and Sharp County Hot Check Fee Accounts, Contingent, and Drug Control
3. Cash balances at year-end in the agency funds are as follows:

	<u>December 31,</u> <u>2017</u>
Asset Forfeiture Fund	\$ 2,290
Hot Check Trust Fund	7,572
Randolph County Fine and Court Cost Trust	2,157

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>2017</u>
Equipment	<u>\$ 12,486</u>