STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT

DIVISION OF COUNTY AUDIT
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July 10, 2009

The Honorable George Little, Commissioner, Department of Correction
The Honorable Jimmy Harris, Madison County Mayor
The Honorable David Woolfork, Madison County Sheriff
Mr. Mike Nichols, Madison County Finance Director

To the Commissioner, County Mayor, Sheriff, and Finance Director:

Our office recently completed a review of Madison County Jail'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 the costs reported on the Final Cost Settlement Report submitted to the Tennessee Department of Correction were reasonable and allowable,

2. to determine if prisoners were properly listed on the State Prisoner (Convicted Felon) Reports,

3. to determine if inmates were reported accurately on the Correction Facility Summary Reports, and

4. to recommend appropriate actions to correct any deficiencies.

SCOPE OF THE REVIEW

In performing our review, we tested the county's financial records and other supporting records pertaining to the Final Cost Settlement Report for the year ended June 30, 2007. We determined whether the reported costs were reasonable and allowable by tracing reported expenditures to the correctional facility's ledgers and worksheets. Additional testwork was performed on selected reported expenditures by tracing information to other supporting documentation.

Furthermore, we evaluated procedures related to the counting and reporting of the total inmate population as reported on the Correction Facility Summary Reports and the Final Cost Settlement Report. We also performed testwork on selected days to determine that the number of prisoners reported on the cost reports agreed with counts of prisoners actually incarcerated at the facility.

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 Madison County Jail's participation in the County Correctional Incentive Program.

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant