STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT

DIVISION OF COUNTY AUDIT
SUITE 1500
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August 27, 2009

The Honorable George Little, Commissioner, Department of Correction
The Honorable Ernest Burgess, Rutherford County Mayor
The Honorable Truman Jones, Rutherford County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of the Rutherford County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2007. We issued a report dated July 24, 2009. Subsequently, an error was discovered in the analysis of the final cost settlement report originally submitted by the county to the Department of Correction and the approved final cost settlement report that had been adjusted by the Department of Correction; therefore, we are issuing a corrected report.

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.

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 Rutherford County's participation in the County Correctional Incentive Program.

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant
Lisa Nolen, Rutherford County Finance Director