

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 19, 2014

Richard Riebeling - Director
Finance Department
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 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: Talia Lomax-O'dneal, Deputy Director of Finance
Kim McDoniel, Chief Accountant, Department of Finance
Lannie Holland, Treasurer, Department of Finance
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
Bill Tharp, 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 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: \$8,244,400

Program: Grants Assessment & Resource

Total Tested Budget: \$233,600

Percent Tested: 2.83%

Performance Measure: Percentage of grant dollars returned to grantors due to disallowed costs

Reported Data: 0%

OFA Calculation: 0%

Was selected reported performance measure verified? Yes

ATTACHMENT II

Department: Finance

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: \$8,244,400

Program: Cash Operations

Total Tested Budget: \$332,900

Percent Tested: 4.04%

Performance Measure: Percentage of time Metro's core operational bank accounts balances meet Policy Guidelines

Reported Data: 100%

OFA Calculation: 100%

Was selected reported performance measure verified? Yes

ATTACHMENT III

Department: Finance

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: \$8,244,400

Program: Real Estate Management

Total Tested Budget: \$208,200

Percent Tested: 2.53%

Performance Measure: Percentage of completed real estate transactions that meet predetermined real estate requirements

Reported Data: 100%

OFA Calculation: 100%

Was selected reported performance measure verified? Yes

ATTACHMENT IV

Department: Finance

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: \$8,244,400

Program: Payroll Operations

Total Tested Budget: \$609,500

Percent Tested: 7.39%

Performance Measure: Percentage of payrolls delivered accurately and on time

Reported Data: 99.6%

OFA Calculation: 99.6%

Was selected reported performance measure verified? Yes