



A Tradition of Stewardship
A Commitment to Service

Auditor-Controller

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Tracy A. Schulze
Auditor-Controller

October 13, 2014

Ms. Danis Kreimeier
Napa County Library
580 Coombs Street
Napa, CA 94559

We have reviewed the Department's internal controls over custody, issuance, receipt and tracking of merchant gift cards for the Library's Summer Reading Program as of and for the fiscal year ended June 30, 2014, in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Examination of County records is permitted in accordance with Government Code Section 26881.

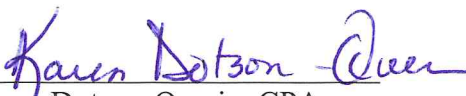
There were no reportable findings resulting from our engagement. A summary of the Summer Reading Program merchant gift card activity for the fiscal year ended June 30, 2014 has been presented in Attachment A.

We appreciate the assistance provided by the Library staff in making financial records and related information available to us during our review. We also appreciate the opportunity to be of service to the Napa County Library. If you have any questions, please contact Karen Dotson-Querin at (707) 253-4588.

Thank you,

Tracy A. Schulze
Auditor-Controller

By


Karen Dotson-Querin, CPA
Internal Audit Manager

ATTACHMENT A

NAPA COUNTY LIBRARY
 SUMMER READING PROGRAM GIFT CARDS
 SCHEDULE OF GIFT CARD ACTIVITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance 6/30/2013	Received	Distributed	Transfer In (Out)	Balance 6/30/2014
Napa - Main Library					
Amazon (\$10)	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00
Bookmine (\$25)	-	50.00	-	-	50.00
Cinemark (\$25)	-	50.00	-	-	50.00
In and Out (\$5)	-	100.00	15.00	(35.00)	50.00
Starbucks (\$5)	-	100.00	25.00	(35.00)	40.00
Target (\$5)	-	100.00	30.00	(35.00)	35.00
Total for Main Library	-	900.00	70.00	(105.00)	725.00
American Canyon Branch					
Amazon (\$10)	-	-	-	-	-
Bookmine (\$25)	-	-	-	-	-
Cinemark (\$25)	-	-	-	-	-
In and Out (\$5)	-	-	-	35.00	35.00
Starbucks (\$5)	-	-	-	35.00	35.00
Target (\$5)	-	-	20.00	35.00	15.00
Total for American Canyon	-	-	20.00	105.00	85.00
Total	\$ -	\$ 900.00	\$ 90.00	\$ -	\$ 810.00