



**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  
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June 18, 2010

The Honorable Gayle Ray, Commissioner, Department of Correction  
The Honorable Joseph Ford, Shelby County Mayor  
The Honorable Mark Luttrell, Jr., Shelby County Sheriff  
Mr. Michael Swift, Shelby County Administrator of Finance

To the Commissioner, County Mayor, Sheriff, and Administrator of Finance:

Our office recently completed a review of Shelby County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2008.

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.

Shelby County, Tennessee  
County Correctional Incentive Program  
Shelby County Jail

## **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 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 as reported on the State Prisoner 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 Shelby County Jail'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".

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant