

**OFFICE OF THE PROSECUTING ATTORNEY
Ninth Judicial District West**

Little River, Sevier, Howard and Pike Counties

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT WEST
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FOR THE YEAR ENDED DECEMBER 31, 2017

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Arkansas

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Ninth Judicial District West
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, Ninth Judicial District West as of and for the year ended December 31, 2017, and have issued our report thereon dated September 25, 2018. 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: Bryan Chesshir

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

A handwritten signature in cursive script that reads "Roger A. Norman".

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

Little Rock, Arkansas
September 25, 2018
LOPA00917

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

Schedule 1

	<u>General Fund</u>
Cash Balance, January 1, 2017	<u>\$ 131,515</u>
Receipts:	
Hot check fees	5,941
Forfeitures	13,640
Other	<u>3,473</u>
Total Receipts	<u>23,054</u>
Disbursements:	
Law enforcement	<u>45,394</u>
Cash Balance, December 31, 2017	<u><u>\$ 109,175</u></u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT WEST
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

Schedule 2

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
Hot Check Fee Account
Drug Control Fund
3. Cash balances at year-end in the agency funds are as follows:

	<u>December 31, 2017</u>
Asset Forfeiture Fund	\$ 48,743
Hot Check Trust Fund	15,176

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, 2017</u>
Equipment	<u>\$ 39,166</u>