



**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**

Agenda Date: 7/1/2021

Agenda Placement: 7A

Napa-Vallejo Waste Management Authority Board Agenda Letter

TO: Board of Directors

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

REPORT BY: PAUL PHANGUREH, ACCOUNTANT-AUDITOR MANAGER - 707-259-8164

SUBJECT: Napa-Vallejo Waste Management Authority - Internal Audit Report for the Quarter Ended March 31, 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 March 31, 2021.

EXECUTIVE SUMMARY

Staff recommends acceptance of the Quarterly Monitoring Internal Audit Report for Napa-Vallejo Waste Management Authority for the quarter ended March 31, 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

This engagement was conducted in conformance with *the International Standards for the Professional Practice 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 are to (1) determine if internal controls over fees, collections, manual (hand tags) tickets, void and replacement tickets are 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 March 31, 2021. In addition, Treasurer-Tax Collector's collection efforts appears reasonable. During this quarter, we did note, however, a net cash shortage of \$124 and cumulative cash shortage of \$636 from cash/check and credit card transactions for fiscal year 2020-2021.

See the attached report for additional details.

SUPPORTING DOCUMENTS

A . NVWMA Quarterly Monitoring Internal Audit Report for March 31, 2021

Executive Director: Approve
Reviewed By: Martha Burdick