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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

October 9, 2019

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

Senator Bledsoe and Representative Wardlaw:

Section 34 of Act 120 of 2019 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.

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

RAN:ms

INMATE COST REPORT - 2018
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY	Cost per Day Reported	Cost per Day Verified	Difference
Pulaski	\$ 91.42	\$ 64.71	\$ (26.71)
Ashley	\$ 8.50	\$ 66.24	\$ 57.74
Arkansas	* \$ 52.63		\$ (52.63)
Benton	\$ 47.14	\$ 47.13	\$ (0.01)
Boone	\$ 39.58	\$ 40.54	\$ 0.96
Conway	\$ 62.37	\$ 62.69	\$ 0.32
Craighead	\$ 37.48	\$ 38.31	\$ 0.83
Crittenden	\$ 63.19	\$ 66.62	\$ 3.43
Garland	\$ 50.47	\$ 50.15	\$ (0.32)
Izard	\$ 54.59	\$ 55.74	\$ 1.15
Montgomery	** \$ 146.38	\$ 147.10	\$ 0.72
Ouachita	*** \$ 37.36	\$ 37.29	\$ (0.07)
Pope	\$ 46.33	\$ 46.69	\$ 0.36
Sharp	\$ 26.82	\$ 30.85	\$ 4.03
Union	\$ 111.18	\$ 26.50	\$ (84.68)
average	\$ 58.36	\$ 52.04	\$ (6.33)
average without high and low	\$ 55.43	\$ 48.73	\$ (6.70)

* Total Inmate days and state inmate days could not be verified. Only Act 309 inmates were reported by the County to determine their Cost per Day. This report does not include Act 309 inmates.

** Total inmate days could not be verified.

*** Basis of value for building depreciated could not be verified.