



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 Kim Blaylock, Putnam County Executive
The Honorable David Andrews, Putnam County Sheriff

To the Commissioner, County Executive, and Sheriff:

Our office recently completed a review of Putnam County's participation in the County Correctional Incentive Program for the year ended June 30, 2011.

The findings and recommendations 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. Felon days were not accurately determined and reported on the monthly State Prisoner (Convicted Felon) Reports. During our review we discovered 29 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$1,015 to Putnam County; consequently, 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 29 days we have reported. Therefore, Putnam County management should review all of the State Prisoner (Convicted Felon) Reports for 2011 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 Putnam 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

**PUTNAM COUNTY, TENNESSEE
REPORT ON THE REVIEW OF THE
COUNTY CORRECTIONAL INCENTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2011**

This report reviews Putnam County's participation in the County Correctional Incentive Program for the year ended June 30, 2011.

As a result of our review, we discovered 29 overreported felon days. The net effect of these adjustments resulted in an overpayment of \$1,050 to Putnam 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

Putnam 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 files examined, we discovered that Putnam County had overreported 29 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 29 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. Putnam County should review all of the State Prisoner (Convicted Felon) Reports for 2011 and forward.

FINDING 2 DEFICIENCIES WERE NOTED IN INMATE RECORDS

Our review disclosed the following deficiencies in inmate records:

- A. Some of the inmate files maintained by the Sheriff's Department did not have the necessary judge's orders and/or revocation orders.
- B. Information regarding an inmate on one State Prisoner (Convicted Felon) Report was for a previous case instead of the current case for which he was being held.
- C. There were two inmates whose trial date on the State Prisoner (Convicted Felon) Reports did not match the trial date on the judge's orders.
- D. There was one inmate whose court case was not a Putnam County case number, and the judge's order could not be found.

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 that other information on the State Prisoner (Convicted Felon) Reports and inmate files correspond to the information on the judge's order and/or revocation order.

**PUTNAM COUNTY, TENNESSEE
SUMMARY OF ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2011**

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	22,307
Overreported Felon Days	<u>(29)</u>
Total Adjusted Days	<u><u>22,278</u></u>

We discovered 29 felon days were overreported. The net effect of these adjustments resulted in an overpayment of \$1,015 to Putnam County. An adjustment should be made in subsequent monthly payments.