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# Arkansas



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

## LEGISLATIVE JOINT AUDITING COMMITTEE DIVISION OF LEGISLATIVE AUDIT

November 2, 2012

Senator Mary Anne Salmon, Co-Chair  
Representative Tommy Lee Baker, Co-Chair  
Arkansas Legislative Council  
Room 315 State Capitol Building  
Little Rock, AR 72201

Senator Salmon and Representative Baker:

Section 34 of Act 1114 of 2011 required the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred by selected county governments housing state inmates. This section also requires the Division of Legislative Audit to test the accuracy of the information submitted. Attached for your review is a listing by county of the State Inmate Cost Per Day reported by the Association of Arkansas Counties and the State Inmate Cost Per Day verified by the Division of Legislative Audit.

DIVISION OF LEGISLATIVE AUDIT

A handwritten signature in blue ink, appearing to read "R. A. Norman", written over a horizontal line.

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**INMATE COST REPORT - 2011**  
**COMPARISON OF COST PER DAY REPORTED AND VERIFIED**

<u>COUNTY</u>	<u>Cost per Day Reported</u>	<u>Cost per Day Verified</u>
Cleveland County	\$ 238.97	\$ 238.01
Woodruff County	\$ 83.78	\$ 72.63
Lee County	\$ 31.80	\$ 31.80
Marion County	\$ 98.27	\$ 100.06
Perry County	\$ 27.01	\$ 50.03
Carroll County	\$ 47.88	\$ 55.38
Clark County	\$ 52.92	\$ 50.35
Poinsett County	\$ 21.51	\$ 48.99
Greene County	\$ 32.31	\$ 32.53
Hot Spring County	\$ 43.96	\$ 20.14
Crawford County	\$ 56.84	\$ 35.41
Crittenden County	\$ 38.53	\$ 39.15
Faulkner County	\$ 87.92	\$ 61.66
Jefferson County	\$ 24.03	\$ 36.48
Pulaski County	\$ 73.50	\$ 62.45