



Agenda Date: 7/11/2006  
Agenda Placement: 6K

## 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:** Audit Reports for Departmental Audits of County Counsel and Public Works

---

### **RECOMMENDATION**

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

1. Department of County Counsel Departmental Audit for the 12 months ended June 30, 2005; and
2. Department of Public Works Departmental Audit for the fiscal year ended June 30, 2004.

### **EXECUTIVE SUMMARY**

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the records of the following. Acceptance of said audit reports is requested.

1. Department of County Counsel Departmental Audit for the 12 months ended June 30, 2005; and
2. Department of Public Works Departmental Audit for the fiscal year ended June 30, 2004.

### **FISCAL IMPACT**

Is there a Fiscal Impact?                      No

### **ENVIRONMENTAL IMPACT**

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****Departmental Audits**

Staff conducted the following audits in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter with the respective agencies:

1. Department of County Counsel Departmental Audit for the 12 months ended June 30, 2005; and
2. Department of Public Works Departmental Audit for the fiscal year ended June 30, 2004.

Results of the Audits: An audit report may contain findings in any of the following three categories:

1. Material Noncompliance
2. Material Internal Control Weakness (Reportable Conditions)
3. Immaterial Internal Control Weakness

The findings noted during the respective audits have been summarized below:

**Department of County Counsel**

Category 1: Material Noncompliance - No Findings

Category 2: Material Internal Control Weakness (Reportable Conditions) - No Findings

Category 3: Immaterial Internal Control Weakness - Three (3) Findings

Please see the attached Management Comments for a detail description of the findings, recommendations and management responses.

**Department of Public Works**

Category 1: Material Noncompliance - One (1) Finding

Category 2: Material Internal Control Weakness (Reportable Conditions) - Three (3) Findings

Category 3: Immaterial Internal Control Weakness - Three (3) Findings

Please see the attached Management Comments for a detail description of the findings, recommendations and management responses.

The Internal Audit Section of the Auditor-Controller's Office will follow-up with the Departments three (3) months from the date the reports are accepted by the Board of Supervisors. The results of the follow-up will be filed with the Board of Supervisors.

**SUPPORTING DOCUMENTS**

A . Management Comments for County Counsel and Public Works

CEO Recommendation: Approve

Reviewed By: Maiko Klieman