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

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

August 22, 2022

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 the printed name of the Legislative Auditor.

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

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INMATE COST REPORT - 2021
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY		Cost per Day Reported		Cost per Day Verified		Difference
Pulaski	High	\$ 79.43		\$ 71.29		\$ (8.14)
Benton		49.14		49.14		-
Calhoun		49.73		122.45		72.72
Clark		69.31		54.62		(14.69)
Columbia		48.93		59.63		10.70
Crittenden		48.27		143.44	High	95.17
Faulkner		50.55		49.99		(0.56)
Greene		29.54		12.04	Low	(17.50)
Marion		43.20		31.43		(11.77)
Poinsett		64.97		51.74		(13.23)
Pope		50.64		55.98		5.34
Randolph	Low	26.22		30.44		4.22
Saline		43.53		44.57		1.04
Sebastian		62.01		62.08		0.07
Van Buren		71.76		79.12		7.36
Woodruff		31.61		141.74		110.13
average		\$ 51.18		\$ 66.23		\$ 15.05
average without high and low		\$ 50.94		\$ 64.59		\$ 13.65