

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 17, 2014

Randy Lovett, Director
Department of Public Works
750 South Fifth Street
Nashville, TN 37206

Dear Mr. Lovett:

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
Sharon Wahlstrom, Department of Public Works
Paul Hiltz, Department of Public Works
Fred Adom, CPA, Director, Office of Financial Accountability, Department of Finance
Essie Robertson, Office of Financial Accountability, Department of Finance
Bradley 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
Dustin Owens, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Department of Public Works

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: \$78,636,700

Program: Waste Disposal Program

Total Tested Budget: \$13,777,000

Percent Tested: 18%

Performance Measure: Number of tons of Metro and Contracted Municipal solid waste

Reported Data: 151,131

OFA Calculation: 151,131

Was selected reported performance measure verified? Yes