



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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May 14, 2008

The Honorable George Little, Commissioner, Department of Correction  
The Honorable David Purkey, Hamblen County Mayor  
The Honorable Esco Jarnigan, Hamblen County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of Hamblen County'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**

In performing our review, we evaluated procedures related to the counting and reporting of the total inmate population as reported on the Correction Facility Summary Reports. We also performed testwork on selected days to determine that the number of prisoners reported agreed with counts of prisoners actually incarcerated at the facility.

Hamblen County, Tennessee  
County Correctional Incentive Program

In addition, 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.

**RESULTS OF THE REVIEW**

Our review resulted in no findings.

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

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant