



**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
PHONE (615) 401-7841**

June 13, 2011

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Kevin Davis, Hardin County Mayor
The Honorable Sammy Davidson, Hardin County Sheriff

To the Commissioner, County Mayor, and Sheriff:

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

The findings and recommendations 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. Felon days were not accurately determined and reported on the monthly State Prisoner (Convicted Felon) Report.
2. As a result of our review, we discovered 235 underreported felon days. The net effect of these adjustments resulted in an underpayment of \$8,225 to Hardin County. Since this underpayment was after the final cost settlement, an adjustment should be made in subsequent monthly payments.
3. The total inmate population was not accurately determined and reported to the state.

Hardin County, Tennessee
County Correctional Incentive Program
Hardin County Jail

Please contact me if you have any questions regarding our review of Hardin 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

**HARDIN COUNTY, TENNESSEE
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2009**

This report reviews Hardin County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2009.

As a result of our review, we discovered 235 underreported felon days. The net effect of these adjustments resulted in an underpayment of \$8,225 to Hardin County. Since this underpayment was 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.

FINDINGS AND RECOMMENDATIONS

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

FINDING 1 TOTAL FELON DAYS WERE NOT ACCURATELY DETERMINED AND REPORTED

Hardin County did not accurately count and assess the total felon days as reported to the state on the State Prisoner (Convicted Felon) Reports. As a result, we could not determine if Hardin County had properly reported felon days for the year. We reviewed 50 inmate files for proper reporting. Of the 50 files examined, we discovered that Hardin County had underreported 235 felon days.

RECOMMENDATION

Management should ensure that felon days are reported accurately to the Tennessee Department of Correction on the State Prisoner (Convicted Felon) Reports. Hardin County should review all of the State Prisoner (Convicted Felon) Reports for 2009 and forward.

FINDING 2 THE TOTAL INMATE POPULATION WAS NOT ACCURATELY DETERMINED AND REPORTED

Hardin County did not accurately count and assess the total inmate population as reported to the state on the Correction Facility Summary Reports (CFSRs) and on the Final Cost Settlement Report. We discovered 127 underreported inmate days. 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 is reported accurately on the monthly CFSRs and the Final Cost Settlement Report submitted to the Tennessee Department of Correction.

**HARDIN COUNTY, TENNESSEE
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2009**

The following is a summary of adjustments made to the days as settled in the desk review by the Tennessee Department of Correction. The adjustments, as a result of our review, are discussed in detail in the Findings and Recommendations section.

	Felon Days	Inmate Days
As settled in the 2009 Desk Review	11,632	38,500
Underreported Felon Days	235	
Underreported Inmate Days		127
Total Adjusted Days	11,867	38,627

We discovered 235 felon days were underreported. The net effect of these adjustments resulted in an underpayment of \$8,225 to Hardin County since the county's rate of reimbursement is \$35 per inmate day. Since this underpayment was after the final cost settlement, an adjustment should be made in subsequent monthly payments.