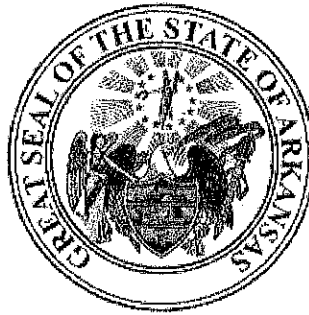


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December 19, 2017

Hon. Michael Cureton, Mayor
P.O. Box 14
Cash, AR 72421

RE: 2017 Legislative Audit Report

Mayor Cureton:

Thank you for taking the time to meet with me this date to discuss a report from the Legislative Audit. As we discussed, our office received a copy of your 2017 report in which the auditor expressed a concern that your city was in violation of Arkansas Code Annotated §12-8-403 (Arkansas Speed Trap Law). I have determined that you are in compliance with that statute, but I would also recommend that you modify your accounting procedures to avoid future misunderstandings.

The Speed Trap law seeks to prohibit municipalities from engaging in two types of conduct, which are:

- 1) Collecting fines and costs from traffic offenses in an amount which exceeds 30% of the municipality's total expenditures, less capital expenditures and debt service, in the preceding year; or
- 2) Writing more than 50% of its citations for speeding offenses less than 10 mph over the posted speed limit.

My investigation has been limited to whether Cash has violated one or both of those prohibitions.

The audit report indicated that for the years 2014, 2015, and 2016 the total amount of funds deposited into your city's Fines, Forfeitures, and Costs account averaged 44% to 45% of your total city expenditures for the prior year. This suggested to the auditor the possibility that the city was violating part one of the statute. I have inquired from the Craighead County District Court Clerk the amount of traffic-related fines and costs sent to Cash for the years 2014, 2015, and 2016.


The Clerk's records for those years indicate that traffic fines and costs sent to you in 2014 were actually 7% of your 2014 expenditures (the last year of available data). In 2015 the city received 17% of 2014 expenditures from traffic-related fines and costs. In 2016 the city received 22% of 2015 expenditures from traffic-related fines and costs. I have also had to account for the significant highway improvements through Cash in 2016 and the increased traffic flow. The Clerk's records also indicate that 1,869 traffic citations were issued in Cash for the covered period, of which 30 were written for less than 10 mph over the limit. That is substantially less than the prohibited 50%.

I understand that multiple sources of revenue are deposited into your fine account and I believe therein lies the misunderstanding. You have indicated that fines and costs from Arkansas State Police citations and non-traffic offenses, such as DWI, domestic violence, drug arrests, and non-traffic city ordinance violations, are also deposited into that account. All of the foregoing, in my opinion, do not count toward the 30% cap for traffic offenses allowed by law. I believe you also mentioned an appropriation from the District Court for equipment purchase and maintenance that is deposited into this fund. It would seem that suspicion has arisen from the practice of depositing all fines and costs into a single account.

I recommend that you modify your accounting procedures to distinguish between traffic and non-traffic fines. This would allow future auditors a clearer picture of your compliance with the Speed Trap Law and would avoid any appearance of impropriety by the city and its police department. Perhaps you can discuss the matter with the District Court Clerk, to see how she might help you clarify the information provided to you.

If you have any questions or concerns about this report, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Grant C. DeProw', with a long horizontal flourish extending to the right.

Grant C. DeProw
Chief Deputy Prosecuting Attorney

cc: Mr. Scott Ellington
Prosecuting Attorney