STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT

DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
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June 23, 2008

The Honorable George Little, Commissioner, Department of Correction
The Honorable A.C. Wharton, Shelby County Mayor
The Honorable Mark Luttrell, Jr., Shelby County Sheriff
Mr. Michael Swift, Shelby County Administrator of Finance

To the Commissioner, County Mayor, Sheriff, and Administrator of Finance:

Our office recently completed a review of Shelby County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2006.

The objectives of the review were:

1. to determine if prisoners were properly listed on the State Prisoner (Convicted Felon) Reports,

2. to determine if inmates were accurately reported on the Correction Facility Summary Reports, and

3. to recommend appropriate actions to correct any deficiencies.

SCOPE OF THE REVIEW

We tested the proper classification of convicted felons as listed on the State Prisoner Reports to ensure accurate reporting. Testwork included tracing information from the reports to the actual case files to verify the listed offenses, trial dates, and incarceration periods. In addition, we tested procedures related to counting and reporting the total inmate population as reported on the Correction Facility Summary Reports.

RESULTS OF THE REVIEW

Our review resulted in no findings.

Please contact me if you have any questions regarding our review of Shelby County Jail's participation in the County Correctional Incentive Program.

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant