



**Justin P. Wilson, Comptroller**

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## **New Audit Shows Willingness to Proactively Address Problems**

The Tennessee Comptroller's Office has released a performance audit on the Tennessee Rehabilitative Initiative in Correction Board (TRICOR) showing the agency has taken steps to improve its management and shown its willingness to proactively address problems.

TRICOR provides occupational and life skills training for Tennessee's incarcerated population through job training.

A 2015 performance audit raised serious concerns about TRICOR's financial operations and its handling of Tennessee's Cook Chill program. Performance auditors are now reporting that TRICOR has corrected three of the five findings noted in the 2015 audit, and has partially corrected the other two.

Since the 2015 audit, TRICOR promoted its Chief Operating Officer to Chief Executive Officer and named a new chair of the board of directors. TRICOR's CEO is also holding bi-weekly meetings with the chair of the board, and the Internal Auditor has monthly meetings with the Audit Committee chair to keep the board well informed.

"While TRICOR has not completely solved all of the issues noted in the prior audit, I am pleased with the progress made," said Comptroller Justin P. Wilson. "Many of the necessary changes will take considerable time, but I am encouraged."

In addition to the performance audit, the Comptroller's Office also released TRICOR's first financial statement audit. Due to numerous deficiencies, the auditors were unable to obtain sufficient evidence to form an opinion on TRICOR's financial statements.

The two new reports contain six audit findings and one observation. TRICOR management has indicated it is in the process of correcting all of the identified issues.

To view the audit reports online, go to: <http://www.comptroller.tn.gov/sa/>

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