

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, 2020
through June 30, 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 January 1, 2020 through June 30, 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 Baylands Park (Baylands Park) Cash Register
- Sunnyvale Golf Municipality (Golf Municipality) Cash Registers
- Sunnyvale Public Library (Library) Cash Register
- Sunnyvale Utility Fee Cash Receipts – Policies and Procedures

PROCEDURES

The procedures and associated findings are as follows:

Sunnyvale Baylands Park Cash Registers

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

1. We observed the cash count for the Baylands Park'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 Golf Municipality Cash Registers

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

1. We observed the cash count for the Golf Municipality'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 Public Library Cash Register

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

1. We observed the cash count for the Library'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.

Utility Fee Cash Receipts – Policies and Procedures

We haphazardly selected a sample of 15 utility fee cash receipt transactions from the City's cash receipt system for the period from January 1, 2020 to June 30, 2020 and performed the following procedures:

1. We agreed the fee charged to the customer to the master fee listing. We also verified that other fees, such as late fees, are charged to the customers in accordance with the approved terms specified in the master fee schedule.

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

2. We verified receipt of payment and traced receipt of payment to the posting of the payment to the customer's account.

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

3. We verified that the daily journal voucher prepared for utility fee cash receipts was reviewed and approved.

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

4. We traced the daily deposited amount for utility fees to the bank statement and the City's general ledger.

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