



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

**DIVISION OF COUNTY AUDIT
SUITE 1500
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June 24, 2011

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Eugene Ray, Bedford County Mayor
The Honorable Randall Boyce, Bedford County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of the Bedford County Workhouse's participation in the County Correctional Incentive Program for the year ended June 30, 2009.

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.

Bedford County, Tennessee
County Correctional Incentive Program
Bedford County Workhouse

RESULTS OF THE REVIEW

Our testwork discovered 30 overreported felon days, which resulted in an overpayment to the county of \$1,334 based on the county's maximum reimbursement rate of \$35 per inmate day. Since this overpayment is subsequent to the final cost settlement, the adjustment should be made in subsequent monthly payments.

Please contact me if you have any questions regarding our review of Bedford County Workhouse's participation in the County Correctional Incentive Program.

Sincerely,



James R. Arnette
Director

CC: Judith Lambert, Judicial Cost Accountant