



**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 21, 2011

The Honorable Derrick D. Schofield, 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, 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.

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

RESULTS OF THE REVIEW

We discovered that the Metro Nashville Jail Facility overreported 22 felon days. The Jail Facility reports an average daily cost of \$64.56 per inmate day. The Tennessee Department of Correction has agreed to pay some felon days at the Metro Nashville CCA Facility's rate and pay the remaining days at the Metro Jail Facility's maximum reimbursement rate of \$35 per inmate day. Our review of the Metro Nashville CCA Facility's Final Cost Settlement Report resulted in an increase in the average daily cost from \$43.49 to \$43.75 per inmate day. The adjustments to the Metro Jail Facility's felon days and the Metro Nashville CCA Facility's inmate days resulted in an underpayment to Metro Nashville of \$21,125 for the year ended June 30, 2009. Since the underpayment 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 Jail Facility's participation in the County Correctional Incentive Program.

Sincerely,



James R. Arnette
Director

CC: Judith Lambert, Judicial Cost Accountant