



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT**

**DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-1402  
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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) Jail Facility'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.

Metropolitan Government of Nashville and  
Davidson County, Tennessee  
County Correctional Incentive Program  
Metro Nashville Jail Facility

## **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.

## **RESULTS OF THE REVIEW**

The Metro Nashville Jail Facility overreported 31 felon days. The Jail Facility reports an average daily cost of \$63.77 per inmate day; however, the Tennessee Department of Correction has agreed to pay some felon days at the Metro Nashville Deberry-Corrections Corporation of America (CCA) Facility's rate and pay the remaining days at the maximum reimbursement rate of \$35 per inmate day. Our review of the Metro Nashville Deberry-CCA Facility's Final Cost Settlement Report resulted in a decrease in the average daily cost from \$40.74 to \$40.63 per inmate day. The adjustment to the Jail Facility's felon days and the adjustment to the Deberry-CCA Facility's average daily cost resulted in an overpayment to Metro Nashville of \$11,782 for the year ended June 30, 2008. 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 Metro Nashville's participation in the County Correctional Incentive Program.

Sincerely,



James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant