



Agenda Date: 7/17/2007  
Agenda Placement: 6G

## 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:** MARIE NICHOLAS, Accountant-Auditor I, 253-4977  
**SUBJECT:** Audit Reports - District Attorney's Office - Special Investigation Revolving Fund and Child Recovery Fund

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### **RECOMMENDATION**

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file the Audit Reports for the County of Napa - District Attorney's Office - Special Investigation Revolving Fund and the Child Recovery Fund for the Fiscal Year ended June 30, 2006.

### **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.

- | County of Napa - District Attorney's Office - Special Investigation Revolving Fund for the fiscal year ended June 30, 2006.
- | County of Napa - District Attorney's Office - Child Recovery Fund for the fiscal year ended June 30, 2006.

### **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****Revolving Fund Audit**

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 respective agency:

- | County of Napa - District Attorney's Office - Special Investigation Revolving Fund for the fiscal year ended June 30, 2006.
- | County of Napa - District Attorney's Office - Child Recovery Fund for the fiscal year ended June 30, 2006.

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

1. Noncompliance
2. Material Internal Control Weakness
3. Immaterial Internal Control Weakness

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

**Special Investigation Revolving Fund**

Category 1: Noncompliance - No findings

Category 2: Material Internal Control Weakness - No findings

Category 3: Immaterial Internal Control Weakness - Two (2) findings

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

**Child Recovery Fund**

There were no findings noted during the audit.

**SUPPORTING DOCUMENTS**

A . DA Special Investigation Fund

CEO Recommendation: Approve

Reviewed By: Molly Rattigan