



Agenda Date: 11/6/2007  
Agenda Placement: 60

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**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 - Health and Human Services Agency - Over the Counter Revolving Fund

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### **RECOMMENDATION**

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file the Audit Report for the County of Napa - Health and Human Services Agency - Over the Counter 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.

- 1 County of Napa - Health and Human Services Agency - Over the Counter 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 - Health and Human Services Agency - Over the Counter 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:

**Over the Counter Revolving Fund**

Category 1: Noncompliance - No findings

Category 2: Material Internal Control Weakness - No findings

Category 3: Immaterial Internal Control Weakness - No findings

**SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Maiko Klieman