



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 3/21/2017

Agenda Placement: 6Q

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Kaitlin Ager, Accountant-Auditor II - 707-265-2342
SUBJECT: Single Audit Report for Fiscal Year Ended June 30, 2016

RECOMMENDATION

Auditor-Controller requests acceptance of the County's Single Audit Report for the fiscal year ended June 30, 2016.

EXECUTIVE SUMMARY

The County's Single Audit report is being submitted for review and acceptance. The report is on file with the Clerk of the Board.

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

California Government Code Section 12410.5 and Federal Code of Regulations 2 CFR 200.512 address the requirement of the County to prepare and file a Single Audit Report with the State Controller and Federal Audit

Clearinghouse. The audit report before you today has an unmodified (clean) opinion from the County's external auditors, Brown Armstrong Accountancy Corporation. Additionally, there were no findings or questioned costs disclosed in the report.

The Single Audit has been prepared based on Federal guidelines and must be completed and accepted by the Board of Supervisors no later than March 31, 2017. A copy of this report is attached and will be made available to the public through the County's website.

SUPPORTING DOCUMENTS

A . Single Audit Report FYE 6-30-17

CEO Recommendation: Approve

Reviewed By: Bret Prebula