



Agenda Date: 10/10/2006
Agenda Placement: 6L

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors

FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller

REPORT BY: Karen Querin, Audit Manager, 253-4588

SUBJECT: Audit Reports for Departmental Audits of Conservation, Development & Planning; and Assessor-Recorder/County Clerk with individual reports for the Divisions of Assessor; Elections Division; and Recorder-County Clerk

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the following Audit Reports:

1. Department of Conservation, Development and Planning for the Fiscal Year ended June 30, 2005;
2. Assessor-Recorder-County Clerk Department - Assessor Division for the Fiscal Year ended June 30, 2005;
3. Assessor-Recorder-County Clerk Department - Elections Division for the Fiscal Year ended June 30, 2005; and
4. Assessor-Recorder-County Clerk Department - Recorder-County Clerk Division for the Fiscal Year ended June 30, 2005.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the records of the following. Acceptance of said audit reports is requested.

1. Department of Conservation, Development and Planning for the fiscal year ended June 30, 2005;
2. Assessor-Recorder-County Clerk Department - Assessor Division for the fiscal year ended June 30, 2005;
3. Assessor-Recorder-County Clerk Department - Elections Division for the fiscal year ended June 30, 2005; and
4. Assessor-Recorder-County Clerk Department - Recorder-County Clerk Division for the fiscal year ended June 30, 2005.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

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

Departmental Audits

Staff conducted the following audits in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter with the respective agencies:

1. Department of Conservation, Development and Planning for the fiscal year ended June 30, 2005;
2. Assessor-Recorder-County Clerk Department - Assessor Division for the fiscal year ended June 30, 2005;
3. Assessor-Recorder-County Clerk Department - Elections Division for the fiscal year ended June 30, 2005; and
4. Assessor-Recorder-County Clerk Department - Recorder-County Clerk Division for the fiscal year ended June 30, 2005.

Results of the Audits: An audit report may contain findings in any of the following three categories:

1. Material Noncompliance
2. Material Internal Control Weakness (Reportable Conditions)
3. Immaterial Internal Control Weakness

The findings noted during the respective audits have been summarized below:

Department of Conservation, Development and Planning

Category 1: Material Noncompliance - No Findings

Category 2: Material Internal Control Weakness (Reportable Conditions) - One (1) Finding

Category 3: Immaterial Internal Control Weakness - Two (2) Findings

Please see the attached Management Comments for a detail description of the findings, recommendations and management responses.

Department of Assessor-Recorder-County Clerk - Assessor Division

Category 1: Material Noncompliance - No Findings

Category 2: Material Internal Control Weakness (Reportable Conditions) - Five (5) Findings

Category 3: Immaterial Internal Control Weakness - No Additional Findings

Please see the attached Management Comments for a detail description of the findings, recommendations and management responses.

Department of Assessor-Recorder-County Clerk - Elections Division

Category 1: Material Noncompliance - No Findings

Category 2: Material Internal Control Weakness (Reportable Conditions) - Three (3) Findings

Category 3: Immaterial Internal Control Weakness - No Additional Findings

Please see the attached Management Comments for a detail description of the findings, recommendations and management responses.

Department of Assessor-Recorder-County Clerk - Recorder-County Clerk Division

Category 1: Material Noncompliance - No Findings

Category 2: Material Internal Control Weakness (Reportable Conditions) - Four (4) Findings

Category 3: Immaterial Internal Control Weakness - No Additional Findings

Please see the attached Management Comments for a detail description of the findings, recommendations and management responses.

The Internal Audit Section of the Auditor-Controller's Office will follow-up with the Departments three (3) months from the date the reports are accepted by the Board of Supervisors. The results of the follow-up will be filed with the Board of Supervisors.

SUPPORTING DOCUMENTS

- A . Conservation, Development & Planning Management Comments
- B . Assessor-Recorder-County Clerk -- Assessor Division Management Comments
- C . Assessor-Recorder-County Clerk -- Elections Division Management Comments
- D . Assessor-Recorder-County Clerk -- Recorder-County Clerk Management Comments

CEO Recommendation: Approve

Reviewed By: Maiko Klieman