

**CITY OF SUNNYVALE**

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

For the Period from October 1, 2019 through  
December 31, 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 October 1, 2019 through December 31, 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 Department of Public Safety (DPS) Cash Register
- Sunnyvale Annex Front Lobby (Lobby) Cash Register
- Sunnyvale General Checking Account Bank Reconciliation – Policies and Procedures

**PROCEDURES**

The procedures and associated findings are as follows:

**Sunnyvale Department of Public Safety Cash Register**

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

1. We observed the cash count for the DPS'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 Annex Front Lobby Cash Register**

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

1. We observed the cash count for the Lobby'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 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 General Checking Account Bank Reconciliation – Policies and Procedures**

We haphazardly selected two monthly general checking account bank reconciliations for the period from October 1, 2019 to December 31, 2019 and performed the following procedures:

1. We obtained monthly general checking account bank reconciliations for the month ended October 31, 2019 and December 31, 2019.

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

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

**Finding:** Preparer's name and completion date was not documented for both the October 2019 and December 2019 bank reconciliations.

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

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

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

**Finding:** Reviewer's name and review date was not documented for both the October 2019 and December 2019 bank 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 monthly bank reconciliation.

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

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

5. We verified that the adjusted book balances per monthly bank reconciliations agreed to the balances per general ledger.

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

6. We agreed the deposits in transit balances per monthly bank reconciliations to the balances per detailed schedule prepared by the City.

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

7. We agreed the outstanding disbursements balances per monthly bank reconciliations to the balances per detailed schedule prepared by the City.

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

8. We agreed other reconciliation items balances per monthly bank 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