



Agenda Date: 10/23/2007
Agenda Placement: 6J

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Craig Goodman for Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Stephen Owen, Accountant-Auditor II, 253-4589
SUBJECT: Audit Report - County Executive's Office - Insurance Revolving Fund

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file the Audit Report for the County of Napa - County Executive Office - Insurance Revolving Fund for the Fiscal Year ended June 30, 2006.

EXECUTIVE SUMMARY

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

- | County of Napa - County Executive Office - Insurance Revolving Fund for the fiscal year ended June 30, 2006.

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

Revolving Fund Audit

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

1. County of Napa - County Executive Office - Insurance Revolving Fund for the fiscal year ended June 30, 2006.

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

1. Noncompliance
2. Material Internal Control Weakness
3. Immaterial Internal Control Weakness

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

Insurance Revolving Fund

Category 1: Noncompliance - No findings

Category 2: Material Internal Control Weakness - One (1) finding

Category 3: Immaterial Internal Control Weakness - One (1) finding

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

SUPPORTING DOCUMENTS

A . Management Comments - CEO Insurance Revolving Fund

CEO Recommendation: Approve

Reviewed By: Maiko Klieman