

**CITY OF SUNNYVALE**

Independent Accountant's Report  
on Applying Agreed Upon Procedures Related to  
Fiscal Administration of Public Funds

For the Period from January 1, 2019 through  
February 28, 2019 and on April 22, 2019



Certified  
Public  
Accountants

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures Related to  
Fiscal Administration of Public Funds**

Honorable Mayor and Members  
of the City Council  
Sunnyvale, California

We have performed the procedures enumerated below, which were agreed to by the City of Sunnyvale's (City) Department of Finance, solely to assist the City in evaluating its custody and control of the City's public funds, pursuant to Article XIII Fiscal Administration, Section 1318 Independent Audit of the City Charter, for the period from January 1, 2019 through February 28, 2019 and on April 22, 2019. Management of the City is responsible for the custody and control of the City's public funds. The sufficiency of these procedures is solely the responsibility of the City. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**SCOPE**

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

- Sunnyvale Senior Center (Senior Center) Cash Registers
- Sunnyvale Community Recreation Center (Recreation Center) Cash Registers
- Sunnyvale Workers' Compensation Claims – Policies and Procedures

**PROCEDURES**

The procedures and associated findings are as follows:

**Sunnyvale Senior Center Cash Registers**

We performed a surprise cash count at the Senior Center on April 22, 2019.

1. We observed the cash count for the Senior Center'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.

2. We observed the cash count for the change funds in the safe and agreed the total count for the change funds 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 funds and the 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.

### **Sunnyvale Community Recreation Center Cash Registers**

We performed a surprise cash count at the Recreation Center on April 22, 2019.

1. We observed the cash count for the Recreation Center'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.

2. We observed the cash count for the change fund in the safe and agreed 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 or the total cash on hand.

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

4. 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.

### **Sunnyvale Workers' Compensation Claims – Policy and Procedures**

We haphazardly selected a sample of 15 workers' compensation claim payments from the City's third party administrator report for the period from January 1, 2019 to February 28, 2019 and performed the following procedures:

1. We verified that the claim payment was supported by underlying invoices and other supporting documentation.

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

2. We verified that the claim payment was reviewed and approved by the third party administrator.

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

3. We agreed the claim payment to the monthly bank reconciliation and verified that the bank reconciliation was reviewed and approved by City personnel.

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

This agreed-upon procedures engagement was conducted 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, on the custody and control of the City's public funds. 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.

This report is intended solely for the information and use of the Mayor, City Council, and City 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 black ink that reads "Macias Gini E O'Connell CPA". The signature is written in a cursive style with a small vertical line under the letter 'i' in "Gini".

Walnut Creek, California  
November 25, 2019