CITY OF SUNNYVALE

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

FOR THE PERIOD FROM SEPTEMBER 1, 2024 THROUGH JUNE 30, 2025 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
SEPTEMBER 1, 2024 THROUGH JUNE 30, 2025
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 September 1, 2024, through June 30, 2025, and on April 29, 2025. The City's management is responsible for the fiscal administration of public funds for the period from September 1, 2024 through June 30, 2025, and on April 29, 2025.

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 Bylands Park Cash Register
2. Sunnyvale Special Events/ Lakewood Park Golf Course Cash Register
3. Sunnyvale Golf course Cash Register
4. Sunnyvale Public Safety Lobby Cash Register
5. DPS Investigation Change Funds – Policies and Procedures

The procedures and associated findings are as follows:

1. Sunnyvale Bylands Park Cash Register

We performed a surprise cash count at Bylands Park on April 29, 2025.

a. We observed the cash count for the Byland Park'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. <u>Sunnyvale Special Events/ Lakewood Park Golf Course Cash Register</u>

We performed a surprise cash count at the Special Events/ Lakewood Park Course on April 29, 2025.

a. We observed the cash count for the Special Events/ Lakewood Park Golf Course 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.

3. <u>Sunnyvale Golf Course Cash Register</u>

We performed a surprise cash count at the Golf Course on April 29, 2025.

a. We observed the cash count for the Golf Course 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.

4. Sunnyvale Public Safety Lobby Cash Register

We performed a surprise cash count at the Public Safety Lobby on April 29, 2025.

a. We observed the cash count for the Public Safety Lobby 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.

5. DPS Investigation Change Funds – Policies and Procedures

We haphazardly selected a sample of 5 funds for the fiscal year ending June 30, 2025, and performed the following procedures:

a. We traced the funds to the supporting documents to ensure that the purpose for withdrawals and deposits appeared reasonable in adherence to the DPS program policies and procedures.

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

b. We verified the change of fund transactions appeared within the DPS bank statements.

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

c. We verified the change of fund transactions were properly authorized in adherence to the DPS program policies and 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 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 September 1, 2024, through June 30, 2025, 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