



Agenda Date: 9/11/2007  
Agenda Placement: 6M

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**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:** Audit Report Response for the year ending June 30, 2006

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### **RECOMMENDATION**

County Executive Officer requests acceptance of the responses submitted by the Auditor-Controller, County Executive Officer, Chief Probation Officer and the Director of Health and Human Services Agency to the Outside Auditor's Management Report for Fiscal Year 2005-2006.

### **EXECUTIVE SUMMARY**

The Board of Supervisors received the FY 2005-06 Audit Report on January 23, 2007. As part of that audit, the County's outside auditors (Bartig, Basler & Ray) prepare a Management Report that identifies fiscal or operational issues for County management's consideration. The FY 2005-06 Management Report contained comments and suggestions for strengthening internal controls and operating efficiency for the County. Staff's response to those comments is attached.

The report and the response are available with the Clerk of the Board for public review.

### **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**

Bartig, Basler & Ray prepared an Independent Auditor's Report on the financial statements of the County for FY 2005-06 which was presented to the Board on January 23, 2007. As part of that Report, the auditors provide a Management Report that identifies fiscal and/or operational issues for County management's consideration. The FY 2005-06 Management Report included comments dealing with Board of Supervisors' meeting minutes, accounting for governmental trust funds, time study compilation for county expense claims and Foster Care - Title IV-E, CFDA 93.658. The attached document includes the responses to the Management Report's comments prepared by the Auditor-Controller, the County Executive Officer, Chief Probation Officer and the Director of Health and Human Services Agency.

**SUPPORTING DOCUMENTS**

A . 2005-06 Audit Report Response

CEO Recommendation: Approve

Reviewed By: Karen Gratton