STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

June 18, 2013

The Honorable Derrick D. Schofield, Commissioner, Department of Corrections
The Honorable Hoyt Firestone, Polk County Executive
The Honorable Bill Davis, Polk County Sheriff

To the Commissioner, County Executive, and Sheriff:

Our office recently completed a review of Polk County Jail's participation in the County Correctional Incentive Program for the year ended June 30, 2012.

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

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.

RESULTS OF THE REVIEW

Our review resulted in no findings.

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

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant