CITY OF SUNNYVALE

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

FOR THE PERIOD FROM JULY 1, 2024 THROUGH OCTOBER 31, 2024 AND ON APRIL 29, 2025

MAZE & ASSOCIATES

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES FOR FISCAL ADMINISTRATION OF PUBLIC FUNDS FOR THE PERIOD FROM JULY 1, 2024 THROUGH OCTOBER 31, 2024 AND ON APRIL 29, 2025

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 July 1, 2024 through October 31, 2024 and on April 29, 2025. The City's management is responsible for the fiscal administration of public funds for the period from July 1, 2024 through October 31, 2024 and on April 29, 2025.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting 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 Annex Front Lobby Cash Register
2. Sunnyvale One Stop Permit Lobby Cash Register
3. Sunnyvale Engine 41 Fire Station 1
4. Sunnyvale Engine 44 Fire Station 4
5. Sunnyvale Engine 46 Fire Station 6
6. Accounts Payable – Policies and Procedures

The procedures and associated findings are as follows:

1. <u>Sunnyvale Annex Front Lobby Cash Register</u>

We performed a surprise cash count at the Annex Front Lobby on April 29, 2025.

a. We observed the cash count for the Annex Front Lobby'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.

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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 fund and the change fund 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 One Stop Permit Lobby Cash Register

We performed a surprise cash count at the One Stop Permit Lobby on April 29, 2025.

a. We observed the cash count for the One Stop Permit Lobby's cash registers and agreed 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.

3. Sunnyvale Engine 41 Fire Station 1

We performed a surprise cash count at Sunnyvale Engine 41 Fire Station 1 on April 29, 2025.

a. We observed the cash count for the Engine 41 Fire Station 1's cash registers and agreed 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.

4. Sunnyvale Engine 44 Fire Station 4

We performed a surprise cash count at Sunnyvale Engine 44 Fire Station 4 on April 29, 2025.

a. We observed the cash count for the Engine 44 Fire Station 4's cash registers and agreed 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.

5. Sunnyvale Engine 46 Fire Station 6

We performed a surprise cash count at the Sunnyvale Engine 46 Fire Station 6 on April 29, 2025.

e. We observed the cash count for Sunnyvale Engine 46 Fire Station 6's cash registers and agreed 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.

f. 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.

g. 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.

h. 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.

6. <u>Accounts Payable – Policies and Procedures</u>

We Judgmentally selected for 12 invoices from each of the 4 months, a total of 12 invoices (3 samples/month x 4 months) that were disbursed in the months of July 2024 to October 2024 and performed the following procedures:

a. We traced the disbursements to the invoices prepared by the City to ensure they meet the requirements in adherence to the City's Purchasing Policy and Procedures.

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

b. We verified that the payables were approved properly, vendor information was accurate, amount agrees with the supporting document, and the payments were correctly recorded in the City's general ledger.

   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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, the fiscal administration of public funds for the period from July 1, 2024 to October 31, 2024 and on April 29, 2025. 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 restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze & Associates

Pleasant Hill, California
August 11, 2025