

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 20, 2014

Daron Hall – Sheriff
Sheriff's Office
506 2nd Avenue North
Nashville, TN 37201

Dear Sheriff Hall:

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.

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 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
Byron Grizzle, Human Resource Director, Sheriff's Office
Pete Lutz, Finance Director, Sheriff's Office
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
Jennifer Frederick, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Sheriff's Office

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management & 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: \$50,513,700

Program: CJC Program Management & Support Services

Total Tested Budget: \$2,474,800

Percent Tested: 4.90%

Performance Measure: Percentage of ACA and TCI standards met for CJC inmates

Reported Data: 98.7%

OFA Calculation: 98.7%

Was selected reported performance measure verified? Yes

ATTACHMENT II

Department: Sheriff's Office

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: \$50,513,700

Program: HDC Program Management & Support Services

Total Tested Budget: \$386,600

Percent Tested: 0.77%

Performance Measure: Percentage of ACA and TCI standards met for HDC inmates

Reported Data: 98.7%

OFA Calculation: 98.7%

Was selected reported performance measure verified? Yes

ATTACHMENT III

Department: Sheriff's Office

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: \$50,513,700

Program: Training & Staff Development

Total Tested Budget: \$601,000

Percent Tested: 1.19%

Performance Measure: Percentage of employees who complete required training

Reported Data: 100%

OFA Calculation: No Support

Was selected reported performance measure verified? No

ATTACHMENT IV

Department: Sheriff's Office

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management & 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: \$50,513,700

Program: Transportation

Total Tested Budget: \$3,104,500

Percent Tested: 6.15%

Performance Measure: Percentage of inmates who arrive at their destination safely

Reported Data: 100%

OFA Calculation: 100%

Was selected reported performance measure verified? Yes