

Karl Dean  
MAYOR



## METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

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

March 27, 2013

Charles Cardwell, Trustee  
Trustee  
700 2<sup>nd</sup> Avenue South, Suite 220  
Nashville, TN 37210

Dear Mr. Cardwell:

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 result of the selected FY12 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,

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  
Pat Greer, Deputy Trustee  
Fred Adom, 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  
Kati Fisher, Office of Management and Budget, Department of Finance

## ATTACHMENT I

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Department: Trustee

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: \$ 2,339,400

Line of Business: Administration

Program: Administration

Total Tested Budget: \$ 2,339,400

Percent Tested: 100%

Performance Measure: Amount of real property, utility and personalty tax receivable (Key)

Reported Data: \$ 757,217,202

OFA Calculation: \$ 757,217,202

Was selected reported performance measure verified? Yes