

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, 2013

Richard Riebeling - Director
Finance Department
Metro Courthouse
1 Public Square
Suite 106
Nashville, TN 37201

Dear Mr. Riebeling:

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
Kim McDoniel, Chief Accountant, Finance Department
Jeff Gossage, Chief Procurement Officer, Finance Department
Lannie Holland, Treasurer, Finance Department
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
Gina Gibbs, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department:	Finance
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:	\$7,723,200
Line of Business:	Business Support & Solutions
Program:	Metro Payment Services
Total Tested Budget:	\$479,500
Percent Tested:	6.21%
Performance Measure:	Percent of scanned invoice images routed accurately
Reported Data:	99.8%
OFA Calculation:	99.8%
Was selected reported performance measure verified?	Yes

ATTACHMENT II

Department:	Finance
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:	\$7,723,200
Line of Business:	Business Support & Solutions
Program:	Business Development & Outreach
Total Tested Budget:	\$281,200
Percent Tested:	3.64%
Performance Measure:	Percent of total purchasing dollars spent with small, minority-owned, woman-owned and service-disabled veteran-owned prime contractors and subcontractors
Reported Data:	28.66%
OFA Calculation:	27.75%
Was selected reported performance measure verified?	No

ATTACHMENT III

Department:	Finance
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:	\$7,723,200
Line of Business:	Strategic Resource Allocation & Management
Program:	Investment Committee Support
Total Tested Budget:	\$172,400
Percent Tested:	2.23%
Performance Measure:	Percent of time the money managers meet composite benchmarks (5 year rate of return)
Reported Data:	100%
OFA Calculation:	100%
Was selected reported performance measure verified?	Yes