



Agenda Date: 7/26/2005
Agenda Placement: 6M

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Pamela Kindig, Auditor-Controller, 253-4647
SUBJECT: Agreement with Bartig, Basler & Ray for Audit Services for the Year Ending June 30, 2005

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 \$58,500 for the term July 1, 2005 through June 30, 2006 to provide financial audits for Fiscal Year 2004-2005.

EXECUTIVE SUMMARY

The three year contract with Bartig, Basler & Ray, CPAs, Inc. (BB&R) to audit fiscal years 2001-2002, 2002-2003 and 2003-2004 expired on June 30, 2005. In the past the Auditor-Controller's Department worked with the Grand Jury Audit Committee to secure new auditors upon the expiration of the audit contract. The 2004-2005 Grand Jury elected not to participate in the process of selecting a new auditor through the Request for Proposal process. The Auditor-Controller's office will be approaching the 2005-2006 Grand Jury to determine what their intent is regarding the selection of auditors for future years. To bridge the gap between the 2003-2004 fiscal year audit and the 2005-2006 fiscal year, the Auditor-Controller's Department recommends entering into a one year contract with BB&R for the audit of the 2004-2005 fiscal year.

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 year ending June 30, 2005. The \$58,500 fee is detailed as follows:

County's Single Audit \$52,000
Treasury Oversight Committee Compliance Review \$3,500
Transportation Development Act Fund \$3,000

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Lorenzo Ziálcita