



**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**

Agenda Date: 12/2/2021

Agenda Placement: 7E

Napa-Vallejo Waste Management Authority Board Agenda Letter

TO: Board of Directors

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

REPORT BY: Jennifer Phu, ACCOUNTANT-AUDITOR I - (707) 253-4977

SUBJECT: Napa-Vallejo Waste Management Authority - Internal Audit Report for the Quarter Ended September 30, 2021

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, 2021.

EXECUTIVE SUMMARY

Staff recommends acceptance of the Quarterly Monitoring Internal Audit Report for Napa-Vallejo Waste Management Authority for the quarter ended September 30, 2021.

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

The Authority has engaged Napa County Auditor-Controller's Office to perform a quarterly monitoring over internal controls during fiscal year 2021-2022.

This engagement was conducted in conformance with *the International Standards for the Professional Practice of Internal Auditing (Standards)* established by the Institute of Internal Auditors. These Standards require that we identify, analyze, evaluate, and document sufficient information and evidence to achieve our objectives; and that the internal audit activity be independent, objective, and perform engagements with proficiency and due professional care.

The primary objectives of this engagement were to: (1) determine if internal controls over fees, collections, manual (hand tags) tickets, void and replacement tickets were adequately designed and implemented; (2) report Treasurer-Tax Collector's collection efforts for any accounts receivable over 90 days past due if the balance due exceeds \$250; (3) report cash (shortage) / overage from cash, check, and credit card transactions.

Based on our review, internal controls over revenue and accounts receivable appears to be adequately designed and implemented as of September 30, 2021. In addition, Treasurer-Tax Collector's collection efforts appears reasonable. During this quarter, we did note, however, a net cash shortage of \$906.25.

See the attached report for additional details.

SUPPORTING DOCUMENTS

A . NVWMA Quarterly Monitoring Internal Audit Report for September 30, 2021

Executive Director: Approve
Reviewed By: Marie Nicholas