

Karl Dean
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
700 2nd Avenue South, STE 201
NASHVILLE, TENNESSEE 37210

March 18, 2011

Paul Ballard
Metropolitan Transit Authority
130 Nestor Street
Nashville, TN 37210

Dear Mr. Ballard,

The Office of Financial Accountability has completed a review of a selected number of the FY10 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2010. The purpose of the review was to verify the accuracy of your department's reported results.

As stated in the engagement letter, we randomly selected and tested program results that constitute a minimum of 10% of the department's total reported program budgets. We have completed our review of the supporting documentation and test of the computation of the reported result of the selected FY10 key measure. The result of the testing is attached for your 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, CPA
Director

Encl

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Edward Oliphant, Metropolitan Transit Authority
Kevin Brown, Office of Financial Accountability, Department of Finance
Brad Thompson, Office of Financial Accountability, Department of Finance
Essie Robertson, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance

ATTACHMENT I

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|---|---|
| Department: | Metropolitan Transit Authority |
| Purpose: | To verify the accuracy of the department's performance measures as reported within WEBudget. |
| Scope: | FY 2010 |
| Methodology: | The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars. |
| Total Reported Budget: | \$45,762,900.00 |
| Line of Business: | Customer Care LOB |
| Program: | Access to All Program |
| Total Tested Budget: | \$3,036,300.00 |
| Percent Tested: | 6.63% |
| Performance Measure: | Percentage of mobility challenged customers getting where they need to be in less than 90 minutes |
| Reported Data: | 97.8% |
| OFA Calculation: | 98.0% |
| Was selected reported performance measure verified? | No |

ATTACHMENT II

| | |
|---|---|
| Department: | Metropolitan Transit Authority |
| Purpose: | To verify the accuracy of the department's performance measures as reported within WEBudget. |
| Scope: | FY 2010 |
| Methodology: | The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars. |
| Total Reported Budget: | \$45,762,900.00 |
| Line of Business: | Asset Management LOB |
| Program: | Sales Program |
| Total Tested Budget: | \$535,400.00 |
| Percent Tested: | 1.17% |
| Performance Measure: | Percentage of total revenues coming from non-fare sources |
| Reported Data: | 2.9% |
| OFA Calculation: | 2.9% |
| Was selected reported performance measure verified? | Yes |

ATTACHMENT III

| | |
|---|---|
| Department: | Metropolitan Transit Authority |
| Purpose: | To verify the accuracy of the department's performance measures as reported within WEBudget. |
| Scope: | FY 2010 |
| Methodology: | The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars. |
| Total Reported Budget: | \$45,762,900.00 |
| Line of Business: | Customer Care LOB |
| Program: | Customer Care Program |
| Total Tested Budget: | \$798,900.00 |
| Percent Tested: | 1.75% |
| Performance Measure: | Percentage of passengers who board at furnished stops (Shelters/benches) |
| Reported Data: | 72.3% |
| OFA Calculation: | 72.3% |
| Was selected reported performance measure verified? | Yes |

ATTACHMENT IV

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|---|---|
| Department: | Metropolitan Transit Authority |
| Purpose: | To verify the accuracy of the department's performance measures as reported within WEBudget. |
| Scope: | FY 2010 |
| Methodology: | The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars. |
| Total Reported Budget: | \$45,762,900.00 |
| Line of Business: | Service Improvement LOB |
| Program: | Convenient Alternative Transportation Program |
| Total Tested Budget: | \$11,212,900.00 |
| Percent Tested: | 24.50% |
| Performance Measure: | Percentage change in people using public transit |
| Reported Data: | -9.9% |
| OFA Calculation: | -9.9% |
| Was selected reported performance measure verified? | Yes |