



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 10/15/2019

Agenda Placement: 6H

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors

FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller

REPORT BY: Karen Dotson, Audit Manager - 707-253-4588

SUBJECT: Internal Audit Report - Fiscal Monitoring of the County of Napa County-Wide Audit of P-Card Activity for the period of October 1, 2018 to March 31, 2019

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Internal Audit Report for the Fiscal Monitoring of the County of Napa County-Wide Audit of P-Card Activity for the period of October 1, 2018 to March 31, 2019.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has conducted a fiscal monitoring of the P-Card activity for the period of October 1, 2018 to March 31, 2019. Our engagement was to determine that internal controls over P-Cards are adequate to effectively safeguard the County's resources and to determine that P-Cards are utilized in accordance with the County's Purchasing Policy and P-Card Procedures. The engagement was performed in accordance with *International Standards for the Professional Practice of Internal Auditing*. Acceptance of said report is requested.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

County Strategic Plan pillar addressed: Effective and Open Government

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

The Internal Audit Section of the Napa County Auditor-Controller's Office has conducted a fiscal monitoring of P-Card Activity for the period of October 1, 2018 to March 31, 2019. The audit was undertaken as a required component of the P-Card Procedures. The purpose of our engagement was to determine that internal controls over P-Cards are adequate to effectively safeguard the County's resources and to determine that P-Cards are utilized in accordance with the County's Purchasing Policy and P-Card Procedures. The engagement was performed in accordance with *International Standards for the Professional Practice of Internal Auditing*

Results

Overall, no findings were noted. During the period under audit four new cards were issued and no cards were closed. As of March 31, 2019 Napa County has eleven purchasing cards being utilized by various departments. See the attached report for additional detail.

SUPPORTING DOCUMENTS

A . Fiscal Monitoring_P-Card -March 31, 2019

CEO Recommendation: Approve

Reviewed By: Helene Franchi