

CITY OF SUNNYVALE

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES RELATED TO
FISCAL ADMINISTRATION OF PUBLIC FUNDS

FOR THE PERIOD FROM
MARCH 1, 2023 THROUGH JUNE 30, 2023,
AND ON AUGUST 15, 2023

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Honorable Mayor and Members of the City Council
Sunnyvale, California

We have performed the procedures enumerated below on the fiscal administration of public funds of the City of Sunnyvale, California (City), for the period from March 1, 2023, through June 30, 2023, and on August 15, 2023. The City's management is responsible for the fiscal administration of public funds for the period from March 1, 2023 through June 30, 2023, and on August 15, 2023.

The City has agreed to and acknowledged that the procedures performed are appropriate to assist the City in evaluating its custody and control of its public funds pursuant to Article XIII Fiscal Administration, Section 1318 Independent Audit of the City Charter. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

At the request of the management of the City's Department of Finance, we applied the agreed-upon procedures to the following areas:

1. Sunnyvale Public Library (Library) Cash Register
2. Sunnyvale Sunken Garden Golf Course (Sunken Garden) Cash Register
3. Facilities Rental – Policies and Procedures

The procedures and associated findings are as follows:

1. Sunnyvale Public Library Cash Register

We performed a surprise cash count at the Library on August 15, 2023.

- a. We observed the cash count for the Library's cash registers and compared the cash amount to the total of the startup funds and the balance reported on the cash register report.

Finding: No exceptions were found as a result of applying the procedure.

- b. We observed the cash count for the change fund in the safe and compared the total count for the change fund to the reconciled amount provided by the City.

Finding: No exceptions were found as a result of applying the procedure.

- c. We reviewed the cash receipt reconciliation for the previous day and compared the cash receipts to the corresponding deposit slips for each register.

Finding: No exceptions were found as a result of applying the procedure.

- d. We compared the total cash count for the startup and change funds in the safe to the amount reported in the City's general ledger.

Finding: No exceptions were found as a result of applying the procedure.

2. Sunnyvale Sunken Garden Golf Course Cash Register

We performed a surprise cash count at the Sunken Garden Golf Course on August 15, 2023.

1. We observed the cash count for the Community Center's cash registers and compared the cash amount to the total of the startup funds and the balance reported on the cash register report.

Finding: We noted \$2 more from the count compared with the report provided by the City.

City's Response: The City agrees with the finding.

2. We observed the cash count for the change fund in the safe and compared the total count for the change fund to the reconciled amount provided by the City.

Finding: No exceptions were found as a result of applying the procedure.

3. We reviewed the cash receipt reconciliation for the previous day and compared the cash receipts to the corresponding deposit slips for each register.

Finding: No exceptions were found as a result of applying the procedure.

4. We compared the total cash count for the startup and change funds in the safe to the amount reported in the City's general ledger.

Finding: No exceptions were found as a result of applying the procedure.

3. Facilities Rental

We haphazardly selected a sample of 12 facility rental agreements and policies for the period from March 1, 2023, through June 30, 2023, and performed the following procedures:

1. We traced the rental receipts to the supporting documents to ensure proper procedures were in place.

Finding: No exceptions were found as a result of applying the procedure.

2. We verified the accuracy of the rental by recalculating the charges based on the related Master Facility Fee Schedule applicable to the period.

Finding: No exceptions were found as a result of applying the procedure.

We were engaged by the City to perform the agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, the fiscal administration of public funds for the period from March 1, 2023, through June 30, 2023, and on August 15, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Mayor, City Council, and the City's management, and is not intended to be and should not be used by anyone other than these specified parties. This report is a matter of public record and this does not limit the distribution of this report.

A handwritten signature in dark ink that reads "Maze & Associates". The script is cursive and fluid, with the ampersand being a simple loop.

Pleasant Hill, California
September 18, 2023