



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
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June 4, 2012

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Johnie Neal, Pickett County Mayor
The Honorable Dana Dowdy, Pickett County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of Pickett County's participation in the County Correctional Incentive Program for the year ended June 30, 2011.

The finding and recommendation and the summary of adjustments to total felon 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 99 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$3,465 to Pickett 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 99 days we have reported. Therefore, Pickett County management should review all of the State Prisoner (Convicted Felon) Reports for 2011 and forward to ensure that the felon days are properly reported.

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

**PICKETT COUNTY, TENNESSEE
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2011**

This report reviews Pickett County's participation in the County Correctional Incentive Program for the year ended June 30, 2011.

As a result of our review, we discovered 99 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$3,465 to Pickett County. 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, 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, are presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response; however, management did not provide responses for inclusion in this report.

FINDING 1 TOTAL FELON DAYS WERE NOT ACCURATELY DETERMINED AND REPORTED

Pickett County did not accurately count and assess the total felon days as reported to the state on the State Prisoner (Convicted Felon) Reports. We reviewed 25 inmate files for proper reporting. Of the 25 files examined, we discovered that Pickett County had overreported 99 felon days. Given the error rate from our testwork, it is probable that the actual number of overreported felon days is much higher than the 99 days we have reported.

RECOMMENDATION

Management should ensure that felon days are reported accurately to the Tennessee Department of Corrections on the State Prisoner (Convicted Felon) Reports. Pickett County should review all of the State Prisoner (Convicted Felon) Reports for 2011 and forward.

**PICKETT COUNTY, TENNESSEE
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2011**

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 2011 Desk Review	1,304
Overreported Felon Days	(99)
	<hr/>
Total Adjusted Days	<u><u>1,205</u></u>

We discovered 99 felon days were overreported. The net effect of these adjustments resulted in an overpayment of \$3,465 to Pickett County. An adjustment should be made in subsequent monthly payments.