

KARL DEAN
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
222 THIRD AVENUE NORTH, SUITE 650
NASHVILLE, TENNESSEE 37201

October 18, 2007

Mr. Scott Rayson, Board Chair
Bethlehem Centers for Nashville
1417 Charlotte Avenue
Nashville, TN 37203

Dear Mr. Rayson:

Staff from the Office of Financial Accountability (OFA) conducted an onsite review of the supporting documentation and the compliance with the provisions of the contract of the Council Initiative award to the Bethlehem Centers for Nashville, on October 15, 2007. Our review covered only the expenditures for following contracts with the Metropolitan Government of Nashville and Davidson County (Metro) for the fiscal year ending June 30, 2007:

<u>Contract #</u>	<u>Amount</u>	<u>Purpose</u>
L-1778	\$22,750.00	To assist funding for the cost of a bus driver, maintenance on the bus, as well as paint and fuel for the bus.
L-1841	\$8,875.00	To assist funding for the cost of salaries and benefits for support staff, supplies, fuel, and bus maintenance.

Our monitoring objectives were as follows:

- To verify the organization's compliance with the contract requirements of the Council Initiative Award(s).
- To verify compliance with Metro requirements for allowable and eligible costs of the Council Initiative Award(s).
- To obtain assurance of the organization's compliance with Metro's reporting requirements of the Council Initiative Award(s).

A monitoring review is substantially less in scope than an audit. The OFA did not audit the Bethlehem Centers for Nashville's financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Metro or the Bethlehem Centers for Nashville. The monitoring review was conducted in accordance with the Metro Grants Manual and was limited to the specific expenditures of the Council Initiative awards. The OFA did not review the agency's expenditures and operations that do not relate to the Council award.

There were no instances of noncompliance identified during the monitoring 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

Fred Adom, CPA

Director

cc: Diane Neighbors, Vice Mayor
Gene Nolan, Acting Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Kim McDoniel, Chief of Accounts
Mark Swann, Internal Audit
Mike Curl, Metro Council Finance Manager
Bill Walker, Office of Financial Accountability