



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 5/11/2010
Agenda Placement: 70

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors

FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller

REPORT BY: Marie Nicholas, Accountant-Auditor I - 253-4977

SUBJECT: Audit Reports - Napa County District Attorney's Office - Special Investigation Revolving Fund and Child Abduction Revolving Fund.

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file the following Audit Reports:

1. Napa County District Attorney's Office - Special Investigation Revolving Fund for the fiscal year ended June 30, 2009; and
2. Napa County District Attorney's Office - Child Abduction Revolving Fund for the fiscal year ended 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 following. Acceptance of said audit reports is requested.

1. Napa County District Attorney's Office - Special Investigation Revolving Fund Audit Report for the fiscal year ended June 30, 2009; and
2. Napa County District Attorney's Office - Child Abduction Revolving Fund Audit Report for the fiscal year ended June 30, 2009.

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 the following audits in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letters with the District Attorney's Office:

1. Napa County District Attorney's Office - Special Investigation Revolving Fund Audit Report for the fiscal year ended June 30, 2009; and
2. Napa County District Attorney's Office - Child Abduction Revolving Fund for the fiscal year ended June 30, 2009.

Results of the Audit**Child Abduction Revolving Fund**

There were no findings for the Napa County District Attorney's Office - Child Abduction Revolving Fund for the fiscal year ended June 30, 2009.

Special Investigation Revolving Fund

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

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

The audit reports are available from the Clerk of the Board.

SUPPORTING DOCUMENTS

A . D.A. Special Investigation - Management Comments

CEO Recommendation: Receive

Reviewed By: Lorenzo Ziálcita