



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
**DIVISION OF LOCAL GOVERNMENT AUDIT**  
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July 9, 2013

The Honorable Derrick D. Schofield, Commissioner, Department of Correction  
The Honorable Steve Godsey, Sullivan County Mayor  
The Honorable Wayne Anderson, Sullivan County Sheriff

To the Commissioner, County Mayor, and Sheriff

Our office recently completed a review of Sullivan County's participation in the County Correctional Incentive Program for the year ended June 30, 2012.

The finding and recommendation and the summary of adjustments to total felon 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:

Felon days were not accurately determined and reported on the monthly State Prisoner (Convicted Felon) Reports. During our review, we discovered 422 overreported felon days. The effect of these adjustments resulted in an overpayment of \$14,770 to Sullivan County; consequently, an adjustment should be made in subsequent monthly payments.

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

Sincerely,

A handwritten signature in black ink that reads "James R. Arnette".

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant

**SULLIVAN COUNTY, TENNESSEE  
REPORT ON THE REVIEW OF THE  
COUNTY CORRECTIONAL INCENTIVE PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2012**

This report reviews Sullivan County's participation in the County Correctional Incentive Program for the year ended June 30, 2012.

As a result of our review, we discovered 422 overreported felon days. The effect of these adjustments resulted in an overpayment of \$14,770 to Sullivan 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. Testwork included tracing information from the reports to the actual case files to verify the listed offenses, trail dates, and incarceration periods.

**FINDING AND RECOMMENDATION**

The finding and recommendation, as a result of our review, are presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. The sheriff provided a written response, which is paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

**FINDING 1                    PRISONERS WERE NOT ALWAYS PROPERLY LISTED ON  
THE STATE PRISONER (CONVICTED FELON) REPORTS**

The Sheriff's Department did not accurately report prisoner days for state prisoners (convicted felons) housed in its facility to the Department of Correction. During our review we noted numerous errors relating to three inmates who were inaccurately reported on the state prisoner reports. From a review of inmate files and jail rosters we were able to determine that two inmates were not in the facility for the period claimed and one inmate was in the facility and not included on the state prisoner reports. We identified a net total of 422 over reported felon days for the period July 1, 2011, through June 30, 2012.

## **RECOMMENDATION**

Management should ensure that the state prisoner reports are prepared in accordance with Department of Correction guidelines.

## **MANAGEMENT'S RESPONSE**

After reviewing the information in the report, we have found the discrepancies listed to be correct. One inmate was in and out of our facility 7/28/11 through 6/14/12 on an appeal bond. Our ETOMIS Coordinator was not aware that he had been released from custody. Another inmate entered our facility from the state of Louisiana. She had her case disposed of and was sent back without the knowledge of our ETOMIS coordinator. When our coordinator found that she had been released from our facility, he made the appropriate moves in ETOMIS. A third inmate was incarcerated on 7/14/11 but was not sentenced until September of 2011. The mittimus from Criminal Court stated that she remained in custody until January 13, 2012. Our ETOMIS Coordinator was under the understanding that we would automatically be credited with the time that she was awaiting sentencing.

We acknowledge responsibility for these discrepancies and take them very seriously. We have already put steps in place to reduce and eliminate the mistakes in the incentive program. We have a large number of state inmates moving in and out of our facility, and we work very hard to track each and every one of them. We appreciate the auditor taking the time to explain and show us the discrepancies. We will strive to eliminate any future discrepancies in the program.

### **SULLIVAN COUNTY, TENNESSEE SUMMARY OF ADJUSTMENTS FOR THE YEAR ENDED JUNE 30, 2012**

The following is a summary of adjustments made to inmate 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>Felon Days</u>
As Settled with June 2012 Desk Review	82,524
Overreported Felon Days	<u>(422)</u>
Total Adjusted Felon Days	<u><u>82,102</u></u>

We discovered 422 felon days were overreported. The net effect of this adjustment resulted in an overpayment of \$14,770 to Sullivan County. An adjustment should be made in subsequent monthly payments.