

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 25, 2013

Warner Hassell - Administrator
General Sessions Court
408 2nd Avenue North
Nashville, TN 37201

Dear Mr. Hassell:

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,

A handwritten signature in black ink that reads "Kevin Brown".

Kevin Brown
Finance Administrator

Encl

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Gina Fox, General Sessions Court
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
Christopher Williams, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: General Sessions Court

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: \$8,447,500

Line of Business: DUI Offender

Program: DUI Offender

Total Tested Budget: \$212,300

Percent Tested: 2.5%

Performance Measure: Amount of revenue collected for program activities

Reported Data: \$109,535

OFA Calculation: \$109,535

Was selected reported performance measure verified? Yes

ATTACHMENT 2

Department:	General Sessions Court
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:	\$8,447,500
Line of Business:	Traffic School LOB
Program:	Traffic School Program
Total Tested Budget:	\$689,600
Percent Tested:	8.2%
Performance Measure:	Number of students taking on-line classes
Reported Data:	13,210
OFA Calculation:	13,210
Was selected reported performance measure verified?	Yes