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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

September 27, 2021

Senator Terry Rice, Co-Chair
Representative Jeff Wardlaw, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Rice and Representative Wardlaw:

Section 37 of Act 870 of 2021 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 Arkansas 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 Arkansas Legislative Audit.

ARKANSAS LEGISLATIVE AUDIT

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

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

RAN:ms

INMATE COST REPORT - 2020
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

| COUNTY | Cost per Day Reported | Cost per Day Verified | Difference |
|---|--------------------------|--------------------------|----------------|
| Pulaski | \$ 69.69 | \$ 71.59 | \$ 1.90 |
| Baxter | \$ 75.25 | \$ 63.49 | \$ (11.76) |
| Carroll | \$ 45.18 | \$ 63.86 | \$ 18.68 |
| Clay | \$ 70.07 | \$ 68.51 | \$ (1.56) |
| Cleburne | \$ 79.88 | \$ 83.24 | \$ 3.36 |
| Crawford | \$ 895.33 | \$ 46.15 | \$ (849.18) |
| Howard | \$ 84.96 | \$ 79.56 | \$ (5.40) |
| Independence | \$ 97.02 | \$ 66.85 | \$ (30.17) |
| Jefferson | \$ 47.72 | \$ 41.49 | \$ (6.23) |
| Lafayette | \$ 2,079.45 | \$ 66.71 | \$ (2,012.74) |
| Lonoke | \$ 33.52 | \$ 35.02 | \$ 1.50 Low |
| * Miller | \$ 98.86 | \$ 66.13 | \$ (32.73) |
| Polk | \$ 53.93 | \$ 63.20 | \$ 9.27 |
| Washington | \$ 96.34 | \$ 94.68 | \$ (1.66) High |
| White | \$ 45.41 | \$ 45.67 | \$ 0.26 |
| average | \$ 258.17 | \$ 63.74 | \$ (194.43) |
| average without high and low (as verified) | \$ 287.90 | \$ 63.57 | \$ (224.33) |
| Average without high low as verified and * Miller County (total Inmate days and state inmate days could not be verified.) | \$ 303.66 | \$ 63.36 | \$ (240.30) |