

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

September 26, 2007

Ms. Jane Stranch, Chair
YMCA of Middle Tennessee – Bellevue Center
8060 Poplar Creek Road
Nashville, TN 37221

Dear Ms. Stranch:

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 YMCA of Middle Tennessee – Bellevue Center, on Tuesday, September 25, 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:

Contract No.	Contract Award	Purpose
L- <u>1793</u>	\$ <u>1,000</u>	Support the "We Build People" Campaign
L- <u>1844</u>	\$ <u>18,000</u>	Expansion of the parking lot

Our monitoring objectives were as follows:

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

A monitoring review is substantially less in scope than an audit. The OFA did not audit the YMCA of Middle Tennessee's financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Metro or the YMCA of Middle Tennessee. 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 did, however, note that \$1,000 of the \$19,000 awarded to the YMCA Bellevue Center was inappropriately credited against pledges as being received directly from a Metro councilperson. The YMCA should make the necessary correction in their records to credit the award to Metro Nashville and Davidson County Government.

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: Laurel Wilson, Executive Director
Diane Neighbors, Vice Mayor
Gene Nolan, Acting 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