

Arkansas



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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Cross County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county governments, 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 regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Cross County, Arkansas, as of and for the year ended December 31, 2016, and have issued our report thereon dated October 24, 2017. Management of the County 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 officials who held office during 2016:

County Judge: Donnie Sanders
Treasurer: Karen McCorkle
Sheriff: J.R. Smith
Tax Collector: Debbie Davis
County Clerk: Melanie Winkler
Circuit Clerk: Rhonda Sullivan
Assessor: Sherri Williams
County Librarian: John Paul Myrick

We evaluated the County's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

Our procedures indicated that the offices of **County Judge, Treasurer, Sheriff, Tax Collector, County Clerk, Circuit Clerk, and Assessor** were in substantial compliance with Arkansas fiscal and financial laws. Noncompliance with state law and accepted accounting practices was noted in the office of the **County Librarian**.

County Librarian

Funds totaling \$1,200 were improperly disbursed for the civic dues of two County library employees, in conflict with Ark. Const. art. 12 § 5 and Op. Att'y Gen. no. 1992-099.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County government, 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

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Little Rock, Arkansas
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