



Agenda Date: 10/2/2007  
Agenda Placement: 6M

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Britt Ferguson for Watt, Nancy - County Executive Officer  
County Executive Office  
**REPORT BY:** Gladys Coil, Administrative Manager-Clerk of the Board , 253-4196  
**SUBJECT:** Modified Response to the Audit Report pertaining to BOS meeting minutes for the year ending June 30, 2006

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### **RECOMMENDATION**

County Executive Officer requests acceptance of a modified response submitted by the County Executive Officer to the Outside Auditor's Management Report for Fiscal Year 2005-2006.

### **EXECUTIVE SUMMARY**

On September 11, 2007 the Board of Supervisors accepted responses from staff for the FY 2005-06 Audit Report from Bartig, Basler & Ray which was originally presented to the Board on January 23, 2007. As part of that audit, the County's outside auditor (Bartig, Basler & Ray) prepared a Management Report that identified fiscal or operational issues for County management's consideration. The FY 2005-06 Management Report contained comments and suggestions for strengthening internal controls and operating efficiency for the County. One of the focused areas was a timely publishing of Minutes from the Board of Supervisors meetings. Staff's original response to this comment contained a number of errors. Staff's modified response to those comments is attached.

The report and the responses are filed with the Clerk of the Board for public review.

### **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**

Bartig, Basler & Ray prepared an Independent Auditor's Report on the financial statements of the County for FY 2005-06 which was presented to the Board on January 23, 2007. As part of that Report, the auditor provided a Management Report that identified fiscal and/or operational issues for County management's consideration. One area of focus in the FY 2005-06 Management Report included comments on Board of Supervisors meeting minutes. Staff's original response to these comments contained a number of errors. Specifically, the previous response indicated that Board minutes would be "published" as specified in Government Code Section 25150 (a). Staff's intent, however, was not to actually publish the minutes but to make them available to the press and public as allowed under Government Code Section 25150 (b). This approach would be less costly, while still complying with the State law. The attached document includes the modified response to the Management Report's comments prepared by the County Executive Officer on Board of Supervisors meeting minutes.

### **SUPPORTING DOCUMENTS**

- A . 05-06 Audit Modified Response with Tracking
- B . 05-06 Audit Modified Response (Clean Copy)

CEO Recommendation: Approve

Reviewed By: Maiko Klieman