

Karl Dean
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
700 2nd Avenue South, SUITE 201
NASHVILLE, TENNESSEE 37210

March 18, 2014

Mark Swann, Metropolitan Auditor
Metropolitan Nashville Office of Internal Audit
1417 Murfreesboro Pike
Nashville, TN 37217

Dear Mr. Swann:

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 result of the selected FY13 key measure. The result of the testing is 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

Encl

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Fred Adom, CPA, Director, Office of Financial Accountability, Department of Finance
Essie Robertson, Office of Financial Accountability, Department of Finance
Brad Thompson, 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: Internal Audit

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: \$1,277,900

Program: Audit Assurance Services Program

Total Tested Budget: \$907,500

Percent Tested: 71%

Performance Measure: Percentage of completed audit projects to number scheduled

Reported Data: 119%

OFA Calculation: 119%

Was selected reported performance measure verified? Yes