

## Budget & Finance Committee

### Preliminary Questions to Metropolitan Government Departments

1. What is the amount of the proposed funding decrease from the previous fiscal year?  
**\$64,000.00 which represents longevity pay and out of town travel.**
2. Please provide a statement regarding the impact the proposed reductions will have on your department's operations. Specifically, please be sure to address the following questions:
  - a. What services currently provided by your department do you anticipate will be reduced/eliminated? **We do not anticipate any reduction/elimination of services.**
  - b. What impact will such reduction or elimination have on the residents and businesses of Davidson County? **We do not anticipate any impact on the residents or businesses of Davidson County.**
  - c. How many department employees do you anticipate will be impacted by the reduction in funding? **All 78 employees will be impacted financially without an anticipated merit increase, longevity pay, and/or cost of living increase.**
3. Regarding the number of FTE employees in your department:
  - a. How many budgeted employees do you have for the current fiscal year? **125 FTEs**
  - b. How many unfilled FTE employees does your department currently have? **We have 1 unfilled FTE position. We are in the process of filling that Appraiser 1 position, and another Appraiser 1 position due to a very recent employee departure.**
  - c. How many FTE positions are included in the Mayor's proposed budget? **128.5 FTEs (represents 86 employees plus 42.5 hearing officers)**
4. Regarding your department's "departmental savings":
  - a. What is the amount of your department's 'targeted savings' for FY2020?  
**\$203,000.00**
  - b. What was your department's budget for FY2020 after the targeted savings?  
**\$7,759,600.00**
  - c. How does that compare with the Mayor's proposed FY2021 budget? **A targeted savings was not provided for our department. The Mayor's proposed budget provides all the resources needed to complete the 2021 Reappraisal**
5. Regarding any previous audits in which your department has participated:
  - a. What operations or expenditures have been audited within the last three years? Five years? Ten years? **See below**
  - b. Has any capital spending been audited during the last five years? Ten years? **No**
  - c. Are there any prior audit recommendations still shown as pending/outstanding? If so, please identify these recommendations and provide a response regarding your department's plan to address the recommendation(s). **No**

**RESPONSE to 5a:**

**Metro Internal Audit conducted the following audits:**

- **2017-Objectives and Scope were to determine if-controls are in place to ensure fiscal resources are managed; and whether audit recommendations in the 2014 audit were implemented.**
- **2014-Objectives and Scope were to determine if-procedures for the general appraisal process were adequately designed and effectively implemented.**

**Information technology systems controls safeguard the integrity of assessment information.**

**Labor and operational expenditures complimented the Assessor's Office mission.**

- **Yearly Audits – THE DPA performs yearly audits to ensure that the office is complying with Tennessee State Law, SBOE rules, and DPA procedures on the following:**
  - a. **Visual Inspections**
  - b. **Sales Verification**
  - c. **Exemptions**
  - d. **Leaseholds**
  - e. **Assessment rolls**
  - f. **Mobile Home parks**
  - g. **Greenbelt**