

Sen. Bill Pritchard
Senate Chair
Rep. Tim Summers
House Chair
Sen. David Wyatt
Senate Vice Chair
Rep. Toni Bradford
House Vice Chair

Arkansas



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

LEGISLATIVE JOINT AUDITING COMMITTEE
DIVISION OF LEGISLATIVE AUDIT

January 7, 2011

Senator Hank Wilkins, Co-Chair
Representative Allen Maxwell, Co-Chair
Arkansas Legislative Council
Room 315 State Capitol Building
Little Rock, AR 72201

Sirs:

Section 39 of Act 1285 of 2009 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 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 the printed name.

Roger A. Norman, J.D., CPA, CFE
Legislative Auditor

INMATE COST REPORT - 2009
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

<u>COUNTY</u>	<u>Cost per Day Reported</u>	<u>Cost per Day Verified</u>
Lafayette County	\$ 37.51	\$ 20.75
Montgomery County	\$ 90.24	\$ 106.15
Clay County	\$ 23.36	\$ 18.37
Madison County	\$ 56.62	\$ 52.37
Randolph County	\$ 46.41	\$ 46.41
Sevier County	\$ 37.80	\$ 10.30
Cleburne County	\$ 53.91	\$ 39.79
Conway County	\$ 55.15	\$ 61.80
Baxter County	\$ 41.56	\$ 56.37
Union County	\$ 17.16	\$ 19.13
Pope County	\$ 39.23	\$ 41.37
White County	\$ 45.84	\$ 42.44
Garland County	\$ 29.14	\$ 25.20
Washington County	\$ 62.15	\$ 63.10
Pulaski County	\$ 40.68	\$ 40.26