

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

November 8, 2007

Mr. Francis J. Bedard, Board Chair
United Way of Nashville
250 Venture Way
Nashville, TN 37228

Dear Mr. Bedard:

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 *United Way of Nashville*, on November 5, 2007. Our review covered only the expenditures for the following contracts with the Metropolitan Government of Nashville and Davidson County (Metro) for the fiscal year ending June 30, 2007:

| <u>Contract #</u> | <u>Grant Amount</u> | <u>Purpose</u> |
|-------------------|---------------------|--|
| L-1810 | \$ 5,000.00 | Assist with the funding of the marketing and community-outreach activities designed to strengthen the public's knowledge of free tax preparation services offered thru the Nashville Wealth Building Alliance. |
| L-1756 | \$ 14,268.00 | Assist with the funding of the marketing and community-outreach activities designed to strengthen the public's knowledge of free tax preparation services offered thru the Nashville Wealth Building Alliance. |
| L-1817 | \$ 1,000.00 | Assist in the funding of services offered by the United Way of Nashville. |

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 *United Way of Nashville's* financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Metro or the United Way of Nashville. 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: Doug Fluegel, Director, United Way of Nashville
Angela Murray, Vice President, United Way of Nashville
Rachel Freeze, United Way of Nashville
Diane Neighbors, Vice Mayor
Gene Nolan, Interim 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
Bill Walker, Office of Financial Accountability