



Agenda Date: 2/27/2007
Agenda Placement: 6R

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: Napa County Airport Concessionaire R. A. Bridgeford, Inc. Audit Report for the Fiscal Year Ended June 30, 2005

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Napa County Airport Concessionaire, R. A. Bridgeford Inc., Audit Report for Fiscal Year ended June 30, 2005.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the Summary of Revenues and Amounts Due to Napa County from R. A. Bridgeford, Inc. for the fiscal year ended June 30, 2005. Acceptance of the Napa County Airport Concessionaire R. A. Bridgeford, Inc. Audit Report is requested.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

There is no Environmental Impact for this item.

BACKGROUND AND DISCUSSION

Napa County Airport Concessionaire R.A. Bridgeford, Inc. (Bridgeford) operates flight services at Napa County Airport in accordance with the provisions of County of Napa Lease Agreements 3371 and 4174, and Fuel

Management Agreements 3370 and 6163. Under the terms of those agreements, Bridgeford pays rents, royalties and fuel flowage fees to Napa County Airport.

Results of the Audit: Staff conducted the audit of Bridgeford in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter with Bridgeford and the Napa county Department of Public Works. An audit report may contain findings in any of the following three (3) 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.

SUPPORTING DOCUMENTS

A . R. A. Bridgeford Inc. Management Comments 2005

CEO Recommendation: Approve

Reviewed By: Maiko Klieman