



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 1/12/2021

Agenda Placement: 10J

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Poh Khuan (Jobina) Toh, Accountant-Auditor Manager - 707-253-4555
SUBJECT: Acceptance of Appropriation Limit Agreed-Upon Procedures Report

RECOMMENDATION

Auditor-Controller to request acceptance of the Agreed-upon Procedures Report for the appropriation limit calculations for fiscal year 2019-20.

EXECUTIVE SUMMARY

Section 1.5 of Article XIII B of the California Constitution requires the annual calculation of appropriation limits for the County be reviewed as part of the financial audit. The County contracted with Brown Armstrong Accountancy Corporation, resulting in Agreed-upon Procedures Report for Board adopted limits of fiscal year 2019-20. The calculation was confirmed with no exceptions or findings.

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

Section 1.5 of Article XIII B of the California Constitution requires annual calculation of the appropriation limits (Gann Limit) for the County be reviewed as part of the financial audit. The County is currently in the fifth year of a five-year contract with Brown Armstrong, CPAs to perform the annual County audit. Today's action approves the adopted limits of fiscal year 2019-20. The calculation were confirmed with no exceptions or findings. The report is attached.

SUPPORTING DOCUMENTS

A . FY2019-20 Agreed-Upon Procedures Report-GANN Limit

CEO Recommendation: Approve

Reviewed By: Samuel Ross