

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

April 11, 2012

John Arriola, County Clerk
County Clerk
700 Second Ave. Ste. #101
Nashville, TN 37210

Dear Mr. Arriola:

The Office of Financial Accountability has completed a review of a selected number of the FY11 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2011. 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 FY11 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 615-880-1035.

Sincerely,

Fred Adom, CPA
Director

Encl

CC:

Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Tami Drake, County Clerk
Essie Robertson, Office of Financial Accountability, Department of Finance
Kevin Brown, 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

ATTACHMENT I

Department:	County Clerk
Purpose:	To verify the accuracy of the department's performance measures as reported within WEBudget.
Scope:	FY 2011
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:	\$4,561,000.00
Line of Business:	Administration
Program:	Administration
Total Tested Budget:	\$4,483,627.50
Percent Tested:	98.30%
Performance Measure:	Total number of vehicle registrations issued, as well as the issuance of other licenses, permits, and commissions required by state and local law (Key)
Reported Data:	613,704
OFA Calculation	614,313
Was selected reported performance measure verified?	No