



Agenda Date: 9/12/2006
Agenda Placement: 6W

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: Audit Report Response for the year ending June 30,2005

RECOMMENDATION

County Executive Officer requests acceptance of the responses submitted by the Auditor-Controller, County Executive Officer, Chief Information Officer and Director of Health and Human Services to the Outside Auditor's Management Report for Fiscal Year 2004-2005.

EXECUTIVE SUMMARY

The Board of Supervisors received the FY 2004-05 Audit Report on January 10, 2006. 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 2004-05 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 2004-05 which was presented to the Board on January 10, 2006. As part of that Report, the auditor provide a Management Report that identifies fiscal and/or operational issues for County management's consideration. The FY 2004-05 Management Report included comments dealing with year end closing procedures, accounting for governmental trust funds, sixty-month time limit and only child in the home past 18 with no secondary education exemption. The attached document includes the responses to the Management Report's comments prepared by the Auditor-Controller, the County Executive Officer, Chief Information Officer and the Director of Health and Human Services.

SUPPORTING DOCUMENTS

A . 2004-05 Grand Jury Audit Report Response

CEO Recommendation: Approve

Reviewed By: Maiko Klieman