



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

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable John Pelham, Warren County Executive
The Honorable Jackie Matheny, Warren County Sheriff

To the Commissioner, County Executive, and Sheriff:

Our office recently completed a review of Warren County's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

The findings and recommendations and the summary of adjustments to 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. Felon days were not accurately determined and reported on the monthly State Prisoner (Convicted Felon) Reports. During our review, we discovered 70 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$2,450 to Warren County, and 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 70 days we have reported. Therefore, Warren County management should review all of the State Prisoner (Convicted Felon) Reports for 2010 and forward to ensure that the felon days are properly reported.
2. Deficiencies were noted in the maintenance of inmate records.

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

Sincerely,

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant

**WARREN COUNTY, TENNESSEE
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2010**

This report reviews Warren County's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

As a result of our review, we discovered 70 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$2,450 to Warren 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.

FINDINGS AND RECOMMENDATIONS

The findings and recommendations, as a result of our review, are presented below. We reviewed these findings and recommendations 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

Warren 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 Warren County had overreported 70 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 70 days we have reported.

RECOMMENDATION

Management should ensure that felon days are reported accurately to the Tennessee Department of Correction on the State Prisoner (Convicted Felon) Reports. Warren County should review all of the State Prisoner (Convicted Felon) Reports for 2010 and forward.

FINDING 2 DEFICIENCIES WERE NOTED IN INMATE RECORDS

Our review noted the following deficiencies in inmate records:

- A. We noted three inmate files maintained by the Sheriff's Department that did not have the necessary judge's order and/or revocation order.

- B. We noted two inmate files where the trial dates on the State Prisoner (Convicted Felon) Reports did not agree with the trial dates on the judge's orders by one day.

RECOMMENDATION

Management should ensure that each inmate's file has a copy of the judge's order or revocation order, if applicable. Also, management should ensure the information on the State Prisoner (Convicted Felon) Reports corresponds to the information on the judge's order and/or revocation order.

**WARREN COUNTY, TENNESSEE
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

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 Findings and Recommendations section.

	<u>Felon Days</u>
As Settled in the 2011 Desk Review	14,207
Overreported Felon Days	<u>(70)</u>
Total Adjusted Days	<u><u>14,137</u></u>

We discovered 70 felon days were overreported. The net effect of these adjustments resulted in an overpayment of \$2,450 to Warren County. An adjustment should be made in subsequent monthly payments.