



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

May 16, 2011

The Honorable Derrick D. Schofield, Commissioner, Department of Correction  
The Honorable Mike Foster, DeKalb County Mayor  
The Honorable Patrick Ray, DeKalb County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of DeKalb County's participation in the County Correctional Incentive Program for the year ended June 30, 2009.

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

1. The total inmate population was not accurately determined and reported to the state.

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

**DEKALB COUNTY, TENNESSEE  
REPORT ON THE REVIEW OF THE  
COUNTY CORRECTIONAL INCENTIVE PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2009**

This report reviews DeKalb County's participation in the County Correctional Incentive Program for the year ended June 30, 2009.

The objectives of the review were:

1. to determine if prisoners were properly listed on the State Prisoner (Convicted Felon) Reports,
2. to determine if inmates were accurately reported on the Correction Facility Summary Reports, and
3. to recommend appropriate actions to correct any deficiencies.

**SCOPE OF THE REVIEW**

In performing our review, we evaluated procedures related to the counting and reporting of the total inmate population as reported on the Correction Facility Summary Reports and the Final Cost Settlement Report. We also performed testwork on selected days to determine that the number of prisoners reported on the cost reports agreed with counts of prisoners actually incarcerated at the facility.

In addition, 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                    THE TOTAL INMATE POPULATION WAS NOT ACCURATELY DETERMINED AND REPORTED**

DeKalb County did not accurately count and assess the total inmate population as reported to the state on the Correction Facility Summary Reports (CFSRs) and on the Final Cost Settlement Report. We discovered 111 overreported inmate days. The total inmate population plays a critical role in determining the county's total cost per inmate day.

**RECOMMENDATION**

Management should ensure that the total inmate population is reported accurately on the monthly CFSRs and the Final Cost Settlement Report submitted to the Tennessee Department of Correction.

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**DEKALB COUNTY, TENNESSEE  
SUMMARY OF ADJUSTMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

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>Inmate Days</u>
As Settled in the 2009 Desk Review	32,569
Overreported Inmate Days	<u>(111)</u>
Total Adjusted Days	<u><u>32,458</u></u>