



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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June 23, 2010

The Honorable Gayle Ray, Commissioner, Department of Correction
The Honorable Karl Dean, Metropolitan Nashville - Davidson County Mayor
The Honorable Daron Hall, Metropolitan Nashville - Davidson County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of the Metropolitan Government of Nashville and Davidson County (Metro Nashville) Deberry-Corrections Corporation of America (CCA) Facility's participation in the County Correctional Incentive Program for the year ended June 30, 2008.

The finding and recommendation and the summary of adjustments to days, as a result of our review, are presented in detail in the enclosed report. The following is a summary of the results of our review:

1. The total inmate population and felon days were not accurately reported to the state.
2. As a result of our review, we discovered 1,024 inmate days and 51 felon days were underreported. The effect of these adjustments was to decrease the Metro Nashville CCA Facility's reported average daily cost from \$40.74 to \$40.63 per inmate day. These errors resulted in a total overpayment of \$37,036 to Metro Nashville. Since the overpayment was made after the final cost settlement, an adjustment should be made in subsequent monthly payments.

Please contact me if you have any questions regarding our review of the Metro Nashville CCA Facility's participation in the County Correctional Incentive Program.

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant

**METROPOLITAN GOVERNMENT OF NASHVILLE AND
DAVIDSON COUNTY CCA FACILITY
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2008**

This report reviews the Metropolitan Government of Nashville and Davidson County (Metro Nashville) CCA Facility's participation in the County Correctional Incentive Program for the year ended June 30, 2008.

As a result of our review, we discovered that 1,024 inmate days and 51 felon days were underreported. The effect of these adjustments resulted in a decrease to Metro Nashville CCA Facility's reported average daily cost from \$40.74 to \$40.63 per inmate day. These errors resulted in a total overpayment of \$37,036 to Metro Nashville. Since the overpayment was made after the final cost settlement, an adjustment should be made in subsequent monthly payments.

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.

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 listed 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.

FINDING AND RECOMMENDATION

The finding and recommendation, as a result of our review, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response; however, management did not provide a response for inclusion in this report.

FINDING 1 **THE TOTAL INMATE POPULATION AND FELON DAYS WERE NOT ACCURATELY DETERMINED AND REPORTED**

Metro Nashville did not accurately count and assess the total inmate population and felon days as reported to the state on the Correctional Facility Summary Report (CFSR), the Final Cost Settlement, and the State Prisoner (Convicted Felon) Reports. We discovered 1,024 inmate days and 51 felon days were underreported. The total inmate population plays a critical role in determining the county's total cost per inmate day.

RECOMMENDATION

Management should ensure that the total inmate population and felon days are reported accurately on the monthly CFSRs, the Final Cost Settlement, and the State Prisoner (Convicted Felon) Reports submitted to the Tennessee Department of Correction. Management should review all of the State Prisoner (Convicted Felon) Reports for 2009 and forward.

**METROPOLITAN GOVERNMENT OF NASHVILLE AND
DAVIDSON COUNTY CCA FACILITY
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

The following is a summary of adjustments made to inmate and felon days as settled in the field review by the Tennessee Department of Correction. The adjustments, as a result of our review, are discussed in detail in the Finding and Recommendation section.

	Inmate Days	Felon Days
As Settled in the 2008 Field Review	395,777	394,191
Underreported Inmate Days	1,024	
Underreported Felon Days		51
Total Adjusted Days	396,801	394,242

We discovered that 1,024 inmate days and 51 felon days were underreported. The effect of these adjustments to the Final Cost Settlement Report was to decrease the Metro Nashville CCA Facility's reported average daily cost from \$40.74 to \$40.63 per inmate day. These errors resulted in a total overpayment of \$37,036 to Metro Nashville. Since this overpayment was made after the final cost settlement, an adjustment should be made in subsequent monthly payments.