



Agenda Date: 11/6/2007
Agenda Placement: 6N

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Marie Nicholas, Accountant-Auditor I, 253-4977
SUBJECT: Audit Report - Inmate Cash Revolving Fund

RECOMMENDATION

Auditor-Controller requests the Board to accept, and instruct the Clerk of the Board to file, the Audit Report for the Napa County Department of Corrections Inmate Cash 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 Napa County Department of Corrections Inmate Cash 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

Staff conducted the Inmate Cash Revolving Fund audit in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter with the Department of Corrections.

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

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

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

1. Material Noncompliance - No findings
2. Material Internal Control Weakness - No findings
3. Immaterial Internal Control Weakness - Two (2) findings

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

This report is being presented to the Board of Supervisors for acceptance into public record to demonstrate compliance with the request for audits by the Grand Jury and the County Executive Office.

The Internal Audit Section of the Auditor-Controller's Office will follow-up with the Department at the next annual audit.

SUPPORTING DOCUMENTS

A . Inmate Cash Revolving Fund Management Comments

CEO Recommendation: Approve

Reviewed By: Maiko Klieman