

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 27, 2013

George L. Rooker, Jr.
Assessor of Property
700 2nd Avenue South, STE 210
Nashville, TN 37210

Dear Mr. Rooker,

The Office of Financial Accountability has completed a review of a selected number of the FY12 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2012. 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 results of the selected FY12 key measures. The results of the testing are 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 615-862-6712.

Sincerely,

Handwritten signature of Kevin Brown in cursive script.

Kevin Brown
Finance Administrator

Encl

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
David Diaz-Barriga, Assessor of Property
Fred Adom, Director, 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
Kati Fisher, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Assessor of Property

Purpose: To verify the accuracy of the department's performance measures as reported within WEBudget.

Scope: FY 2012

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: \$7,212,800

Line of Business: Assessment

Program: Assessment

Total Tested Budget: \$6,762,900

Percent Tested: 94%

Performance Measure: The number of residential and commercial real property parcels and personal property accounts assessed pursuant to applicable laws, rules, and regulations (Key)

Reported Data: 258,949

OFA Calculation: 258,912

Was selected reported performance measure verified? No

ATTACHMENT II

Department:	Assessor of Property
Purpose:	To verify the accuracy of the department's performance measures as reported within WEBudget.
Scope:	FY 2012
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:	\$7,212,800
Line of Business:	Board of Equalization
Program:	Board of Equalization
Total Tested Budget:	\$8,000
Percent Tested:	0%
Performance Measure:	Number of residential and commercial real property and personal property matters timely acted upon by the Metropolitan Board of Equalization (Key)
Reported Data:	1,548
OFA Calculation:	1,548
Was selected reported performance measure verified?	Yes

ATTACHMENT III

Department: Assessor of Property

Purpose: To verify the accuracy of the department's performance measures as reported within WEBudget.

Scope: FY 2012

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: \$7,212,800

Line of Business: Hearing Officer Review

Program: Hearing Officer Review

Total Tested Budget: \$40,000

Percent Tested: 1%

Performance Measure: Number of residential and commercial real property matters timely heard by Hearing Officers (Key)

Reported Data: 2,953

OFA Calculation: 2,973

Was selected reported performance measure verified? No

ATTACHMENT IV

Department: Assessor of Property

Purpose: To verify the accuracy of the department's performance measures as reported within WEBudget.

Scope: FY 2012

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: \$7,212,800

Line of Business: Personal Property

Program: Personal Property Audit

Total Tested Budget: \$401,900

Percent Tested: 6%

Performance Measure: Number of tangible personal property audits performed (Key)

Reported Data: 261

OFA Calculation: 261

Was selected reported performance measure verified? Yes