

KARL DEAN
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
222 THIRD AVENUE NORTH, SUITE 650
NASHVILLE, TENNESSEE 37201

January 24, 2008

Ms. Tonya Grindon, Board Chairperson
Nashville Humane Association
213 Oceola Avenue
Nashville, TN 37209

Dear Ms. Grindon:

Staff from the Office of Financial Accountability (OFA) conducted an onsite review of the supporting documentation and the compliance with the provisions of the contract of the Council Initiative award to the *Nashville Humane Association*, on October 23, 2007. Our review covered only the expenditures for following contracts with the Metropolitan Government of Nashville and Davidson County (Metro) for the fiscal year ending June 30, 2007:

<u>Contract No.</u>	<u>Amount</u>	<u>Purpose</u>
L-1713	\$ 1,000.00	To support services provided by the ROVER mobile Spray/Neuter program.
L-1789	\$ 5,000.00	To support services provided by the ROVER mobile Spray/Neuter program.
L-1815	\$ 6,750.00	To support services provided by the ROVER mobile Spray/Neuter program.

Our monitoring objectives were as follows:

- To verify the organization's compliance with the contract requirements of the Council Initiative Awards.
- To verify compliance with Metro requirements for allowable and eligible costs of the Council Initiative Awards.
- To obtain assurance of the organization's compliance with Metro's reporting requirements of the Council Initiative Awards.

A monitoring review is substantially less in scope than an audit. The OFA did not audit the *Nashville Humane Association's* financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Metro or the Nashville Humane Association. The monitoring review was conducted in accordance with the Metro Grants Manual and was limited to the specific expenditures of the Council Initiative awards. The OFA did not review the agency's expenditures and operations that do **not** relate to the Council award.

There were no instances of noncompliance identified during the monitoring review.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at (615) 880-1035.

Sincerely,

Fred Adom

Fred Adom, CPA
Director

cc: Mary Pat Boatfield, Executive Director
Diane Neighbors, Vice Mayor
Richard M. Riebeling, Director of Finance
Gene Nolan, Deputy Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Kim McDoniel, Chief of Accounts
Mark Swann, Internal Audit
Mike Curl, Metro Council Finance Manager
Bryan Gleason, Office of Financial Accountability