



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 3/2/2010
Agenda Placement: 7H

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Karen Querin, Audit Manager - 253-4588
SUBJECT: Audit Report - Napa Special Investigations Bureau - Special Investigation Revolving Fund.

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Audit Report for the Napa Special Investigations Bureau - Special Investigation Revolving Fund for the fiscal years ended June 30, 2008 and June 30, 2009.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the financial statements and records of the Napa Special Investigations Bureau - Special Investigation Revolving Fund for the fiscal years ended June 30, 2008 and June 30, 2009. Acceptance of said 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 Special Investigation Revolving Fund for the fiscal years ended June 30, 2008 and June 30, 2009 in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter with the Napa Special Investigations Bureau.

Results of the Audit:

An audit report may contain findings in any of the following three (3) categories:

1. Noncompliance
2. Material Internal Control Weakness
3. Immaterial Internal Control Weakness

The findings noted during the audit have been summarized below:

1. Noncompliance - one (1) finding
2. Material Internal Control Weakness - no findings
3. Immaterial Internal Control Weakness - no findings

Please see the attached Management Comments for a detailed description of the finding, recommendation and management response.

The audit report is available from the Clerk of the Board.

SUPPORTING DOCUMENTS

A . Special Investigation Revolving Fund - Management Comments

CEO Recommendation: Receive

Reviewed By: Lorenzo Zíalcita