

Internal Control and Compliance Assessment

Arkansas Legislative Audit

Office of the Prosecutor Coordinator

For the Fiscal Year Ended June 30, 2020



INTRODUCTION

This report is issued to inform the Legislative Joint Auditing Committee of compliance with state fiscal laws and regulations as well as deficiencies in internal controls for the Office of the Prosecutor Coordinator. Assessment procedures disclosed no reportable items of noncompliance.

SCOPE AND METHODOLOGY

We performed an internal control and compliance assessment of the Office of the Prosecutor Coordinator, an office of Arkansas state government, as of and for the year ended June 30, 2020, and have issued our report dated April 29, 2021. Management of the Department is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations.

The assessment included cash on deposit, expenditures, liabilities, capital assets, and data entry to the Arkansas Administrative Statewide Information System (AASIS). The assessment consisted principally of inquiries, observations, analytical procedures, and selected tests of internal control policies and procedures, accounting records, and other relevant documents. We relied on financial data in AASIS recorded by the Agency and audit work conducted in the fiscal year 2020 State Annual Comprehensive Financial Report and Single Audit Report.

RESULTS OF ASSESSMENT

Assessment procedures did not disclose instances of noncompliance considered reportable.

ENABLING LEGISLATION AND ORGANIZATIONAL STRUCTURE

The Office of the Prosecutor Coordinator (PCO) was created under Act 925 of 1975. The Prosecution Coordination Commission, a seven-member board chosen by all elected prosecuting attorneys, sets the overall policy of the PCO. The mission of the PCO is to improve the criminal justice system by promoting professionalism in the offices of prosecuting attorneys and victim service providers through education, information, liaison, and advocacy. The PCO provides a broad range of technical assistance and support for prosecuting attorneys, their deputies, and crime victim service providers, including legal research, continuing legal education, lending library, publications, civil commitments, victim/witness support, and computers. The PCO organizational chart is provided in **Exhibit I on page 2**.

EFFECTS OF CORONAVIRUS DISEASE 2019

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring a public health emergency and ordered the Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). The COVID-19 outbreak is disrupting sales, travel, and everyday life across several industries and governments. The extent of the impact of COVID-19 on the financial results for future periods will depend on certain developments, including the duration of the outbreak and revenue collections – all of which are uncertain and cannot be predicted.

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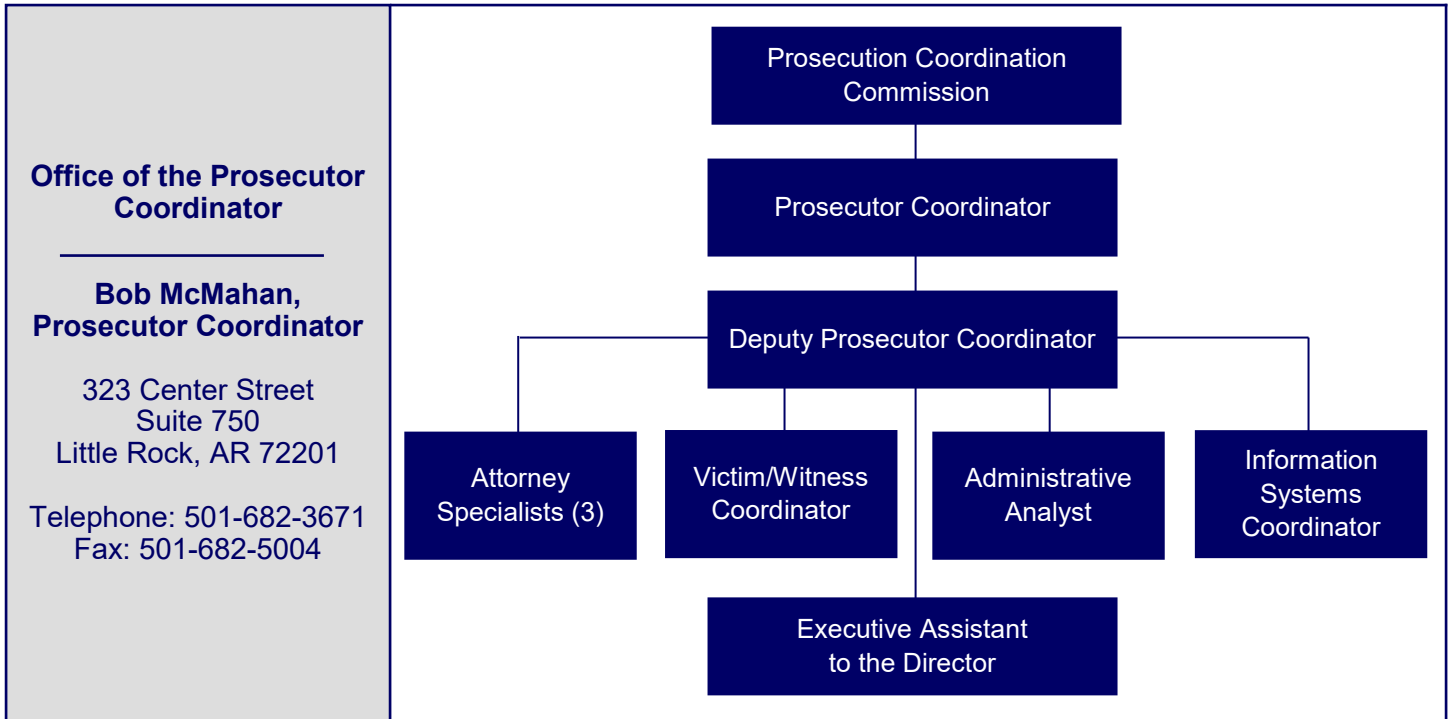
Report Date: April 29, 2021



The COVID-19 outbreak has impacted the Agency’s ability to provide in-person continuing legal education seminars for prosecutors and others noted in the Enabling Legislation and Organizational Structure section above. The financial impact of COVID-19 on the Office of the Prosecutor Coordinator is uncertain.

Exhibit I

**Office of the Prosecutor Coordinator
Organizational Chart**



Source: Office of the Prosecutor Coordinator

FISCAL ANALYSIS

Revenues, Expenditures, and Transfers

Revenues, expenditures, and transfers for the Agency for fiscal years 2016 through 2020 are displayed in **Exhibit II on page 3**. The Agency does not typically generate substantial amounts of revenue.

Expenditures for 2020 totaled approximately \$1.25 million. During fiscal year 2020, the major expenditure categories were salaries and utilities and rent at 84% and 6%, respectively.

Net transfers for 2020 were \$1.21 million. During fiscal year 2020, the Agency received general revenues of \$1.18 million and a transfer of \$30,914 from the Administration of Justice Fund.

Assets and Liabilities

Agency assets and liabilities for fiscal year 2016 through 2020 are displayed in **Exhibit III**. Assets at the end of fiscal year 2020 totaled \$210,397, with fixed assets accounting for 94% of total assets. Cash deposits of \$8,457 were reconciled to the State Treasury without exception. Liabilities for fiscal year 2020 totaled \$46,373, with the end-of-the-year payroll accrual accounting for 98% of total liabilities.

Exhibit II

**Office of the Prosecutor Coordinator
Revenues, Expenditures, and Transfers
For the Years Ended June 30, 2016 through 2020**

	Fiscal Year				
	2020	2019	2018	2017	2016
Revenues					
Federal grants and reimbursements	\$ 36,156	\$ 36,435	\$ 71,509	\$ 0	\$ 32,541
Other income	239	420	52	17	0
Total Revenues	\$ 36,395	\$ 36,855	\$ 71,561	\$ 17	\$ 32,541
Expenditures					
Salaries	\$ 1,045,930	\$ 1,007,686	\$ 920,300	\$ 912,676	\$ 913,238
Utilities and rent	73,773	73,556	75,233	67,328	65,656
Travel and subsistence	20,766	44,212	44,370	38,722	42,889
Other expenses	107,360	102,583	133,938	65,210	107,199
Total Expenditures	\$ 1,247,829	\$ 1,228,037	\$ 1,173,841	\$ 1,083,936	\$ 1,128,982
Net Transfers In (Out)	\$ 1,205,977	\$ 1,150,041	\$ 1,124,507	\$ 1,086,090	\$ 1,055,929

Source: Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)

Exhibit III

**Office of the Prosecutor Coordinator
Assets and Liabilities
For the Years Ended June 30, 2016 through 2020**

	Fiscal Year				
	2020	2019	2018	2017	2016
Assets					
Cash and cash equivalents	\$ 8,457	\$ 2,782	\$ 32,245	\$ 11,762	\$ 17,656
Fixed assets	197,568	208,223	204,713	208,899	255,146
Other assets	4,372	6,025	12,375	11,964	0
Total Assets	\$ 210,397	\$ 217,030	\$ 249,333	\$ 232,625	\$ 272,802
Liabilities					
Interfund due-to	\$ 1,071	\$ 925	\$ 693	\$ 1,495	\$ 747
Payroll liability	45,262	36,280	31,269	31,799	28,648
Other liabilities	40	40	40	40	40
Total Liabilities	\$ 46,373	\$ 37,245	\$ 32,002	\$ 33,334	\$ 29,435

Source: Arkansas Administrative Statewide Information System Trial Balance (unaudited by Arkansas Legislative Audit)

