

**CITY OF SUNNYVALE**

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

For the Period from July 1, 2019 through  
September 30, 2019 and on June 24, 2020



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 July 1, 2019 through September 30, 2019 and on June 24, 2020. 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 One Stop Permit Center (Center) Cash Register
- Sunnyvale Community Center (Community Center) Cash Registers
- Sunnyvale Investment Reconciliations – Policies and Procedures

**PROCEDURES**

The procedures and associated findings are as follows:

**Sunnyvale One Stop Permit Center Cash Register**

We performed a surprise cash count at the Center on June 24, 2020.

1. We observed the cash count for the Center's cash register 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 Center Cash Registers**

We performed a surprise cash count at the Community Center on June 24, 2020.

1. We observed the cash count for the Community 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.

**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 Investment Reconciliations – Policies and Procedures**

We haphazardly selected two monthly investment reconciliations for the period July 1, 2019 to September 30, 2019 and performed the following procedures:

1. We obtained monthly investment reconciliations for the month ended July 31, 2019 and September 30, 2019.

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

2. We verified that the monthly investment reconciliations are completed within 30 days from month-end.

**Finding:** Preparer's name and completion date was not documented for both the July 2019 and September 2019 investment reconciliations.

**Recommendation:** We recommend the City to document the preparer's name and the completion date of the investment reconciliations.

**City Response:** City will adopt the recommendation to include the preparer name and the completion date on the investment reconciliation.

3. We verified that monthly investment reconciliations are reviewed by a supervisor.

**Finding:** Reviewer's name and review date was not documented for both the July 2019 and September 2019 investment reconciliations.

**Recommendation:** We recommend the City to document the reviewer's name and the review date of the investment reconciliations.

**City Response:** City will adopt the recommendation to include the reviewer name and the review date on the investment reconciliation.

4. We verified that the investment balance per the monthly investment reconciliations agreed to balance per custodian statement.

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

5. We verified that the investment balances per monthly investment reconciliations agreed to the balances per general ledger.

**Finding:** We noted a variance between the monthly investment reconciliations and the balances per general ledger of \$302 for both of the July 2019 and September 2019 reconciliations.

**Recommendation:** We recommend the City to verify that the investment balances per monthly investment reconciliations agree to the balances per general ledger and investigate and resolve any variance identified.

**City Response:** The difference was due to a data entry error and was subsequently identified and corrected.

6. We agreed reconciliation items balances per monthly investment reconciliations to the balances per detailed schedule prepared by the City.

**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.

*Macias Gini & O'Connell LLP*

Walnut Creek, California  
January 5, 2021