

Karl Dean  
MAYOR



## METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE  
OFFICE OF FINANCIAL ACCOUNTABILITY  
700 2<sup>nd</sup> Avenue South, SUITE 201  
NASHVILLE, TENNESSEE 37210

March 21, 2011

Donna Nicely, Director  
Nashville Public Library  
615 Church Street  
Nashville, TN 37219

Dear Ms. Nicely:

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  
Chase Adams, Finance Manager  
Susan Drye, Nashville Public Library  
Bernadette Hugan, Nashville Public Library  
Kevin Brown, Office of Financial Accountability, Department of Finance  
Bradley Thompson, Office of Financial Accountability, Department of Finance  
Ken Hartlage, Office of Management and Budget, Department of Finance

## ATTACHMENT I

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Department:	Nashville Public Library
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:	\$ 11,738,400.00
Line of Business:	Equal Access LOB
Program:	Equal Access Program
Total Tested Budget:	\$ 520,100.00
Percent Tested:	4.43%
Performance Measure:	Percentage of people involved with or experiencing hearing disabilities who receive access to Deaf and Hard of Hearing materials, services and programs.
Reported Data:	13%
OFA Calculation:	13%
Was selected reported performance measure verified?	Yes

## ATTACHMENT II

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Department:	Nashville Public Library
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:	\$ 11,738,400
Line of Business:	Reference Information LOB
Program:	Virtual Information Services Program
Total Tested Budget:	\$ 842,300.00
Percent Tested:	7.18%
Performance Measure:	Virtual Information Services Program
Reported Data:	17.60%
OFA Calculation:	17.60%
Was selected reported performance measure verified?	Yes