

Karl Dean
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
700 2nd Avenue South, SUITE 201
NASHVILLE, TENNESSEE 37210

March 23, 2012

Tricia Bengel, Interim Director
Nashville Public Library
615 Church Street
Nashville, TN 37219

Dear Ms. Bengel:

The Office of Financial Accountability has completed a review of a selected number of the FY11 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2011. 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 FY11 key measures. 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
Chase Adams, Finance Manager
Susan Drye, Nashville Public Library
Bernadette Hugan, Nashville Public Library
Essie Robertson, Office of Financial Accountability, Department of Finance
Kevin Brown, Office of Financial Accountability, Department of Finance
Bradley Thompson, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Nashville Public Library

Purpose: To verify the accuracy of the department's performance measures as reported within WEBudget.

Scope: FY 2011

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: \$20,646,300.00

Line of Business: Library Materials
LOB

Program: Library Check-Out Program

Total Tested Budget: \$5,711,986.16

Percent Tested: 27%

Performance Measure: Per Capita check-out of library materials (Key)

Reported Data: 6.7%

OFA Calculation: 6.7%

Was selected reported performance measure verified? Yes
