

**OFFICE OF THE PROSECUTING ATTORNEY**

**Eighteenth Judicial District - West**

**Polk and Montgomery Counties**

**Financial and Compliance Report**

**December 31, 2017**

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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# Arkansas

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eighteenth 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, Eighteenth Judicial District - West as of and for the year ended December 31, 2017, and have issued our report thereon dated July 19, 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: Andy Riner

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  
July 19, 2018  
LOPA02117

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

Schedule 1

	General Fund
Cash Balance, January 1, 2017	\$ 45,629
Receipts:	
Hot check fees	13,177
Forfeitures	11,920
Other	3,587
Total Receipts	28,684
Disbursements:	
Law enforcement	18,429
Cash Balance, December 31, 2017	\$ 55,884

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

Schedule 2

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 Account, Copy Fee Account, and Drug Control Fund
3. Cash balances at year-end in the agency funds are as follows:

Asset Forfeiture Fund	\$	2
Montgomery County Seizure		6,496
Polk County Seizure		3,646
Drug Task Force		413

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:

Equipment	\$	<u>41,040</u>
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