



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

July 30, 2009

The Honorable George Little, Commissioner, Department of Correction
The Honorable Johnny Holder, Carter County Mayor
The Honorable Chris Mathes, Carter County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of Carter County's participation in the County Correctional Incentive Program for the year ended June 30, 2007.

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 reported accurately 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.

Carter County, Tennessee
County Correctional Incentive Program

In addition, we tested the proper classification of convicted felons listed on the State Prisoners Reports to ensure accurate reporting to the state. 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 Carter County's participation in the County Correctional Incentive Program.

Sincerely,

A handwritten signature in black ink, appearing to read "James R. Arnette". The signature is written in a cursive style with a large initial "J" and "A".

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant
Jerome Kitchens, Carter County Finance Director