



**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**

July 9, 2013

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, Metropolitan Nashville - Davidson 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, 2012.

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**

We tested the proper classification of convicted felons as reported 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**

The Metro Nashville Jail Facility overreported nine felon days. The Jail Facility reports an average daily cost of \$47.81 per inmate day; however, Tennessee Department of Corrections has agreed to pay some felon days at the Metro Nashville CCA Facility's rate and pays the remaining days at the maximum reimbursement rate of \$35 per inmate day. Our review of the Metro Nashville CCA Facility's Final Cost Settlement Report resulted in a decrease in the average daily cost of \$47.25 per inmate day. The adjustments to the Jail Facility's felon days and the CCA Facility's inmate days resulted in an overpayment to Metro Nashville of \$24,053 for the year ended June 30, 2012. However, since the underpayment was made after the Final Cost Settlement, adjustments should be made in subsequent monthly payments.

Metropolitan Government of Nashville and  
Davidson County Jail Facility  
County Correctional Incentive Program  
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Please contact me if you have any questions regarding our review of Metro Nashville's participation in the County Correctional Incentive Program.

Sincerely,

A handwritten signature in black ink, appearing to read "James R. Arnette". The signature is written in a cursive style with a large initial "J" and "A".

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant