

Karl Dean  
MAYOR



## METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE  
OFFICE OF FINANCIAL ACCOUNTABILITY  
700 2<sup>ND</sup> AVENUE SOUTH, STE 201  
NASHVILLE, TENNESSEE 37210

March 27, 2013

Cynthia Croom, Executive Director  
Metropolitan Action Commission  
800 Second Avenue North  
Nashville, TN 37201

Dear Ms. Croom,

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 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  
Melissa Weaver, Metropolitan Action 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  
Chinita White, Office of Management and Budget, Department of Finance

## ATTACHMENT I

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Department:	Metropolitan Action 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:	\$16,868,600
Line of Business:	Child and Family Development
Program:	Educational Child Development Program
Total Tested Budget:	\$14,213,200
Percent Tested:	84%
Performance Measure:	Percent of children who can follow three-step directions
<b>Reported Data:</b>	<b>78%</b>
<b>OFA Calculation:</b>	<b>78%</b>
Was selected reported performance measure verified?	Yes

## ATTACHMENT II

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Department:	Metropolitan Action 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:	\$16,868,600
Line of Business:	Child and Family Development
Program:	Nutrition Services
Total Tested Budget:	\$1,903,900
Percent Tested:	11%
Performance Measure:	Percent of children who can identify healthy food (Key)
<b>Reported Data:</b>	<b>82%</b>
<b>OFA Calculation:</b>	<b>76%</b>
Was selected reported performance measure verified?	No