



Agenda Date: 6/20/2006  
Agenda Placement: 6CC

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Pamela Kindig - Auditor-Controller  
Auditor - Controller  
**REPORT BY:** Pamela Kindig, Auditor-Controller, 253-4647  
**SUBJECT:** Agreement with Bartig, Basler & Ray for Audit Services for the Years Ending June 30, 2006, 2007, 2008

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### **RECOMMENDATION**

Auditor-Controller requests approval of and authorization for the Chair to sign an agreement with Bartig, Basler & Ray, Certified Public Accountants, for a maximum of \$215,100 for the term June 20, 2006 through June 30, 2009 to provide financial audits.

### **EXECUTIVE SUMMARY**

The Auditor-Controller's Department issued a Request for Proposal (RFP) for audit services on March 28, 2006. The purpose of this RFP was to select a firm to audit the County and the various entities that the Auditor-Controller's Department performs accounting functions. A preproposal conference was held on April 12, 2006 to answer questions from interested firms. Two audit firms attended the preproposal conference and one firm emailed questions. The due date for responses to the RFP was April 28, 2006. We mailed the proposal to ten firms and received one response to our RFP. A committee consisting of the Auditor-Controller, Assistant Auditor-Controller, Assistant County Executive Officer and a member of the Grand Jury met to review the proposal and determined if the proposal was complete and cost effective. The committee determined the proposal did in fact meet the required criteria and recommended that the Auditor-Controller contact Bartig, Basler and Ray, CPA's (BB&R), the successful proposer, to prepare an agreement for approval by the Board of Supervisors. BB&R has been the County's auditor for the past nine years.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	Central Services, Treasurer-Tax Collector, and Roads

Is it Mandatory or Discretionary? Mandatory

Is the general fund affected? Yes

Future fiscal impact: The audit must be budgeted each fiscal year.

Consequences if not approved: The County would not be in compliance with Government Code Section 25250. Government Code Section 25250 states in part that "at least biennially the Board of Supervisors shall examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the county or money received or disbursed by them under authority of law."

Additional Information: None

### **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**

The agreement with BB&R is to audit the County's financial records for the fiscal years ending June 30, 2006, June 30, 2007 and June 30, 2008.

The \$68,500 fee for the 2005-2006 fiscal year is detailed as follows:

County's CAFR, Single Audit & Management Letter \$63,000  
Treasury Oversight Committee Compliance Review \$3,500  
Transportation Development Act Fund \$2,000

The \$71,650 fee for the 2006-2007 fiscal year is detailed as follows:

County's CAFR, Single Audit & Management Letter \$66,150  
Treasury Oversight Committee Compliance Review \$3,500  
Transportation Development Act Fund \$2,000

The \$74,950 fee for the 2007-2008 fiscal year is detailed as follows:

County's CAFR, Single Audit & Management Letter \$69,450  
Treasury Oversight Committee Compliance Review \$3,500  
Transportation Development Act Fund \$2,000

The Auditor-Controller's Department, in conjunction with ITS, is working on a computer application that will prepare and print the financial statements in CAFR format. BB&R will reduce the CAFR cost by \$10,000 when we get this new program up and running. We anticipate that it will be completed for the 2006-2007 fiscal year audit.

**SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Maiko Klieman