



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
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June 4, 2012

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Jim Copping, Hamilton County Mayor
The Honorable Jim Hammond, Hamilton County Sheriff
The Honorable Bill McGriff, Hamilton County Auditor

To the Commissioner, County Mayor, Sheriff, and County Auditor

Our office recently completed a review of Hamilton County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

The finding and recommendation, as a result of our review, are presented in detail in the enclosed report. The following summary is a result of our review:

The total inmate population was not accurately determined and reported to the state.

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

Sincerely,

A handwritten signature in black ink, appearing to read "James R. Arnette".

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant

**HAMILTON COUNTY, TENNESSEE
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2010**

This report reviews Hamilton County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

The objectives of the review were:

1. to determine if prisoners were properly listed on the State Prisoner (Convicted Felon) Reports,
2. to recommend appropriate actions to correct any deficiencies.

SCOPE OF THE REVIEW

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.

FINDING AND RECOMMENDATION

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

FINDING 1 THE TOTAL INMATE POPULATION WAS NOT ACCURATELY DETERMINED AND REPORTED

Hamilton County Jail did not accurately count and assess the total inmate population. The county's Internal Audit Department and the jail's sentence management supervisor conducted an investigation and determined that the computer program did not properly adjust for error corrections. When an error was corrected in the computer system, the original entry and the correction were both counted for that day on the official roster. The sheriff's and county's Information Technology Departments are working together to correct the computer's daily inmate population roster counting procedures. When these corrections are completed, the county's Internal Audit Department will be reviewing and testing the daily counts. 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.