

**COUNTY OF SONOMA
AGENDA ITEM
SUMMARY REPORT**

Clerk of the Board Use Only

Meeting Date: _____ Held Until: _____
 Agenda Item No: _____ Agenda Item No. _____

DEPARTMENT: Auditor-Controller-Treasurer-Tax Collector

4/5 VOTE REQUIRED

CONTACT: Damian Gonschorowski
 PHONE: (707) 565-8309
 BOARD DATE: 9/15/2009

DEADLINE FOR BOARD ACTION:
 9/15/2009

AGENDA SHORT TITLE:

Audit Report

REQUESTED BOARD ACTION:

Review and acceptance of the Sheriff-Coroner Inmate Welfare Trust and Jail Stores Trust for the fiscal year ended June 30, 2008.

CURRENT FISCAL YEAR FINANCIAL IMPACT

<u>Expenditures</u>	<u>Add'l Funds Requiring Board Approval</u>
Estimated Cost \$ _____	Contingencies \$ _____ Fund Name: _____
Amount Budgeted \$ _____	Unanticipated Revenue \$ _____ Source: _____
Other Available Approp . . \$ _____ <i>(explain below)</i>	Other Transfer(s) \$ _____ Source: _____
Additional Requested \$ _____	Add'l Funds Requested \$ _____
Explanation <i>(if required)</i> : _____	

PRIOR BOARD ACTION(S):

The previous audit was approved by the Board.

ALTERNATIVES - RESULTS OF NON-APPROVAL:

- The Board may defer approval and request additional audit work.
- The Board may reject the audit.
- Audit will be resubmitted with further explanation.

BACKGROUND:

The Auditor-Controller's Office conducted a financial audit of the Sheriff-Coroner Inmate Welfare Trust and Jail Stores Trust for the fiscal year ended June 30, 2008. Our audit included a review of policies, procedures and transactions for cash receipts, accounts receivable, cash disbursements, payroll and capital assets. Our purpose was to express an opinion on whether the financial statements were prepared in accordance with generally accepted accounting principles.

As a result of our audit we identified significant findings which are documented in the Management Letter. The Sheriff-Coroner Department's management has provided satisfactory written responses to the findings. For further information please see the attached Management Letter and resulting Management Response. The Audit report is on file with the Clerk.

REQUESTED BOARD ACTION:

Review and acceptance of the Sheriff-Coroner Inmate Welfare Trust and Jail Stores Trust for the fiscal year ended June 30, 2008.

ATTACHMENTS: (1) Management Letter to Dept, (2) Dept's Response Letter

ON FILE WITH CLERK: Audit Report

CLERK OF THE BOARD USE ONLY

BOARD ACTION *(If other than "Requested")*

VOTE: