

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 16, 2011

Thomas M. Lynch, Interim Director  
Metro Parks and Recreation  
Centennial Park Office  
511 Oman Street  
Nashville, TN 37203

Dear Mr. Lynch,

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: Richard M. Riebeling, Director of Finance  
Talia Lomax-O'dneal, Deputy Director of Finance  
Monique Odom, Metro Parks and Recreation  
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

---

Department:	Metro Parks and Recreation
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:	\$15,585,095.00
Line of Business:	Facilities Management and Development
Program:	Greenways Program
Total Tested Budget:	\$505,000.00
Percent Tested:	3.24%
Performance Measure:	Percentage of residential neighborhoods within 2 miles of a greenway
<b>Reported Data:</b>	<b>62.8%</b>
<b>OFA Calculation:</b>	<b>62.8%</b>
Was selected reported performance measure verified?	Yes

## ATTACHMENT II

---

Department: Metro Parks and Recreation

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: \$15,585,095.00

Line of Business: Revenue Producing Recreation Enhancement

Program: Harpeth Hills Golf Course Program

Total Tested Budget: \$752,300.00

Percent Tested: 4.83%

Performance Measure: Percentage change in rounds played

**Reported Data: -16%**

**OFA Calculation: -16%**

Was selected reported performance measure verified? Yes

### ATTACHMENT III

---

Department: Metro Parks and Recreation

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: \$15,585,095.00

Line of Business: Revenue Producing Recreation Enhancement

Program: Two Rivers Golf Course Program

Total Tested Budget: \$691,100.00

Percent Tested: 4.43%

Performance Measure: Percentage change in rounds played

**Reported Data:** -5%

**OFA Calculation:** -5%

Was selected reported performance measure verified? Yes

## ATTACHMENT IV

---

Department: Metro Parks and Recreation

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: \$15,585,095.00

Line of Business: Revenue Producing Recreation Enhancement

Program: Warner Golf Course Program

Total Tested Budget: \$224,900.00

Percent Tested: 1.44%

Performance Measure: Percentage change in rounds played

**Reported Data: -11%**

**OFA Calculation: -11%**

Was selected reported performance measure verified? Yes