

**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

February 9, 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 39 of Act 218 of 2010 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".

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

INMATE COST REPORT - 2010  
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

<u>COUNTY</u>	<u>Cost per Day Reported</u>	<u>Cost per Day Verified</u>
Nevada County	\$ 80.74	\$ 60.93
Arkansas County	\$ 52.20	\$ 38.21
Columbia County	\$ 84.41	\$ 51.63
Boone County	\$ 32.96	\$ 40.26
Lonoke County	\$ 32.42	\$ 30.29
Craighead County	\$ 34.35	\$ 38.10
Saline County	\$ 26.00	\$ 27.34
Benton County	\$ 52.11	\$ 42.86