

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 27, 2015

Carol Edwards
Soil and Water Conservation
1417 Murfreesboro Road
Nashville, TN 37217

Dear Carol Edwards:

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 615-880-1035.

Sincerely,

Fred Adom

Fred Adom

Director

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Kevin Brown, 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
Willie Stewart, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Soil and Water Conservation

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management & 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: \$84,500

Program: Educational Services Program

Total Tested Budget: \$27,100

Percent Tested: 32%

Performance Measure: Percentage change in follow-up contacts as a result of educational services delivered

Reported Data: 50%

OFA Calculation: No Support

Was selected reported performance measure verified? No

ATTACHMENT II

Department: Soil and Water Conservation

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: \$84,500

Program: Educational Services Program

Total Tested Budget: \$ 27,100

Percent Tested: 32%

Performance Measure: Percentage of participants who say they have the information to make better decisions regarding the conservation of natural resources

Reported Data: 10%

OFA Calculation: No Support

Was selected reported performance measure verified? No