NAPA COUNTY BOARD OF SUPERVISORS
Board Agenda Letter

TO: Board of Supervisors

FROM: Britt Ferguson for Nancy Watt - County Executive Officer
                County Executive Office

REPORT BY: Patricia Grisham, Administrative Secretary I, 253-4424

SUBJECT: 2003-04 Audit Report

RECOMMENDATION

County Executive Officer requests acceptance of the responses submitted by the Auditor-Controller, County Executive Office, Information Technology Services and Child Support Services to the Outside Auditor's Management Report for Fiscal Year 2003-2004.

EXECUTIVE SUMMARY

The Board of Supervisors received the 2003-04 Audit Report on March 22, 2005. As part of that audit, the County's outside auditors prepare a Management Report that identifies fiscal or operational issues for County management's consideration. The 2003-04 Management Report contained two comments regarding County operations. Staff's response to those comments is attached.

The report and the response are available at the County Executive Office for public review.

FISCAL IMPACT

 Is there a Fiscal Impact?   No

ENVIRONMENTAL IMPACT

There is no Environmental Impact for this item.

BACKGROUND AND DISCUSSION

Bartig, Basler & Ray prepared an Independent Auditor's Report on the financial statements of the County for Fiscal Year 2003-04 which was presented to the Board on March 22, 2005. As part of that Report, the auditor's provide a Management Report that identifies fiscal and/or operational issues for County management's consideration. The 2003-04 Management Report included two comments, one dealing with year-end closing procedures and one dealing with Child Support Services procedures. The attached document includes the responses to the the Management Report's comments prepared by the Auditor-Controller, the County Executive Officer, the Information Technology Services Director and Child Support Services Director.

SUPPORTING DOCUMENTS

A . 03-04Management Audit Report Response

CEO Recommendation: Approve

Reviewed By: Britt Ferguson