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
PHONE (615) 401-7841

May 25, 2011

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Larry Potter, Johnson County Mayor
The Honorable William Reece, Johnson County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of Johnson County Jail'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.

Johnson County, Tennessee
County Correctional Incentive Program
Johnson 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 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

Our review resulted in no findings.

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

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant