



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT**

**DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
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June 9, 2008

The Honorable George Little, Commissioner, Department of Correction
The Honorable Karl Dean, Metropolitan Nashville - Davidson County Mayor
The Honorable Daron Hall, Metropolitan Nashville - Davidson County Sheriff

To the Commissioner, Metropolitan Nashville - Davidson County Mayor, and Sheriff:

Our office recently completed a review of the Metropolitan Government of Nashville and Davidson County (Metro Nashville) Jail Facility's participation in the County Correctional Incentive Program for the year ended June 30, 2006.

The finding and recommendation and the summary of adjustments to felon and inmate days, as a result of our review, are presented in detail in the enclosed report. The following is a summary of the results of our review:

Our review resulted in a decrease in the average daily cost from \$68.56 to \$68.51 per inmate day. However, the Tennessee Department of Corrections has agreed to pay most felon days at the Metro Nashville Deberry Facility's rate of \$39.79; therefore, no rate adjustment is necessary. In addition, we discovered 90 overreported felon days. These adjustments resulted in overpayments of \$19,175 to Metro Nashville for the year ended June 30, 2006. Since these overpayments were after the final cost settlement, an adjustment should be made in subsequent monthly payments.

Please contact me if you have any questions regarding our review of the Metropolitan Government of Nashville and Davidson County Jail Facility's participation in the County Correctional Incentive Program.

Sincerely,

James R. Arnette
Director

cc: Judith Lambert, Judicial Cost Accountant

**METROPOLITAN GOVERNMENT OF NASHVILLE AND
DAVIDSON COUNTY JAIL FACILITY
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2006**

This report reviews the Metropolitan Government of Nashville and Davidson County (Metro Nashville) Jail Facility's participation in the County Correctional Incentive Program for the year ended June 30, 2006.

As a result of our review, adjustments were made to the Final Cost Settlement Report that decreased the jail's average daily cost from \$68.56 to \$68.51 per inmate day. However, the Tennessee Department of Corrections has agreed to pay most felon days at its Metro Nashville Deberry Facility's rate of \$39.79; therefore, no rate adjustment is necessary. In addition, we discovered 90 overreported felon days. These adjustments resulted in overpayments of \$19,175 to Metro Nashville 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

In performing our review, we tested the proper classification of convicted felons 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 relating to counting and reporting the total inmate population as reported on the Correction Facility Summary Reports.

FINDING AND RECOMMENDATION

The finding and recommendation, as a result of our review, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. Officials offered oral responses to the finding and recommendation; however, these oral responses have not been included in this report.

FINDING 1 THE TOTAL INMATE POPULATION AND FELON DAYS WERE NOT ACCURATELY DETERMINED AND REPORTED

The Metro Nashville Jail Facility did not accurately count and assess the total inmate population as reported to the state on the Correctional Facility Summary Report (CFSRs) and the Final Cost Settlement Report. During our testwork, we discovered 558 underreported inmate days that decreased the jail’s average cost from \$68.56 to \$68.51 per inmate day. However, the Tennessee Department of Correction has agreed to pay most felon days at the Metro Nashville Deberry Facility’s rate of \$39.79; therefore, no rate adjustment is necessary.

Also, the Metro Nashville Jail Facility did not accurately count and assess the total felon days as reported to the state on the Correctional Facility Summary Report (CFSRs) and the Final Cost Settlement Report. During our testwork, we discovered 90 overreported felon days that resulted in an overpayment of \$19,175 to Metro Nashville.

RECOMMENDATION

Management should ensure that the inmate population and felon days are reported accurately on the monthly CFSRs and the Final Cost Settlement Report submitted to the Tennessee Department of Correction.

**METROPOLITAN GOVERNMENT OF NASHVILLE AND
DAVIDSON COUNTY JAIL FACILITY
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2006**

The following is a summary of adjustments made to inmate and felon days as settled in the desk review by the Tennessee Department of Correction. The adjustments, as a result of our review, are discussed in detail in the Finding and Recommendation section.

	Operating Costs	Inmate Days	Felon Days	
			Jail Rate	Deberry Rate
As Settled in the 2006 Desk Review	\$ 55,285,188	806,361	22,312	94,261
Adjustments from Field Review:				
Underreported Inmate Days		558		
Overreported Felon Days			(90)	
Total Adjusted Costs and Days	\$ 55,285,188	806,919	22,222	94,261

The net effect of the adjustments to inmate days was to decrease the Jail Facility’s average daily cost from \$68.56 to \$68.51 per inmate day. However, the Tennessee Department of Corrections has agreed to pay most felon days at its Metro Nashville Deberry Facility’s rate of \$39.79; therefore, no rate adjustment is necessary.

As noted above, the Tennessee Department of Correction has agreed to pay most of the Jail Facility's felon days at its Metro Nashville Deberry Facility's rate. As a result of our review of the Deberry Facility, its average daily cost was decreased from \$39.96 to \$39.79 per inmate day. In addition, we discovered 90 overreported felon days. These adjustments resulted in an overpayment of \$19,175 to the Jail Facility for the year ended June 30, 2006. Since these overpayments were subsequent to the Final Cost Settlement, an adjustment should be made in subsequent monthly payments.