



**NAPA-VALLEJO WASTE  
MANAGEMENT AUTHORITY**

Agenda Date: 11/3/2011

Agenda Placement: 7B

## Napa-Vallejo Waste Management Authority Board Agenda Letter

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**TO:** Board of Directors

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

**REPORT BY:** Karen Querin, Audit Manager - 707-253-4588

**SUBJECT:** Accountants' Report on Applying Agreed-Upon Procedures for the Quarter Ended June 30, 2011

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### **RECOMMENDATION**

#### **DRTS QUARTERLY FINANCIAL AUDIT**

REQUESTED ACTION: Accept Accountants' Report on Applying Agreed-Upon Procedures for the Quarter Ended June 30, 2011.

### **EXECUTIVE SUMMARY**

Staff recommends acceptance of the 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, 2011.

### **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**

This engagement was performed at the request of the Authority and, in accordance with the agreed-upon procedures, specific steps were performed with respect to the accounts receivable, revenue and operations of Northern Recycling Operations & Waste Services, LLC associated with Devlin Road Transfer Station for the quarter ended June 30, 2011.

**Results of the Engagement:**

The exceptions noted during the engagement for the quarter ended June 30, 2011 have been grouped by exception type (i.e. Accounts Receivable):

<b>Finding Type</b>	<b>June 30, 2011 Number of Exceptions</b>
DRTS Site Visit	0
Accounts Receivable	2
Revenue	2
Internal Controls	4
<b>Total Exceptions</b>	<b>8</b>

Please see attached report for a detail description of the exceptions, recommendations, and management responses. Please note that management's responses to each exception have been included; however, we did not review the responses, and accordingly express no opinion on them. Additional detail is available upon request.

**SUPPORTING DOCUMENTS**

A . NVWMA Agreed-Upon Procedures Report QTE 6-30-11

Executive Director: Approve

Reviewed By: Martha Burdick