



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF LOCAL GOVERNMENT AUDIT  
SUITE 1500  
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NASHVILLE, TENNESSEE 37243-1402  
PHONE (615) 401-7841

June 4, 2012

The Honorable Derrick D. Schofield, Commissioner, Department of Correction  
The Honorable Jason Rich, Wayne County Executive  
The Honorable Ric Wilson, Wayne County Sheriff

To the Commissioner, County Executive, and Sheriff:

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

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

Felon days were not accurately determined and reported on the monthly State Prisoner (Convicted Felon) Reports. During our review, we discovered 172 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$6,020 to Wayne County; consequently, an adjustment should be made in subsequent monthly payments. However, given the error rate from our testwork, it is probable that the actual number of overreported felon days is much higher than the 172 days we have reported. Therefore, Wayne County management should review all of the State Prisoner (Convicted Felon) Reports for 2010 and forward to ensure that the felon days are properly reported.

Please contact me if you have any questions regarding our review of Wayne County'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

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

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

As a result of our review, we discovered 172 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$6,020 to Wayne County; consequently, an adjustment should be made in subsequent monthly payments.

The objectives of the review were:

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

**SCOPE OF THE REVIEW**

In performing our 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                      TOTAL FELON DAYS WERE NOT ACCURATELY DETERMINED AND REPORTED**

Wayne County did not accurately count and assess the total felon days as reported to the state on the State Prisoner (Convicted Felon) Reports. We noted the following deficiencies during our review: five inmates' release dates were incorrect, four inmates were listed as incarcerated in error, and two inmates' incarceration dates were incorrect resulting in 172 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$6,020 to Wayne County; consequently, an adjustment should be made in subsequent monthly payments. However, given the error rate from our testwork, it is probable that the actual number of overreported felon days is much higher than the 172 days we have reported.

**RECOMMENDATION**

Management should ensure that felon days are reported accurately to the Tennessee Department of Correction on the State Prisoner (Convicted Felon) Reports. Wayne County should review all of the State Prisoner (Convicted Felon) Reports for 2010 and forward.

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**WAYNE COUNTY, TENNESSEE  
SUMMARY OF ADJUSTMENTS  
FOR THE YEAR ENDED JUNE 30, 2010**

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 Finding and Recommendation section.

	<u>Felon Days</u>
As Settled in the 2010 Desk Review	3,590
Overreported Felon Days	<u>(172)</u>
Total Adjusted Days	<u><u>3,418</u></u>

We discovered 172 felon days were overreported. The net effect of these adjustments resulted in an overpayment of \$6,020 to Wayne County. An adjustment should be made in subsequent monthly payments.