

CITY OF SUNNYVALE

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

**FOR THE PERIOD
FROM JULY 1, 2023 THROUGH OCTOBER 31, 2023
AND ON JUNE 25, 2024**



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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 July 1, 2023 through October 31, 2023 and on June 25, 2024. The City's management is responsible for the fiscal administration of public funds for the period from July 1, 2023 through October 31, 2023 and on June 25, 2024.

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:

- a. Sunnyvale Annex Front Lobby Cash Register
- b. Sunnyvale One Stop Permit Lobby Cash Register
- c. Investments – Policies and Procedures

The procedures and associated findings are as follows:

1. Sunnyvale Annex Front Lobby Cash Register

We performed a surprise cash count at the Annex Front Lobby on June 25, 2024.

- 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.

- 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 June 25, 2024.

- 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. Investments – Policies and Procedures

We haphazardly selected all investments were purchased and sold for the month of October 2023 and performed the following procedures:

- a. We verified that the investments were traced to Security Files and agreed to City's Investment Policy.

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

- b. We verified that the investments were approved correctly according to City's standard procedures.

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 July 1, 2023 to October 31, 2023 and on June 25, 2024. 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.

Maze & Associates

Pleasant Hill, California
September 19, 2024