
Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

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June 17, 2002

Board of Supervisors
County of Napa
Napa, CA

RE: OCJP IT99010280

Members of the Board:

We have audited the financial statements of the County of Napa as of and for the year ended June 30, 2001 and have issued our report dated November 1, 2001. Subsequent to the issuance of our report, we received notice from the Office of Criminal Justice Planning (OCJP) that the OCJP grant number IT99010280 was not reported in the single audit report. The following represents the amount that should have been reported on the Schedule of Expenditures of Federal Awards for the year ended June 30, 2001:

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Receipts or Revenues Received</u>	<u>Disbursement Expenditures</u>
Passed through State Office of Criminal Justice Planning: State Identification System Grant Program	16.598	IT99010280	\$ 54,385	\$ 54,385

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Board of Supervisors
County of Napa

The following represents the expenditures by category that should have been included in the Notes to the Schedule of Expenditures of Federal Awards for the year ended June 30, 2001:

Grant No.: IT99010280

	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ --	\$ --	\$ --
Operating Expenses	--	--	--
Equipment	<u>54,385</u>	<u>54,385</u>	<u>--</u>
Totals	<u>\$ 54,385</u>	<u>\$ 54,385</u>	<u>\$ --</u>

The above corrections affect pages 1 and 6 of the Single Audit report dated November 1, 2001.

Sincerely,

Bartig, Basler & Ray, CPAs, Inc.

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Roseville, CA