



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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July 30, 2009

The Honorable George Little, Commissioner, Department of Correction
The Honorable Jane Myron, Johnson City Mayor
The Honorable John Lowry, Johnson City Chief of Police

To the Commissioner, City Mayor, 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, 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.

Johnson City, Tennessee
County Correctional Incentive Program

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.

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

Sincerely,



James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant
M. Denis Peterson, Johnson City Manager