



**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**

Agenda Date: 10/1/2020

Agenda Placement: 8A

Napa-Vallejo Waste Management Authority Board Agenda Letter

TO: Board of Directors

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

REPORT BY: Martha Burdick, Management Analyst II - 299-1731

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

EXECUTIVE SUMMARY

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

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

County Strategic Plan pillar addressed:

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 fees collected, manual tickets issued, electronic billing, void and issuance of tickets at Devlin Road Transfer Station operated by Northern Recycling Operations & Waste Services, LLC (Northern), for the quarter ended June 30, 2020.

Based on the procedures performed, we verified that revenue and account receivable are accurately reported in the Authority's general ledger for inbound customers and internal controls associated with fees collected, manual tickets issued, electronic billing, void and replacement of tickets are adequately designed and implemented.

For quarter ended June 30, 2020, we noted there was a net cash shortage of \$95.45. The cumulative cash shortage for the fiscal year 2019-20 is \$82.12.

See the attached report for additional details.

SUPPORTING DOCUMENTS

A . Napa Vallejo Waste Management - Quarter ended June 30, 2020

Executive Director: Approve

Reviewed By: Richard Luthy