

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

April 2, 2013

Albert Tieche – Elections Administrator
Election Commission
800 Second Avenue South
Nashville, TN 37210

Dear Mr. Tieche:

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 result of the selected FY12 key measure. It appears that the reported result was entered in error and it should be noted that the Election Commission Finance Manager noticed and reported the error to the Office of Financial Accountability prior to the commencement of the review. However, the OFA must review the original reported measure to ensure the data integrity of the performance measurement review program and therefore unable to change previously reported data measures.

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,

A handwritten signature in cursive script that reads "Kevin Brown".

Kevin Brown
Finance Administrator

Encl.

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Bill Hyden, Election Commission
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:	Election Commission
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:	\$3,963,000
Line of Business:	Election LOB
Program:	Election Procedures
Total Tested Budget:	\$1,627,900
Percent Tested:	41.1%
Performance Measure:	Number of applications for ballot processed without a change of address being necessary
Reported Data:	1,025
OFA Calculation:	124,808
Was selected reported performance measure verified?	No