



**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**

Agenda Date: 1/7/2021

Agenda Placement: 7C

Napa-Vallejo Waste Management Authority Board Agenda Letter

TO: Board of Directors

FROM: Richard Luthy - Executive Director
Napa-Vallejo Waste Management Authority

REPORT BY: Marie Nicholas, SENIOR ACCOUNTANT-AUDITOR - 253-4977

SUBJECT: Napa-Vallejo Waste Management Authority - Internal Audit Report for the Quarter Ended September 30, 2020

RECOMMENDATION

NAPA-VALLEJO WASTE MANAGEMENT QUARTERLY INTERNAL AUDIT

REQUESTED ACTION: Executive Director requests acceptance of Napa-Vallejo Waste Management Authority - Internal Audit Report for the quarter ended September 30, 2020.

EXECUTIVE SUMMARY

Staff recommends acceptance of the Quarterly Monitoring Internal Audit Report for Napa-Vallejo Waste Management Authority for the quarter ended September 30, 2020.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

County Strategic Plan pillar addressed: Effective and Open Government

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

This engagement was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* established by the Institute of Internal Auditors. This engagement is solely to (1) review revenue and accounts receivable associated with inbound customers; and (2) verify internal controls associated with inbound tickets at Devlin Road Transfer Station operated by Northern Recycling Operations & Waste Services, LLC (Northern), for the quarter ended September 30, 2020.

Based on the procedures performed, we verified that revenue and account receivables are accurately reported in the Authority's general ledger for inbound customers and internal controls associated with inbound transactions are adequately designed and implemented as of quarter ended September 30, 2020.

For the quarter ended September 30, 2020, we noted there was a net cash overage of \$17.95.

See the attached report for additional details.

SUPPORTING DOCUMENTS

A . NVWMA Quarterly Monitoring Sept 20, 2020

Executive Director: Approve

Reviewed By: Martha Burdick