



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 9/14/2010  
Agenda Placement: 71

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller  
**REPORT BY:** Paul Reyes, Accountant-Auditor I - 253-4589  
**SUBJECT:** Internal Audit Memo - Napa County Animal Shelter

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### **RECOMMENDATION**

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Internal Audit Memo for the Napa County Animal Shelter.

### **EXECUTIVE SUMMARY**

The Internal Audit Section of the Napa County Auditor-Controller's Office has reviewed the internal controls over the custody and receipt of cash of the Napa County Animal Shelter. Acceptance of said memo is requested.

### **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**

Staff conducted a review of the internal controls over the custody and receipt of cash of the Napa County Animal Shelter.

**Results of the Engagement:**

The findings noted during the review of internal controls have been grouped by the type of finding and summarized below by category of noncompliance or internal control deficiency:

Category	Number of Findings
Noncompliance	0
Material Internal Control Weakness	0
Immaterial Control Weakness	9

Please see attached Internal Audit Memo for a detailed description of the findings, recommendations, and management responses.

**Response from Director of Environmental Management:** Since the issuance of this audit report the Director of Environmental Management, working with Information Technology Services (ITS) and our partners at the cities, has identified and commenced evaluation of several animal shelter specific software packages that will resolve the accounting system identified issues. In the meantime additional operational controls have been instituted.

The Auditor-Controller has not verified the included response from the Director of Environmental Management, as the response was issued after the engagement.

**SUPPORTING DOCUMENTS**

A . Internal Audit Memo

CEO Recommendation: Approve

Reviewed By: Britt Ferguson