



A Tradition of Stewardship  
A Commitment to Service

**Napa County**  
**Uniform Transient Occupancy Tax Ordinance**  
Independent Accountant's Report  
on Applying Agreed-Upon Procedures

**Oleander House**

For the period of January 1, 2010  
To December 31, 2010

**AUDITOR-CONTROLLER**  
**Internal Audit Section**  
March 27, 2012

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A Tradition of Stewardship  
A Commitment to Service

**Auditor-Controller**

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**Tracy A. Schulze**  
Auditor-Controller

## EXECUTIVE SUMMARY

Honorable Board of Supervisors  
Napa County  
Napa, California

### Scope

We have performed the procedures enumerated in the engagement letter, which was agreed to by the Napa County Treasurer-Tax Collector, hereafter known as Tax Collector. These procedures are solely to assist the Tax Collector in determining compliance with the Napa County Uniform Transient Occupancy Tax Ordinance. The documents provided during the Agreed-Upon Procedures engagement focus on the Gross Rent Revenue, Exemptions (Allowable Deductions) and Transient Occupancy Tax of Oleander House (B & B) for the period of January 1, 2010 to December 31, 2010.

This engagement to apply agreed-upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the engagement either for the purpose for which this report has been requested or for any other purpose. Responses to the findings identified in our report have been provided by the management of the B & B. We did not audit these responses and, accordingly, we express no opinion on them.

### Objectives

The objectives of our review were to determine:

- Whether the B & B maintained internal controls over cash receipts, revenues and collection of tax;
- Whether the amount reported on the *Return on Transient Room Tax* form by the B & B could be relied upon; and
- Whether the B & B is in compliance with the applicable Napa County Code of Ordinances, Title 3, Chapter 3.32

## **Procedures**

Our examination was performed in accordance with the agreed-upon procedures and included examining a sample of the revenue transactions of the B & B to determine if gross rent revenue, allowable deductions, assessments and tax due reported on the *Return on Transient Room Tax* form could be relied upon. Our engagement also consisted of inspecting the accounting records maintained by the B & B against the amount reported to the Tax Collector and determining compliance with specified sections of the Uniform Transient Occupancy Tax Ordinance.

Refer to Appendix A for information on the sample selection; Appendix C for the technical definitions of internal controls and compliance; and Appendix D for additional information extracted from the ordinance applicable to the engagement.

## **Results**

Based on the agreed-upon procedures, we noted instances of general inconsistencies and noncompliance where controls could be strengthened, as follows:

### **Taxable Rent Reported**

1. Quarterly Returns – Unreported Taxable Revenue
2. Quarterly Returns – Revenue Over Reported

### **Compliance**

1. Cash Receipts – Tax Over-Collected
2. Gift Certificates – Tax remitted at Sale

The Agreed-Upon Procedures performed are available upon request. Only those procedures resulting in a finding have been reported. Detailed information of the reported findings and recommendations can be found on pages 6 – 9. Refer to Appendix B for a summary of the results.

## **Conclusion**

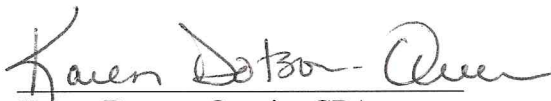
As a result of the agreed-upon procedures, we noted four (4) areas where controls could be strengthened. The B & B acknowledged the associated findings and recommendations on pages 6 - 9.

We also determined that Oleander House owes Napa County \$46 in transient occupancy tax, assessments, interest and penalties for the period of January 1, 2010 to December 31, 2010. The amount owed is the net effect of \$61 due from unreported taxable revenue and a \$15 overpayment as a result of the Operator over collecting transient occupancy tax from a guest. The tax is due to Napa County upon the receipt of a letter from the Tax Collector and in accordance with the conditions set forth in the Transient Occupancy Tax Ordinance.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Oleander House's management, the Tax Collector and the Napa County Board of Supervisors and is not intended to be and should not be used by anyone other than these specified parties.

Tracy A. Schulze  
Auditor-Controller

By   
Karen Dotson-Querin, CPA  
Audit Manager

March 27, 2012



**MONETARY  
SCHEDULES**

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**SCHEDULE OF ROOM RENT AND TAX DUE  
FOR THE PERIOD OF JANUARY 1, 2010 TO DECEMBER 31, 2010**

	<b>Quarter Ended 3/31/10</b>	<b>Quarter Ended 6/30/10</b>	<b>Quarter Ended 9/30/10</b>	<b>Quarter Ended 12/31/10</b>	<b>Total</b>
<b>Reviewed:</b>					
Gross Room Rent	\$ 22,159	\$ 48,331	\$ 65,325	\$ 42,378	\$ 178,193
Less: Allowable Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxable Room Rent	22,159	48,331	65,325	42,378	178,193
<b>Reported:</b>					
Taxable Rent	<u>22,279</u>	<u>47,966</u>	<u>65,325</u>	<u>42,378</u>	<u>177,948</u>
Difference between Reviewed and Reported	<u>\$ (120)</u>	<u>\$ 365</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 245</u>
<b>Tax, Assessment, Penalty and Interest</b>					
Transient Tax Owed (Refund) (12%)	\$ (15)	\$ 44	\$ -	\$ -	\$ 29
Penalties and Interest	<u>-</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>17</u>
Total Tax Owed (Refund)	<u>(15)</u>	<u>61</u>	<u>-</u>	<u>-</u>	<u>46</u>
TBID Assessment (2%)	-	-	-	-	-
Penalties and Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assessment Owed (Refund)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Owed to (Refund from) Napa County</b>	<u>\$ (15)</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**SCHEDULE OF PENALTIES AND INTEREST  
FOR THE PERIOD OF JANUARY 1, 2010 TO DECEMBER 31, 2010**

	<b>Quarter Ended 3/31/10</b>	<b>Quarter Ended 6/30/10</b>	<b>Quarter Ended 9/30/10</b>	<b>Quarter Ended 12/31/10</b>	<b>Total</b>
<b>Transient Occupancy Tax (Tax) at 12%</b>	\$ (15)	\$ 44	\$ -	\$ -	\$ 29
Penalties	-	9	-	-	9
Interest	-	8	-	-	8
<b>Total Tax, Penalty and Interest Owed (Refund)</b>	<b>(15)</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>46</b>
<b>TBID Assessment at 2%</b>	-	-	-	-	-
Penalties	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Assessment, Penalty &amp; Interest Owed (Refund)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Tax and Assessment, Interest &amp; Penalty</b>	<b>\$ (15)</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46</b>



**SCHEDULES  
OF  
FINDINGS**

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**SCHEDULE OF RESULTS – TAXABLE RENT REPORTED  
FOR THE PERIOD OF JANUARY 1, 2010 TO DECEMBER 31, 2010**

**1. Quarterly Returns – Unreported Taxable Revenue**

**Finding:** In the course of reviewing the Cash Receipts reported on the Operator's Transient Occupancy Tax Return for the twelve months ended December 31, 2010, we selected a guest who appeared on the Expedia Log for three (3) nights of occupancy in the amount of \$403.20 which included Transient Occupancy Tax of \$43.20. We reviewed the Sales by Item Detail Report and could not locate this transaction. We examined the registration cards and discovered that the selected guest's registration card had been stapled to another guest's registration card; therefore occupancy for this guest was not recorded as a cash receipt.

As a result, the amount of \$403.20 was not reported on the Tax Return and the amount of \$43.20 for Transient Occupancy Tax was not submitted to the Treasurer-Tax Collector.

**Recommendation:** In accordance with section 3.32.070 of the Ordinance, the Operator shall remit the collected tax to the Tax Collector on or before the last day of the month following close of the calendar quarter. Subject to Section 3.32.090 of the Code, where the operator fails to collect or report the correct amount of tax, the County's Treasurer-Tax Collector may assess the tax, penalties and interest provided for in the Code against the operator. We have calculated the applicable tax, penalties and interest payable due to the County.

**Operator's Response:** Obviously this was an accident that (2) registration cards got stuck together. It has always been our objective to pay all tax revenues applicable. We will forward a check for this missed sale, once we have received instructions on payee and address.

**2. Quarterly Returns - Revenue Over Reported**

**Finding:** It was noted that the Operator's Transient Occupancy Tax returns for the 12 months ended December 31, 2010 overstated room revenue by a net amount of \$38.21 resulting in an overpayment of transient occupancy tax in the amount of \$4.59.

There was one (1) instance when the "Sales Tax Liability" report incorrectly calculated the tax in the "Tax Collected" column. The Operator was recording the total amount in the "Tax Collected" column on each return, resulting in an overpayment to the Treasurer-Tax Collector.

**Recommendation:** To ensure that future errors do not occur, we recommend that the Operator manually calculate the tax based on the "Taxable Sales" from the "Sales Tax Liability" report. The manual calculation should be compared to the amount shown as "Tax Collected" on the "Sales Tax Liability" report. The Operator should investigate any differences greater than \$1.

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**SCHEDULE OF RESULTS – TAXABLE RENT REPORTED  
FOR THE PERIOD OF JANUARY 1, 2010 TO DECEMBER 31, 2010**

**Operator's Response:** We are disappointed that our booking system, Quickbooks improperly calculated taxes due when the item was clearly coded Non-Taxable. We are hoping to find a new software system that will integrate both reservation management and accounting in one program. In the interim, we will more closely monitor the compiled reporting against manual calculations.



**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE  
SCHEDULE OF RESULTS – COMPLIANCE  
FOR THE PERIOD OF JANUARY 1, 2010 TO DECEMBER 31, 2010**

**Cash Receipts – Tax Over-Collected**

**Finding:** In the course of reviewing the Cash Receipts reported on the Operator's Transient Occupancy Tax Return for the twelve (12) months ended December 31, 2010, we noted that the Operator had applied a discount of \$100 to the standard room rate on Guest Folio #6817. Upon analysis of the folio, it was determined that when the Operator entered the transaction through the House System, Webervations, Transient Occupancy Tax was applied to the gross portion of the room rate and the guest was inadvertently overcharged \$12.

Additionally, we noted on Guest Folio #6762 that the Operator applied Transient Occupancy Tax to a non-taxable item in the amount of \$20.00 and the guest was overcharged \$2.40.

**Recommendation:** We recommend that the Operator use an alternative method to improve the accuracy of calculations and ensure that the accounting system used for recognizing Transient Occupancy Tax excludes discounts and non-taxable items. According to Section 3.32.130 of the Ordinance, whenever the amount of any tax, interest or penalty has been overpaid or paid more than once, or has been erroneously or illegally collected, it may be refunded, provided the Operator issues a refund to the guests and follows the other steps outlined in the ordinance.

**Operator's Response:** We are disappointed that our booking system, Quickbooks improperly calculated taxes due when the item was clearly coded Non-Taxable. We are hoping to find a new software system that will integrate both reservation management and accounting in one program. In the interim, we will more closely monitor the compiled reporting against manual calculations.

**Gift Certificate – Tax Remitted at Sale**

**Finding:** In the course of reviewing the Cash Receipts reported on the Operator's Transient Tax Return for the twelve months ended December 31, 2010, we noted four (4) instances where Transient Occupancy Tax was assessed at the time of the sale of the gift certificates. Gift Certificates in the amount of \$1,688 were sold and redeemed during the twelve months ended December 31, 2010.

**Recommendation:** In Accordance to Section 3.32.060 of the Ordinance, the Operator should submit Transient Occupancy Tax at the time the gift certificate is redeemed. We recommend that the Operator modify the system used to generate the Guest's Sales Receipt to ensure that Transient Occupancy Tax is not assessed at the time the Gift Certificate is purchased.

**Operator's Response:** We had been notified by the County of Napa that directed us to charge tax on all "Gift Certificate Sales"; therefore we did and reported that tax when the funds were collected and reported to the County.

We have decided to discontinue selling all Gift Certificates affective 12/31/2010.

## APPENDIXES

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**APPENDIX A  
SAMPLE SELECTION**

**Internal Controls**

We selected a sample from Oleander's (B & B) cash receipts and recorded revenue reported in the "Sales By Item Detail" report as follows:

	<b>Items in Sample</b>	<b>Value of Sample</b>	<b>Items in Population</b>	<b>Value of Population</b>
Cash Receipts	25	\$ 10,361	533	\$ 177,381

**Taxable Rent Reported**

We selected a sample from the Oleander's (B & B) recorded revenue reported in the "Sales Tax Liability" report supporting the quarterly *Return on Transient Room Tax* form as follows:

	<b>Items in Sample</b>	<b>Value of Sample</b>	<b>Items in Population</b>	<b>Value of Population</b>
Quarterly Return	1	\$ 65,325	4	\$ 177,948

**Ordinance Compliance**

We reviewed the following sections of the Ordinance:

<b>Ordinance</b>	<b>Description</b>
Section 3.32.040	Exemptions
Section 3.32.050 (A)	Posting of Certificate
Section 3.32.060	Operators – Tax Collection Duties
Section 3.32.070	Operators – Reporting and Remitting Duties
Section 3.32.110	Record Retention



**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**APPENDIX B  
RESULTS OF REVIEW**

**Internal Controls**

There were no internal control deficiencies noted during the engagement.

**Taxable Rent Reported**

We identified the following deficiencies in taxable rent reported:

<b>Control Area</b>	<b>Number of Errors</b>	<b>Dollar Value of Errors</b>	<b>Percentage of Sample</b>
Quarterly Returns – Unreported Taxable Revenue	1	\$403	.2%
Quarterly Returns – Revenue Over Reported	1	\$38	Note ①

Note ① The entire population of gross rent on the Quarterly Returns was analyzed and compared to the Operator's report for tax collected.

**Ordinance Compliance**

We identified the following areas of non-compliance:

<b>Ordinance</b>	<b>Finding</b>
Section 3.32.130	Tax Over-Collected
Section 3.32.060	Tax Remitted at Sale

**Conclusion**

The findings identified in our review, together with our recommendations and the B & B's responses are described in the accompanying Schedules of Results for Taxable Rent Reported and Compliance.

NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE

APPENDIX C  
TECHNICAL DEFINITIONS OF INTERNAL CONTROLS AND COMPLIANCE

**Internal Controls**

A *deficiency in internal controls* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the B & B's financial records will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over the reporting on the Return on Transient Room Tax was for the limited purpose described in the objective section of the Executive Summary and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses.

**Compliance**

As part of obtaining reasonable assurance about whether the B & B's financial records as they pertain to the Transient Occupancy Tax Ordinance are free of material misstatement, we performed tests of its compliance with certain provisions of the Napa County Code of Ordinances, Title 3, Chapter 3.32, noncompliance with which could have a direct and material effect on the financial records.

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**APPENDIX D  
ADDITIONAL INFORMATION**

**Note 1.     Summary of Significant Policies**

The Schedule of Room Rent and Tax Due for Oleander House (B & B) has been prepared in conformity with the Napa County Uniform Transient Occupancy Tax Ordinance Sections 3.32.010 et al. It is the B & B's policy to prepare its Quarterly Returns on the cash basis. The statement is intended to summarize the room rent and transient occupancy tax due for the engagement period. The more significant information applicable to the Schedule of Room Rent and Tax Due; and Schedule of Penalties and Interest is described below.

**A.     Description of County Ordinance**

The Napa County Uniform Transient Occupancy Tax Ordinance Sections 3.32.010 et al. imposes a tax upon the privilege of transient occupancy. Transient occupant is defined as any person who occupies or is entitled to occupy a hotel by reason of concession, permit, right of access, license, nonrefundable deposit, guaranteed no-show fee or other agreement, for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days.

**B.     Description of the Establishment**

Oleander House is located at 7433 St. Helena Highway in Yountville, California in the heart of the Napa Valley wine region, set amongst the vineyards and countryside. The facility includes five (5) guestrooms which are spacious and antique-filled, with private bathrooms, individual balconies and fireplaces.

**C.     Basis of Accounting**

The accounting method used to report room rent is the cash basis of accounting, which recognizes revenue when received and expenses when paid. The reports are prepared in accordance with the Napa County Uniform Transient Occupancy Tax Ordinance Sections 3.32.010 et al.

**D.     Limit on Scope**

The engagement was limited in accordance with the agreed-upon procedures to the examination of the accounts and records of the B & B to determine if internal controls were maintained over cash receipts; revenues and transient occupancy tax were properly reported on the Quarterly Returns; and the B & B was in compliance with the Napa County Uniform Transient Occupancy Tax Ordinance as specified in the agreed-upon procedures. Therefore, the report does not constitute a formal opinion of the financial records of the B & B.



**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**APPENDIX D  
ADDITIONAL INFORMATION**

**Note 1.     Summary of Significant Policies (Continued)**

**D. Ordinance Requirements**

**1.   Tax and Assessment Imposed**

For the privilege of occupancy or the right to occupancy by nonrefundable deposit or guaranteed no-show fee in any B & B, each transient is subject to and shall pay a tax in the amount of twelve percent (12%) of the rent charged by the operator as prescribed in Sections 3.32.030 and 3.32.031 of the Ordinance. Said tax constitutes debt owed by the transient to the County which is extinguished only by payment to the operator or to the County. The transient shall pay the tax to the operator of the B & B at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy the space in the B & B. If for any reason the tax due is not paid to the operator of Oleander's House by the transient, the County may require the transient to pay the tax directly to the Napa County Treasurer-Tax Collector.

Effective July 1, 2010, an assessment of two percent (2%) was imposed on Taxable Rent. The County has been contracted to collect and remit the assessment to the Tourism and Business Improvement District in the same manner the transient occupancy tax is collected.

**2.   Exemptions**

Exemptions are granted only on a claim made at the time rent is collected using a form prescribed by the Napa County Treasurer-Tax Collector.

Exemptions are allowed for the following:

- a.   Any person as to whom it is beyond the power of the County to impose the tax;
- b.   Any Federal or State officer or employee when on official business; and
- c.   Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

**3.   Penalties and Interest**

Each lodging establishment is required to submit a Transient Occupancy Tax Return on or before the last day of the month following the close of each calendar quarter.

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**APPENDIX D  
ADDITIONAL INFORMATION**

**Note 1.     Summary of Significant Policies (Continued)**

**E. Ordinance Requirements (Continued)**

**3.     Penalties and Interest (Continued)**

The Napa County Treasurer-Tax Collector has the authority to apply penalty and interest charges to any lodging establishment who fails to remit the tax imposed by the ordinance within the allotted time. The penalty applied for the first delinquent quarter is 10% of the amount of the tax in addition to the amount of the tax. For continued delinquency, an additional 10% of the amount of the tax plus the amount of the tax and the 10% penalty first imposed.

Interest at the rate of one and one half (1 ½%) percent per month on any unpaid balance of tax, including penalties, is charged from the date the remittance first became delinquent until paid.

The Napa County Treasurer-Tax Collector also has the authority to impose a penalty of 25% of the amount of the tax in cases where there is fraud.

**4.     Appeal**

The lodging establishment, within 10 days of receiving notice from the Tax Collector, may request a hearing to offer evidence of why such tax, interest and penalty should not be fixed. The Tax Collector will determine the proper tax to remit at the hearing. If the lodging establishment is aggrieved with respect to the amount of tax, interest and penalties imposed, they have the right to file a notice of appeal with the Clerk of the Board of Supervisors within 15 days of the serving or mailing of the determination of tax due. The decision of the Board of Supervisors on any appeal is final and conclusive.

**Note 2.     Reviewed Room Rent and Allowable Deductions**

Reviewed room rent and allowable deductions represent the room rent and allowable deductions as defined in sections 3.32.020 and 3.32.040 of the Napa County Code, respectively. The room rent and allowable deductions were derived from the accounts and records of the B & B.

**Note 3.     Room Rent Reported**

Net taxable room rent reported represents the taxable room rent on the Quarterly Returns less the allowable deductions as reported by the operator to the Napa County Treasurer-Tax Collector as required by section 3.32.070 of the Napa County Code.

**NAPA COUNTY  
UNIFORM TRANSIENT OCCUPANCY TAX  
OLEANDER HOUSE**

**APPENDIX D  
ADDITIONAL INFORMATION**

**Note 4.     Transient Occupancy Tax and Assessment Due To County**

The amount determined to be Transient Occupancy Tax (TOT) and Tourism and Business Improvement District (TBID) Assessment Due to the County represents the difference between the net reviewed room rent and the net reported room rent multiplied by twelve percent (12%) transient tax and two percent (2%) TBID assessment as prescribed by sections 3.32.030 and 3.32.031 of the Napa County Code and the Napa Valley Tourism Improvement District Management District Plan.

The Transient Occupancy Tax and TBID Assessment Due to the County are a tax and assessment, respectively due from Oleander House, as of May 1, 2011. The tax and assessment are due to Napa County upon the receipt of a letter from the Napa County Treasurer-Tax Collector and in accordance with the conditions set forth in the Transient Occupancy Tax Ordinance.