

**OFFICE OF THE PROSECUTING ATTORNEY**

**Eleventh Judicial District East**

**Arkansas County**

**Financial and Compliance Report**

**December 31, 2017**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST  
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FOR THE YEAR ENDED DECEMBER 31, 2017

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## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eleventh 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, Eleventh Judicial District East as of and for the year ended December 31, 2017, and have issued our report thereon dated October 16, 2018. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relate to the following official who held office during 2017:

Prosecuting Attorney: Robert Dittrich

Noncompliance with state law and accepted accounting practices was noted in the office and is reported below:

The Restitution and Circuit Court Fine Collection accounts had unidentified bank balances of \$3,996, and \$22,850, respectively, at December 31, 2017. A similar finding was issued in the prior 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

Handwritten signature of Roger A. Norman in cursive.

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

Little Rock, Arkansas  
October 16, 2018  
LOPA01317

PROSECUTING ATTORNEY, ELEVENTH 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>\$ 31,494</u>	<u>\$ 31,492</u>
Receipts:		
Hot check fees	11,069	
Prosecutor's expense allowance	48,500	
Collection fees	23,918	
Federal grants		121,058
Forfeitures	16,163	
Other	3,034	
Total Receipts	<u>102,684</u>	<u>121,058</u>
Disbursements:		
Law enforcement	<u>98,001</u>	<u>136,705</u>
Cash Balance, December 31, 2017	<u><u>\$ 36,177</u></u>	<u><u>\$ 15,845</u></u>

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

Schedule 2

	<u>Victim Assistance</u>	<u>Alcohol and Drug Abuse</u>	<u>DeWitt Confiscation</u>	<u>Stuttgart Confiscation</u>	<u>Totals</u>
Cash Balance, January 1, 2017	<u>\$ 16,060</u>	<u>\$ 14,076</u>	<u>\$ 1,321</u>	<u>\$ 35</u>	<u>\$ 31,492</u>
Receipts:					
Federal grants	<u>121,058</u>				<u>121,058</u>
Disbursements:					
Law enforcement	<u>136,680</u>			<u>25</u>	<u>136,705</u>
Cash Balance, December 31, 2017	<u><u>\$ 438</u></u>	<u><u>\$ 14,076</u></u>	<u><u>\$ 1,321</u></u>	<u><u>\$ 10</u></u>	<u><u>\$ 15,845</u></u>

PROSECUTING ATTORNEY, ELEVENTH 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:  
 Prosecuting Attorney Expense, Hot Check Fee, and Confiscation (Drug Buy)
3. Cash balances at year-end in the agency funds are as follows:

	December 31, 2017
Escrow	\$ 4,385
Restitution	19,808
Circuit Court Fine Collection	41,990
Hot Check Trust	28
Total	\$ 66,211

These balances represent circuit court fines and hot check restitutions that have not been transferred to the appropriate entities.

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

	December 31, 2017
Equipment	\$ 65,120