

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 30, 2015

Ricky White – Director Chief
Fire Department
63 Hermitage Avenue
Nashville, TN 37210

Dear Chief White:

The Office of Financial Accountability has completed a review of a selected number of the FY14 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2014. 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 FY14 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
Leigh Anne Burtchaell, Finance Manager, Fire Department
Fred Adom, CPA, Director, Office of Financial Accountability, Department of Finance
Essie Robertson, CPA, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance
Chinita White, Office of Management and Budget, Department of Finance
Kathy King, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Fire Department

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

Scope: FY 2014

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: \$108,940,900

Program: Fire Prevention Program

Total Tested Budget: \$4,174,700

Percent Tested: 4%

Performance Measure: Percentage of all buildings (including existing structures and new structures) that upon being inspected by a state certified fire inspector I or II are found to have no fire code violations based on the total number of buildings inspected annually

Reported Data: 50%

OFA Calculation: 57%

Was selected reported performance measure verified? No

ATTACHMENT II

Department: Fire Department

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

Scope: FY 2014

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: \$108,940,900

Program: Logistics Program

Total Tested Budget: \$6,447,200

Percent Tested: 6%

Performance Measure: Percentage of orders processed within 48 business hours of receipt of a request

Reported Data: 100%

OFA Calculation: 100%

Was selected reported performance measure verified? Yes