



Agenda Date: 1/15/2008  
Agenda Placement: 6G

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Pamela Kindig - Auditor-Controller  
Auditor - Controller  
**REPORT BY:** Marie Nicholas, Accountant-Auditor I, 253-4977  
**SUBJECT:** Audit Report - County of Napa University of California Cooperative Extension Service Department

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### **RECOMMENDATION**

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file, the Audit Report for the County of Napa University of California Cooperative Extension Service Department for the Fiscal Year ended June 30, 2006.

### **EXECUTIVE SUMMARY**

The Internal Audit Section of the Napa County Auditor-Controller's Office has audited the financial statements and records of the County of Napa University of California Cooperative Extension Service Department for the fiscal year ended June 30, 2006.

### **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**

Staff conducted the County of Napa University of California Cooperative Extension Service Department audit in

accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter with the County of Napa University of California Cooperative Extension Service Department.

**Results of the Audit:** an audit report may contain findings in any of the following three categories:

1. Material Noncompliance
2. Material Internal Control Weakness
3. Immaterial Internal Control Weakness

The findings noted during the respective audit have been summarized below:

1. Material Noncompliance - No finding
2. Material Internal Control Weakness - Two (2) findings
3. Immaterial Internal Control Weakness - No finding

Please see the attached Management Comments for a detailed description of the findings, recommendations and responses.

This report is being presented to the Board of Supervisors for acceptance into public record to demonstrate compliance with the request for audits by the Grand Jury and the County Executive Office.

The Internal Audit Section of the Auditor-Controller's Office will follow-up with the Department in approximately three (3) months.

### **SUPPORTING DOCUMENTS**

A . University of California Cooperative Extension Service Dept.

CEO Recommendation: Approve

Reviewed By: Helene Franchi