



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 2/27/2018

Agenda Placement: 6W

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors

**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller

**REPORT BY:** Karen Querin, Audit Manager - 707-253-4588

**SUBJECT:** Internal Audit Report - Napa County - Department of District Attorney - District Attorney Revolving Fund

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### **RECOMMENDATION**

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the internal audit report for the Napa County - Department of District Attorney - District Attorney Revolving Fund for the three fiscal years ended June 30, 2014 to June 30, 2016.

### **EXECUTIVE SUMMARY**

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the financial records of the Napa County - Department of District Attorney - District Attorney Revolving Fund for the three fiscal years ended June 30, 2014 to June 30, 2016. Acceptance of said internal audit report is requested.

### **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 an audit of the District Attorney Revolving Fund for the three fiscal years ended June 30, 2014 to June 30, 2016 in accordance with *International Standards for the Professional Practice of Internal Auditing* and as stipulated in the engagement letter with the District Attorney's Office. The purpose of the audit is to provide assurance to the Napa County Board of Supervisors that the District Attorney's Office is in compliance with the establishing resolution and pertinent Federal, State and Local laws.

Please see the attached Audit Report for a detailed description of the findings, recommendations, and management responses. We did not review the Department's responses and, accordingly, we express no opinion on it.

**SUPPORTING DOCUMENTS**

A . District Attorney Revolving Fund Audit FY 13-14 to FY 15-16

CEO Recommendation: Approve

Reviewed By: Bret Prebula