

MEGAN BARRY  
MAYOR



## METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

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

March 8, 2016

Warner Hassel - Director  
General Sessions Court  
Justice A. A. Birch Building  
408 2nd Avenue North  
Nashville, TN 37201

Dear Mr. Hassel:

The Office of Financial Accountability has completed a review of a selected number of the FY15 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2015. 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 FY15 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, CMFO, CICA  
Finance Administrator

CC: Talia Lomax-O'dneal, Director of Finance  
Gina Fox, General Sessions Court  
Fred Adom, CPA, CGMA, CICA, Director, Office of Financial Accountability, Department of Finance  
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability, Department of Finance  
Aaron Davis, CICA, Office of Financial Accountability, Department of Finance  
Ken Hartlage, Office of Management and Budget, Department of Finance  
David Edwards, Office of Management and Budget, Department of Finance

## ATTACHMENT I

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| Department:   | General Sessions Court  |
| Purpose:  | To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.   |
| Scope:  | FY 2015   |
| 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:                              | \$10,581,900  |
| Program:  | General Probation Program   |
| Total Tested Budget:                                | \$2,399,900   |
| Percent Tested:                                     | 23%   |
| Performance Measure:                                | Number of violations/warrants that occur as a result of non-compliance  |
| Reported Data:                                      | <b>1,279</b>  |
| OFA Calculation:                                    | <b>2,168</b>  |
| Was selected reported performance measure verified? | <b>No</b>   |