



Agenda Date: 11/7/2006  
Agenda Placement: 6J

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Martha Burdick for Robert Peterson - Director  
Public Works  
**REPORT BY:** Kim Henderson, Staff Services Manager, 259-8382  
**SUBJECT:** Audit Report for the Juvenile Justice Center Project

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### **RECOMMENDATION**

Director of Public Works requests the Board accept and instruct the Clerk of the Board to file the Audit Report of the County of Napa Juvenile Justice Center Construction Project Grant for the period ended May 28, 2006.

### **EXECUTIVE SUMMARY**

In 2003, the Board accepted a \$5,378,888 grant award by the Board of Corrections (whose name has been changed to the California Standards Authority (CSA)) for the construction of the Juvenile Justice Center. The grant required that within 90 calendar days of the grant contract expiration date, August 27, 2006, the County must obtain and submit a final audit to the CSA. The report was submitted and accepted by CSA in a timely manner and is now presented to the Board.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	Capital Improvement Program
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	None - the project is complete.
Consequences if not approved:	N/A
Additional Information:	None

**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**

**Results of the Audit:** Bartig, Basler & Ray (BB&R) was contracted by the County to conduct an audit in accordance with audit standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards required BB&R to plan and perform the audit to obtain reasonable assurance about whether the Statement of Grant Revenues and Expenditures for the Construction of the Juvenile Justice Center Grant Program Contract No. 051-00, was free of material misstatements. The audit also included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and amounts claimed to the CSA for reimbursements.

It is BB&R's responsibility to express an opinion on the Statement of Grant Revenue and Expenditures based on the audit. BB&R reported the following opinions dated June 1, 2006:

1. The Statement of Grant Revenues and Expenditures was presented fairly in all material respects; and
2. The grant revenues and expenditures of Napa County in accordance with the State of California's Corrections Standards Authority Juvenile Justice Center Construction Project Grant Contract No. 051-00 for the period May 17, 2001 through May 28, 2006 was in conformity with accounting principles.

With the completion of the audit, the retention of \$1,075,777.60 was released by CSA on September 22, 2006 and the funds were deposited into the General Fund on September 28, 2006.

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 grant. A signed copy of the report is on file with the Clerk of the Board.

**SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Maiko Klieman