

OFFICE OF THE PROSECUTING ATTORNEY

Nineteenth Judicial District (East)

Carroll County

Financial and Compliance Report

December 31, 2017 and 2016

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT (EAST)
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Nineteenth 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, Nineteenth Judicial District (East) as of and for the years ended December 31, 2017 and 2016, and have issued our report thereon dated September 18, 2018. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relate to the following official who held office during 2017 and 2016:

Prosecuting Attorney: Robert T. "Tony" Rogers II

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 18, 2018
LOPA02617

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

Schedule 1

	General Fund	Special Revenue Fund- Asset Forfeiture
	<u> </u>	<u> </u>
Cash Balance, January 1, 2017	\$ 56,267	\$ 10,894
Receipts:		
Hot check fees	5,612	
Forfeiture		825
Total Receipts	<u>5,612</u>	<u>825</u>
Disbursements:		
Law enforcement	<u>10,634</u>	<u>271</u>
Cash Balance, December 31, 2017	<u>\$ 51,245</u>	<u>\$ 11,448</u>

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT (EAST)
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2016
 (UNAUDITED)

Schedule 2

	General Fund	Special Revenue Fund- Asset Forfeiture
Cash Balance, January 1, 2016	\$ 52,900	\$ 10,065
Receipts:		
Hot check fees	7,167	
Forfeiture		4,329
Total Receipts	7,167	4,329
Disbursements:		
Law enforcement	3,800	3,500
Cash Balance, December 31, 2016	\$ 56,267	\$ 10,894

PROSECUTING ATTORNEY, NINETEENTH JUDICIAL DISTRICT (EAST)
 OTHER INFORMATION
 FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016
 (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 Fee
3. Cash balances at year-end in the agency funds are as follows:

	December 31, 2017	December 31, 2016
Hot Check Trust Fund	8,393	9,226

These balances represent 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	December 31, 2016
Equipment	13,147	13,147