

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 14, 2011

Mr. Richard Riebeling  
Finance Department  
Metro Courthouse  
1 Public Square  
Suite 106  
Nashville, TN 37201

Dear Mr. Riebeling:

The Office of Financial Accountability has completed a review of a selected number of the FY10 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2010. 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 FY10 key measure. The result of the testing is 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 615-880-1035

Sincerely,

Fred Adom, CPA  
Director

Encl

CC: Talia Lomax-O'dneal, Deputy Director of Finance  
Gene Nolan, Deputy Director of Finance  
Kim McDoniel, Chief Accountant  
Lannie Holland, Metro Treasurer  
Jeff Gossage, Purchasing Division  
Kevin Brown, 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

## ATTACHMENT I

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Department:	Finance
Purpose:	To verify the accuracy of the department's performance measures as reported within WEBudget.
Scope:	FY 2010
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:	\$8,444,600.00
Line of Business:	Business Integrity & Accountability
Program:	Compliance Monitoring & Accountability Program
Total Tested Budget:	\$415,300.00
Percent Tested:	4.92%
Performance Measure:	% of Metro programs in compliance with applicable federal, state and local regulations
<b>Reported Data:</b>	<b>69.00%</b>
<b>OFA Calculation:</b>	<b>69.00% (Note 1)</b>
Was selected reported performance measure verified?	Yes

### Note1:

The tests of the performance measures of the Compliance Monitoring & Accountability Program were performed by the **Internal Audit Department**; their report is attached.

## ATTACHMENT II

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Department:	Finance
Purpose:	To verify the accuracy of the department's performance measures as reported within WEBudget.
Scope:	FY 2010
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:	\$8,444,600.00
Line of Business:	Executive Leadership
Program:	Executive Leadership
Total Tested Budget:	\$572,500.00
Percent Tested:	6.78%
Performance Measure:	% of departmental key results achieved
<b>Reported Data:</b>	<b>76.90%</b>
<b>OFA Calculation:</b>	<b>76.90%</b>
Was selected reported performance measure verified?	Yes