

Karl Dean
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

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

March 25, 2013

Thomas M. Lynch, 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 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
Monique Odom, Metro Parks and Recreation
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
James Gadsden, 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 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: \$14,446,600

Line of Business: Revenue Producing Recreation Enhancement
LOB

Program: Parthenon Program

Total Tested Budget: \$721,600

Percent Tested: 5%

Performance Measure: Percent change in admissions (Key)

Reported Data: 2.68%

OFA Calculation: 2.68%

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 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: \$14,446,600

Line of Business: Revenue Producing Recreation Enhancement
LOB

Program: Wave Country Program

Total Tested Budget: \$329,200

Percent Tested: 2%

Performance Measure: Percent change in admissions (Key)

Reported Data: 18%

OFA Calculation: 18%

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 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: \$14,446,600

Line of Business: Revenue Producing Recreation Enhancement
LOB

Program: Sportsplex Program

Total Tested Budget: \$1,201,200

Percent Tested: 8%

Performance Measure: Percent change in admissions (Key)

Reported Data: 0%

OFA Calculation: 0%

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 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: \$14,446,600

Line of Business: Revenue Producing Recreation Enhancement
LOB

Program: Tennis Program

Total Tested Budget: \$101,800

Percent Tested: 1%

Performance Measure: Percent change in League Participation (Key)

Reported Data: 35.67%

OFA Calculation: 35.67%

Was selected reported performance measure verified? Yes

ATTACHMENT V

Department: Metro Parks and Recreation

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: \$14,446,600

Line of Business: Revenue Producing Recreation Enhancement
LOB

Program: Hamilton Creek Marina
Program

Total Tested Budget: \$103,700

Percent Tested: 1%

Performance Measure: Percent change in slip rentals (Key)

Reported Data: 0%

OFA Calculation: 0%

Was selected reported performance measure verified? Yes