

Karl Dean
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

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

March 21, 2012

David Smith
Juvenile Court Clerk
100 Woodland Street
Nashville, TN 37213

Dear Mr. Smith,

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
Julius Sloss, Juvenile Court Clerk
Kevin Brown, Office of Financial Accountability, Department of Finance
Brad Thompson, Office of Financial Accountability, Department of Finance
Essie Robertson, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Juvenile Court 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: \$1,516,500.00

Line of Business: Administration

Program: Administration

Total Tested Budget: \$1,516,500.00

Percent Tested: 100.00%

Performance Measure: Number of cases appearing on judicial dockets (Key)

Reported Data: 46,649

OFA Calculation: 46,974

Was selected reported performance measure verified? No