

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 19, 2014

Judge Sophia Brown Crawford  
Juvenile Court  
100 Woodland Street  
Nashville, TN 37219

Dear Judge Crawford:

The Office of Financial Accountability has completed a review of a selected number of the FY13 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2013. The purpose of the review was to verify the accuracy of your department's reported results.

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 FY13 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,

*Kevin Brown*

Kevin Brown  
Finance Administrator

CC: Richard M. Riebeling, Director of Finance  
Talia Lomax-O'dneal, Deputy Director of Finance  
Jim Swack, Juvenile Court  
Fred Adom, CPA, 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  
Rebekah Stephens, Office of Management and Budget, Department of Finance  
Alicia Viravouth, Office of Management and Budget, Department of Finance

## ATTACHMENT I

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Department: Juvenile Court

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2013

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: \$13,610,300

Program: Unruly Child Program

Total Tested Budget: \$313,900

Percent Tested: 2%

Performance Measure: Percentage of children in compliance of their unruly valid court order

**Reported Data:** 77%

**OFA Calculation:** 77%

Was selected reported performance measure verified? Yes

## ATTACHMENT II

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Department: Juvenile Court

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2013

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: \$13,610,300

Program: Compulsory School Attendance Program

Total Tested Budget: \$475,400

Percent Tested: 3%

Performance Measure: Percentage of children in compliance at their final review with their current order to attend school

**Reported Data: 90%**

**OFA Calculation: 90%**

Was selected reported performance measure verified? Yes

### ATTACHMENT III

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Department: Juvenile Court

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2013

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: \$13,610,300

Program: Misdemeanor and Citation Program

Total Tested Budget: \$227,800

Percent Tested: 2%

Performance Measure: Percentage of juveniles who successfully complete the conditions of their court order

**Reported Data: 70%**

**OFA Calculation: 70%**

Was selected reported performance measure verified? Yes

## ATTACHMENT IV

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Department: Juvenile Court

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2013

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: \$13,610,300

Program: Neglect/Dependency Intervention Program

Total Tested Budget: \$369,500

Percent Tested: 3%

Performance Measure: Percentage of home studies conducted within 60 days

**Reported Data: 53%**

**OFA Calculation: 53%**

Was selected reported performance measure verified? Yes

## ATTACHMENT V

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Department: Juvenile Court

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2013

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: \$13,610,300

Program: Metro Student Attendance Center (M-SAC) Program

Total Tested Budget: \$377,300

Percent Tested: 3%

Performance Measure: Percentage of juveniles in compliance with their M-SAC agreement

**Reported Data: 85%**

**OFA Calculation: 85%**

Was selected reported performance measure verified? Yes