



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 5/11/2010
Agenda Placement: 7M

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 - Treasurer-Tax Collector Department - Central Collections Revolving Fund

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Audit Report for the Treasurer-Tax Collector Department - Central Collections Revolving Fund for the fiscal year ended June 30, 2009 and the six (6) months ended December 31, 2009.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office audited the financial statements and records of the Treasurer-Tax Collector Department - Central Collections Revolving Fund for the fiscal year ended June 30, 2009 and the six (6) months ended December 31, 2009. No findings were noted, and the Revolving Fund was closed effective December 31, 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 a review of the financial records of the Treasurer-Tax Collector Department - Central Collections Revolving Fund for the fiscal year ended June 30, 2009 and the six (6) months ended December 31, 2009 as stipulated in the engagement letter with the Treasurer-Tax Collector Department.

Results of the Audit:

No findings were noted during the audit process. The Revolving Fund was closed effective December 31, 2009.

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

SUPPORTING DOCUMENTS

None

CEO Recommendation: Receive

Reviewed By: Lorenzo Ziálcita