



## METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

May 8, 2008

Randy Parham, President  
**Senior Citizens, Inc.**  
174 Rains Avenue  
Nashville, TN 37203

Dear Mr. Parham:

Staff from the Office of Financial Accountability (OFA) conducted an on-site review of the supporting documentation and the compliance with the provisions of the contract of the Council Initiative awards to the Senior Citizens, Inc., on April 9, 2008. Our review covered only the expenditures for following contract with the Metropolitan Government of Nashville and Davidson County (Metro) for the fiscal year ending June 30, 2007:

<b>Contract No.</b>	<b>Contract Award</b>	<b>Purpose</b>
L-1709	\$140,000.00	To provide for programs and services at the following locations: Donelson Senior Citizens Center-\$95,000.00 J.L. Turner Lifelong Learning Center, Bellevue-\$30,000.00 Madison Station Transportation Services-\$10,000.00 Senior Center for the Arts, Donelson-\$5,000.00
L-1710	\$25,000.00	To provide for programs and services at the following locations: Knowles Citizens Center-\$7,000.00 Donelson Senior Center-\$6,000.00 Madison Station Transportation Services-\$5,000.00 Northwest Senior Center-\$5,000.00 Senior Center for the Arts, Donelson-\$2,000.00
L-1850	\$3,000.00	To provide for a portion of the general operating expenses of the Senior Center for the Arts.
L-1851	\$9,750.00	To provide recreational, health/wellness, and educational activities for senior adults at the Northwest Senior Center and the Senior Center for the Arts.
L-1852	\$10,000.00	To provide recreational, health/wellness, and educational activities for senior adults at the Madison Station Senior Center.

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 Senior Citizens, Inc.'s financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Metro or the Senior Citizens, Inc. The monitoring review was conducted in accordance with the Metro Grants Manual and was limited to the

**OFFICE OF FINANCIAL ACCOUNTABILITY**

222 THIRD AVENUE NORTH, SUITE 650 NASHVILLE, TENNESSEE 37201

Phone: 615-880-1035  
Fax: 615-862-6179

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 awards.

**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: Janet Jernigan, Executive Director of Senior Citizens, Inc.  
Doug Swann, Associate Executive Director of Operations of Senior Citizens, Inc.  
Adrienne Lippard, Public Policy Liaison of Senior Citizens, Inc.  
Diane Neighbors, Vice Mayor  
Richard M. Riebeling, Director of Finance  
Talia Lomax-O'dneal, Deputy Director of Finance  
Kim McDoniel, Chief of Accounts  
Mark Swann, Internal Audit  
Kevin Brown, Office of Financial Accountability