

OFFICE OF THE PROSECUTING ATTORNEY

Eighth Judicial District - South

Miller and Lafayette Counties

Financial and Compliance Report

December 31, 2017

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT - SOUTH
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Arkansas

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Eighth Judicial District - South
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, Eighth Judicial District - South as of and for the year ended December 31, 2017, and have issued our report thereon dated September 12, 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: Stephanie Potter Barrett

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

Handwritten signature of Roger A. Norman in cursive script.

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

Little Rock, Arkansas
September 12, 2018
LOPA03117

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

Schedule 1

	General Fund
Cash Balance, January 1, 2017	\$ 252,400
Receipts:	
Hot check fees	6,367
Prosecutor's expense allowance	6,681
Interest	249
Forfeitures	280,287
Other	15,262
Total Receipts	308,846
Disbursements:	
Law enforcement	225,193
Debt service	984
Total Disbursements	226,177
Cash Balance, December 31, 2017	\$ 335,069

PROSECUTING ATTORNEY, EIGHTH JUDICIAL DISTRICT - SOUTH
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, Contingent Expense, Drug Forfeiture, and Federal Proceeds
3. Cash balances at year-end in the agency funds are as follows:

	<u>December 31,</u> <u>2017</u>
Asset Forfeiture Fund	\$ 130,823
Hot Check Trust Fund	2,194
Court Ordered Restitution	17,510

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>\$ 48,080</u>

5. Outstanding balances at year-end for long-term liabilities are as follows:

	<u>December 31,</u> <u>2017</u>
Leases payable	<u>\$ 3,608</u>