

CITY OF SUNNYVALE

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

**FOR THE PERIOD FROM
NOVEMBER 1, 2024 THROUGH FEBRUARY 28, 2025,
AND ON April 29, 2025**



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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 November 1, 2024, through February 28, 2025, and on April 29, 2025. The City's management is responsible for the fiscal administration of public funds for the period from November 1, 2024 through February 28, 2025, 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 the City's 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 Community Center (Community Center) Cash Register
2. Sunnyvale Senior Center (Senior Center) Cash Register
3. Sunnyvale Main Library Cash Register
4. Sunnyvale Sunken Garden Golf Cash Register
5. ACH and Wire Transfers – Policies and Procedures

The procedures and associated findings are as follows:

1. Sunnyvale Community Center Cash Register

We performed a surprise cash count at the Community Center on April 29, 2025.

- a. We observed the cash count for the Community Center's cash registers and compared the cash count 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 to 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 Senior Center Cash Register

We performed a surprise cash count at the Senior Center on April 29, 2025.

- a. 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.

- b. We observed the cash count for the change fund in the safe and agreed 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 Main Library Cash Register

We performed a surprise cash count at the Main Library on April 29, 2025.

- a. We observed the cash count for the Main Library'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 agreed 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 Sunken Garden Golf Cash Register

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

- a. We observed the cash count for the Sunken Garden Golf'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 agreed 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. ACH and Wire Transfers – Policies and Procedures

We judgmentally selected a sample of 12 ACH/ Wire transfer payments for the period from November 1, 2024 to February 28, 2025 and performed the following procedures:

- a. We traced the transfers to the supporting documents to ensure proper procedures were in place.

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

- b. We verified that the ACH/wire were properly authorized by agreeing to the ACH/wire requisition forms, City's general ledger, and bank statements.

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, on the fiscal administration of public funds for the period from November 1, 2024, to February 28, 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.

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
August 11, 2025