



Agenda Date: 8/15/2006  
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:** Stephen Owen, Accountant-Auditor II, 253-4589  
**SUBJECT:** Audit Reports - Central Collections Revolving Fund Audit and District Attorney's Office  
Departmental Audit

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### **RECOMMENDATION**

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

1. County of Napa Treasurer-Tax Collector Department, Central Collections Revolving Fund Audit Report for the Fiscal Year ended June 30, 2005; and
2. County of Napa District Attorney's Office Departmental Audit for the Fiscal Year ended June 30, 2005.

### **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.

1. County of Napa Treasurer-Tax Collector Department, Central Collections Revolving Fund Audit Report for the Fiscal Year ended June 30, 2005; and
2. County of Napa District Attorney's Office Departmental Audit for the fiscal year ended June 30, 2005.

### **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 and 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. County of Napa Treasurer-Tax Collector Department, Central Collections Revolving Fund Audit Report for the Fiscal Year ended June 30, 2005; and
2. County of Napa District Attorney's Office Departmental Audit for the fiscal year ended June 30, 2005.

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
3. Immaterial Internal Control Weakness

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

### **Central Collections Revolving Fund**

Category 1: Material Noncompliance - No findings

Category 2: Material Internal Control Weakness - No findings

Category 3: Immaterial Internal Control Weakness - One (1) finding

### **District Attorney's Office**

Category 1: Material 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.

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

## **SUPPORTING DOCUMENTS**

A . Central Collections Management Comments

B . District Attorney's Management Comments

CEO Recommendation: Approve

Reviewed By: Maiko Klieman