

OFFICE OF THE PROSECUTING ATTORNEY

Thirteenth Judicial District

**Calhoun, Cleveland, Columbia, Dallas, Ouachita, and
Union Counties**

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Thirteenth 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, Thirteenth Judicial District as of and for the year ended December 31, 2017, and have issued our report thereon dated September 5, 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: David Butler (January 1, 2017 – August 13, 2017);
John Thomas Shepherd (September 12, 2017 to current)

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 5, 2018
LOPA01517

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2017	\$ 45,236	\$ 47,666
Receipts:		
Hot check fees	21,805	
Prosecutor's expense allowance	25,159	
Federal grants		164,657
Forfeitures	29,753	
County funds		19,700
Other		91
Total Receipts	<u>76,717</u>	<u>184,448</u>
Disbursements:		
Law enforcement	<u>97,228</u>	<u>187,507</u>
Cash Balance, December 31, 2017	<u>\$ 24,725</u>	<u>\$ 44,607</u>

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

Schedule 2

	<u>Ouachita County Victim Witness</u>	<u>Tobacco Control</u>	<u>Totals</u>
Cash Balance, January 1, 2017	\$ 46,683	\$ 983	\$ 47,666
Receipts:			
Federal grants	164,657		164,657
County funds	19,700		19,700
Other	91		91
Total Receipts	<u>184,448</u>		<u>184,448</u>
Disbursements:			
Law enforcement	<u>187,507</u>		<u>187,507</u>
Cash Balance, December 31, 2017	<u>\$ 43,624</u>	<u>\$ 983</u>	<u>\$ 44,607</u>

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

Schedule 3

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 Fees, Prosecutor's Expense, and Drug Control
3. Cash balances at year-end in the agency funds are as follows:

	December 31, 2017
Asset Forfeiture Fund	\$ 1,188
Restitution Fund- Union County	22,707
Hot Check Trust Fund- Union County	7,144
Hot Check Trust Fund- Columbia County	4,363
Hot Check Trust Fund- Dallas County	4,466
Hot Check Trust Fund- Ouachita County	4,461
Hot Check Trust Fund- Cleveland County	46

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:

	December 31, 2017
Equipment	\$ 40,351

The Capital assets as reflected on this schedule represent those fixed assets purchased from the General Fund and Special Revenue Fund and do not include those fixed assets purchased by Calhoun, Cleveland, Columbia, Dallas, Ouachita and Union Counties.