



Agenda Date: 5/17/2005
Agenda Placement: 6M

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Karen Querin, Audit Manager, 253-4588
SUBJECT: A fiscal monitoring report performed on behalf of Napa County Regional Training and Employment Center

RECOMMENDATION

Auditor-Controller requests the Board accept and instruct the Clerk of the Board to file the Fiscal Monitoring Report of the County of Marin, Health and Human Services for the CHOICE, DEVELOP, INCLUSION, COMPASS & TIME Grants distributed by the County of Napa Regional Training and Employment Center for the period October 1, 2003 through March 31, 2004.

EXECUTIVE SUMMARY

The Internal Audit Section of the Auditor-Controller's Office has performed a fiscal monitoring of the CHOICE, DEVELOP, INCLUSION, COMPASS & TIME Grants distributed by the County of Napa Regional Training and Employment Center to the County of Marin, Health and Human Services through March 31, 2004. Four findings noted during the monitoring have subsequently been corrected. Acceptance of the audit report for the County of Marin, Health and Human Services is requested.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

There is no Environmental Impact for this item.

BACKGROUND AND DISCUSSION

The Auditor-Controller's Office performed the fiscal monitoring review of the financial records of the governmental contractors which had received grant funds from the Napa County Regional Training and Employment Center. The Board had previously entered into an agreement with the State of California Employment Development for the CHOICE, DEVELOP, INCLUSION, COMPASS & TIME Grants, and subsequently subcontracted with all four counties (Sonoma, Marin, Solano and Napa County TEC) to provide the deliverables required by the Grant. Staff has conducted the review for part of the funds distributed to the County of Marin, Health and Human Services. This audit of the financial records was performed in accordance with the requirements of the Grants received and as stipulated in the engagement letter with the Napa County Regional Training and Employment Center.

A fiscal monitoring report may contain findings in any of the following three categories:

1. Disallowed Costs
2. Questioned Costs
3. Reportable Condition with no determinable costs associated with the finding.

Four (4) findings were noted during the fiscal monitoring of the Grants for the County of Marin, Health and Human Services for the period July 1, 2003 through March 31, 2004. All four (4) findings have been corrected subsequent to the end of the field work and prior to the issuance of the report.

This report is presented to the Board of Supervisors for acceptance into public record to demonstrate compliance with the request for audits and fiscal monitorings by the Grand Jury, the County Executive Office and the contractual agreements between the Napa County Regional Training and Employment Center with the County of Marin, Health and Human Services.

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Lorenzo Zialcita