

**OFFICE OF THE PROSECUTING ATTORNEY**

**Seventh Judicial District**

**Hot Spring and Grant Counties**

**Financial and Compliance Report**

**December 31, 2017**

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, SEVENTH JUDICIAL DISTRICT  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)

2

Other Information (Unaudited)

3

# Arkansas

**Sen. Jimmy Hickey, Jr.**  
Senate Chair  
**Sen. Lance Eads**  
Senate Vice Chair



**Rep. Richard Womack**  
House Chair  
**Rep. Mary Bentley**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Seventh 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, Seventh Judicial District as of and for the year ended December 31, 2017, and have issued our report thereon dated October 10, 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: Teresa Howell

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  
October 10, 2018  
LOPA02917

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2017	\$ 22,135	\$ 196,411
Receipts:		
Hot check fees	7,101	
Fines, forfeitures, and costs		27,604
Federal grants		34,928
Interest		2
Other	9,832	
Total Receipts	16,933	62,534
Disbursements:		
Law enforcement	16,259	84,574
Cash Balance, December 31, 2017	\$ 22,809	\$ 174,371

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

Schedule 2

	Victim Assistance	Victim of Crimes Act	Hot Spring County Drug Control	Grant County Drug Control	Federal Drug Control	Totals
Cash Balance, January 1, 2017	\$ 29,159	\$ 2,551	\$ 145,450	\$ 16,422	\$ 2,829	\$ 196,411
Receipts:						
Fines, forfeitures, and costs	26,735		869			27,604
Federal grants		34,928				34,928
Interest					2	2
Total Receipts	<u>26,735</u>	<u>34,928</u>	<u>869</u>		<u>2</u>	<u>62,534</u>
Disbursements:						
Law enforcement	<u>37,599</u>	<u>28,940</u>	<u>17,697</u>	<u>338</u>		<u>84,574</u>
Cash Balance, December 31, 2017	<u>\$ 18,295</u>	<u>\$ 8,539</u>	<u>\$ 128,622</u>	<u>\$ 16,084</u>	<u>\$ 2,831</u>	<u>\$ 174,371</u>

PROSECUTING ATTORNEY, SEVENTH 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:  
     Hot Spring County General and Grant County General
3. Cash balances at year-end in the agency funds are as follows:

	December 31, 2017
Hot Spring County Asset Forfeiture Fund	\$ 379,318
Hot Spring County Asset Forfeiture Fund - Trust	3,254
Grant County Asset Forfeiture Fund	1,275
Grant County Asset Distribution fund	13
Hot Spring County Hot Check Trust Fund	9,873
Grant County Hot check Trust Fund	13,580

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	\$ 24,891