

OFFICE OF THE PROSECUTING ATTORNEY

Ninth Judicial District East

Clark County

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Ninth Judicial District East
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 East as of and for the year ended December 31, 2017, and have issued our report thereon dated October 18, 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: Blake Batson

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
October 18, 2018
LOPA01017

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

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2017	<u>\$ 300,363</u>	<u>\$ 20,002</u>
Receipts:		
Hot check fees	4,373	
Fines, forfeitures, and costs	19,825	4,539
State grants		24,895
Federal grants		33,302
Interest	241	
Other	2,558	
Total Receipts	<u>26,997</u>	<u>62,736</u>
Disbursements:		
Law enforcement	<u>45,473</u>	<u>65,200</u>
Cash Balance, December 31, 2017	<u><u>\$ 281,887</u></u>	<u><u>\$ 17,538</u></u>

PROSECUTING ATTORNEY, NINTH JUDICIAL DISTRICT EAST
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017
 (UNAUDITED)

Schedule 2

	<u>Drug Crime Fee Grant</u>	<u>Local Victim Restitution</u>	<u>Violence Against Women Assistance</u>	<u>Totals</u>
Cash Balance, January 1, 2017		\$ 17,685	\$ 2,317	\$ 20,002
Receipts:				
Fines, forfeitures and costs		4,539		4,539
State grants	\$ 24,895			24,895
Federal grants			33,302	33,302
Total Receipts	<u>24,895</u>	<u>4,539</u>	<u>33,302</u>	<u>62,736</u>
Disbursements:				
Law enforcement	<u>23,174</u>	<u>6,674</u>	<u>35,352</u>	<u>65,200</u>
Cash Balance, December 31, 2017	<u>\$ 1,721</u>	<u>\$ 15,550</u>	<u>\$ 267</u>	<u>\$ 17,538</u>

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

Schedule 3

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 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	\$ 379
Hot Check Trust Fund	159
Asset Seizure Fund	6,777
Credit Card Payment	462

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>\$ 48,995</u>