



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 1/24/2017

Agenda Placement: 6M

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors

**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller

**REPORT BY:** Robert Minahen, Assistant Auditor-Controller - 707.253.4579

**SUBJECT:** Napa County Local Transportation Fund Audit Report for Fiscal Year Ended June 30, 2016

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### **RECOMMENDATION**

Auditor-Controller requests acceptance of the Audit Report for the Napa County Local Transportation Fund for Fiscal Year 2015-16 issued by Brown Armstrong, LLP.

### **EXECUTIVE SUMMARY**

Brown Armstrong, LLP has audited the financial statements of the Napa County Local Transportation Fund (LTF) for the year ended June 30, 2016. Staff recommends the Board accept the Audit Report, which has an unqualified (clean) opinion and no management comments.

### **FISCAL IMPACT**

Is there a Fiscal Impact?                      No

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

Brown Armstrong, LLP, has audited the financial statements of the Napa County Local Transportation Fund (LTF) for the year ended June 30, 2016. These statements are finalized in conjunction with the audit of the Napa Valley Transportation Authority (NVTA). The LTF provides NVTA funding for specific projects approved by the Metropolitan Transit Commission (MTC). NVTA finalized their audit for the 2015-16 fiscal year, so it is now a suitable time for the Board of Supervisors to accept the Audit Report on the LTF's financial statements.

The Audit Report for the LTF for fiscal year 2015-16 was prepared in accordance with generally accepted auditing standards and in compliance with California Code of Regulations Sections 6666 and 6667 as applicable. The report has an unqualified (clean) opinion and no management comments. The report will be sent to the MTC once it is approved by the Board of Supervisors. The report is on file with the Clerk of the Board.

### **SUPPORTING DOCUMENTS**

A . June 30, 2016 LTF Financial Statements

CEO Recommendation: Approve

Reviewed By: Bret Prebula