



Agenda Date: 12/19/2006
Agenda Placement: 6L

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 - County of Napa Department of Corrections Inmate Welfare Trust for fiscal year ended June 30, 2005

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Audit Report for the County of Napa Department of Corrections Inmate Welfare Trust Fund for the Fiscal Year ended June 30, 2005.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the financial statements of The Napa County Department of Corrections Inmate Welfare Trust Fund for the fiscal year ended June 30, 2005.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

There is no Environmental Impact for this item.

BACKGROUND AND DISCUSSION

Inmate Welfare Trust Fund

Staff conducted the Inmate Welfare Trust Fund audit in accordance with auditing standards generally accepted in

the United States of America and as stipulated in the engagement letter with the respective department.

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 - Four (4) 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 California Penal Code Section 5006 and 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. The follow-up will be presented to the Board of Supervisors within the next annual audit.

SUPPORTING DOCUMENTS

A . Inmate Welfare Trust Management Comments

CEO Recommendation: Approve

Reviewed By: Maiko Klieman