



A Tradition of Stewardship
A Commitment to Service

Auditor-Controller

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Tracy A. Schulze
Auditor-Controller

June 8, 2010

The Honorable Stephen T. Kroyer
Presiding Judge
Superior Court of the State of California
County of Napa
825 Brown Street
Napa, CA 94559

FILED

JUL - 7 2010

Clerk of the Napa Superior Court
By: C. Brennan
Deputy

RE: American Recovery and Reinvestment Act of 2009: Funds Awarded to Napa County
Responses to Recommendations #1 and #3

Dear Judge Kroyer:

Thank you for your report on the American Recovery and Reinvestment Act of 2009. I truly appreciate the hard work and dedication the members of the 2009-2010 Grand Jury put towards this effort.

In accordance with Section 933(a) of the California Penal Code, please find the attached Auditor-Controller responses as requested to recommendations #1 and #3. If you have any additional questions or need any further information, do not hesitate to contact me at 707-299-1733.

Sincerely,

Handwritten signature of Tracy A. Schulze in cursive.

Tracy A. Schulze
Auditor-Controller

Cc: Napa County Board of Supervisors
Nancy Watt, Napa County Executive Officer

Received

JUN 11 2010

Napa Superior Court

Napa County
Responses to Grand Jury Report
Recovery and Reinvestment Act of 2009
Fiscal Year 2009-2010

Recommendation #1. Formal reporting procedures to the BOS be instituted requiring that the Board receive quarterly ARRA expenditures updates from the Auditor-Controller and CEO at the First BOS meeting immediately after each report is submitted to the State.

Response, County Auditor-Controller. The recommendation has been implemented. At the April 13, 2010 BOS meeting, the Auditor-Controller and CEO presented a fiscal summary of each award to date. The summary included information on each award as follows: the program name, the project description, the amount awarded, the payments received and the project status. This report is also uploaded on the County's website for public viewing and will be updated quarterly, corresponding with the State reporting requirements.

Recommendation #3. The Auditor-Controller develop written policy and procedures that pertain specifically to ARRA.

Response, County Auditor-Controller. This recommendation has been implemented. The Auditor-Controller does not set County policies. However, she has established internal County-wide accounting procedures specifically regarding ARRA. As a new grant is awarded, a meeting is set between staff of the Auditor-Controller and key fiscal and program staff of the department receiving the award. The accounting procedures are disseminated and the award deadlines, reporting requirements and expectations are understood. Monthly reviews are completed and quarterly reports are reconciled prior to submission to the State.