

OFFICE OF THE PROSECUTING ATTORNEY

Twelfth Judicial District

Sebastian County

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
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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, Twelfth 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, Twelfth Judicial District as of and for the year ended December 31, 2017, and have issued our report thereon dated September 7, 2018. These procedures were not performed for the Twelfth Judicial District Drug Task Force. 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: Daniel Shue

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 7, 2018
LOPA01417

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
 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>\$ 129,384</u>	<u>\$ 191,328</u>
Receipts:		
Hot check fees	22,465	
Federal grants	65,499	
Interest	43	36
Restitution fees	6,994	30,160
Circuit fine fees		37,347
Forfeitures	187,605	
Other	27,961	
Total Receipts	<u>310,567</u>	<u>67,543</u>
Disbursements:		
Law enforcement	<u>286,695</u>	<u>50,437</u>
Cash Balance, December 31, 2017	<u><u>\$ 153,256</u></u>	<u><u>\$ 208,434</u></u>

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

Schedule 2

	<u>Restitution Fee Fund</u>	<u>Circuit Fine Fee Fund</u>	<u>Federal Forfeitures Fund</u>	<u>Totals</u>
Cash Balance, January 1, 2017	<u>\$ 75,081</u>	<u>\$ 93,876</u>	<u>\$ 22,371</u>	<u>\$ 191,328</u>
Receipts:				
Interest	16	20		36
Restitution fees	30,160			30,160
Circuit fine fees		<u>37,347</u>		<u>37,347</u>
Total Receipts	<u>30,176</u>	<u>37,367</u>		<u>67,543</u>
Disbursements:				
Law enforcement	<u>21,217</u>	<u>24,827</u>	<u>4,393</u>	<u>50,437</u>
Cash Balance, December 31, 2017	<u><u>\$ 84,040</u></u>	<u><u>\$ 106,416</u></u>	<u><u>\$ 17,978</u></u>	<u><u>\$ 208,434</u></u>

PROSECUTING ATTORNEY, TWELFTH JUDICIAL DISTRICT
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:
General Fund Fee Account and Drug Control Fund
3. Cash balances at year-end in the agency funds are as follows:

	<u>December 31,</u> <u>2017</u>
Asset Forfeiture Fund	\$ 7,109
Hot Check Trust Fund	98
Court Ordered Restitution Fund	19,256
Circuit Court Fines Fund	53,639
Escrow Fund	46,634

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>\$ 157,468</u>