

Napa-Vallejo Waste Management Authority Agenda - Information & Distribution WorkSheet

Agenda Item No: 7B

Date of Agenda Item: 10/7/2010
Originating Dept: Napa-Vallejo Waste Management Authority
Report Written by: Karen Querin - 253-4588
Subject: Summary Accountants Report on Applying Agreed-Upon Procedures for the Quarter Ended June 30, 2010

Agreement:

Special Instructions:

For CEO Use Only

County Executive Officer Recommends:

Consent €

Administrative €

Set Matter/Public Hearing €

Time: _____

For Clerk's Use Only

Motion and Vote:

(a) ____/____ ____ ____ ____ ____ ____ (b) ____/____ ____ ____ ____ ____ ____
Mo. 2nd Ayes Noes Exec. Abst. Mo. 2nd Ayes Noes Exec. Abst.

Denied € Dropped €

Continued To _____

2nd Reading On _____

Resolution # _____

Agreement # _____

Ordinance # _____

Budget Transfer # _____



**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**

Agenda Date: 10/7/2010

Agenda Placement: 7B

Napa-Vallejo Waste Management Authority Board Agenda Letter

TO: Board of Directors

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

REPORT BY: Karen Querin, Audit Manager - 253-4588

SUBJECT: Summary Accountants Report on Applying Agreed-Upon Procedures for the Quarter Ended June 30, 2010

RECOMMENDATION

DRTS QUARTERLY ACCOUNTANTS' REPORT

REQUESTED ACTION: Approval and acceptance of the Summary Accountants' Report on Applying Agreed-Upon Procedures for the quarter ended June 30, 2010.

EXECUTIVE SUMMARY

Staff recommends approval and acceptance of the Summary Accountants' Report on Applying Agreed-Upon Procedures as they pertain to the revenues, accounts receivable and internal controls for the Devlin Road Transfer Station for the quarter ended June 30, 2010.

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

The engagement has been performed upon the request of the Authority's Manager. In accordance with the agreed-upon procedures, specific steps were performed with respect to the accounts receivable and revenue associated with Devlin Road Transfer Station.

Results of the Engagement:

The findings noted during the engagement for the quarter ended June 30, 2010 have been grouped by finding type (i.e Accounts Receivable):

| Finding Type | Number of Findings |
|-----------------------|---------------------------|
| Accounts Receivable | 4 |
| Revenue | 8 |
| Total Findings | 12 |

Please see attached summary report for a detailed description of the findings, recommendations, and management responses. Please note that management's responses to each finding has been included; however, we did not review the responses, and accordingly express no opinion on them. A detailed report is available upon request.

SUPPORTING DOCUMENTS

A . Summary Accountants' Report on Applying Agreed-Upon Procedures

Manager: Approve

Reviewed By: Martha Burdick