



Agenda Date: 12/11/2007
Agenda Placement: 6F

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Stephen Owen, Accountant-Auditor II, 253-4589
SUBJECT: Audit Reports - Health and Human Services Agency Revolving Funds

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Audit Reports for the following County of Napa, Health and Human Services Agency Revolving Funds for the Fiscal Year ended June 30, 2006:

1. Training and Employment Center Revolving Fund;
2. Family Preservation Revolving Fund; and
3. Public Guardian Revolving Fund.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the financial statements and records of the following County of Napa, Health and Human Services Agency Revolving Funds for the Fiscal Year ended June 30, 2006:

1. Training and Employment Center Revolving Fund;
2. Family Preservation Revolving Fund; and
3. Public Guardian Revolving Fund.

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 Training and Employment Center Revolving Fund audit, the Family Preservation Revolving Fund audit and the Public Guardian 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 Health and Human Services Agency.

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 audits have been summarized below:

Training and Employment Center Revolving Fund

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

Family Preservation Revolving Fund

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

Public Guardian Revolving Fund

1. Material Noncompliance - No findings
2. Material Internal Control Weakness - No findings
3. Immaterial Internal Control Weakness - One finding

These reports are 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.

SUPPORTING DOCUMENTS

A . Management Comments - Public Guardian Revolving Fund

CEO Recommendation: Approve

Reviewed By: Maiko Klieman