



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  
PHONE (615) 401-7841

May 14, 2008

The Honorable George Little, Commissioner, Department of Correction  
The Honorable Pete Peterson, Johnson City Manager  
The Honorable John Lowry, Johnson City Chief of Police

To the Commissioner, City Manager, and Chief of Police:

Our office recently completed a review of Johnson City'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.

Johnson City, 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 Johnson City's participation in the County Correctional Incentive Program.

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant