

CITY OF MOUNTAIN VIEW

Independent Accountant's Report
on Applying Agreed Upon Procedures Related to
the Mountain View Center for the Performing Arts'
Internal Controls Over Cash Collections

For the Fiscal Year Ended June 30, 2016



Certified
Public
Accountants



**Independent Accountant's Report
on Applying Agreed Upon Procedures Related to
the Mountain View Center for the Performing Arts'
Internal Controls Over Cash Collections**

Ms. Patty Kong, City Auditor
City of Mountain View
Mountain View, California

We have performed the procedures enumerated below, which were agreed to by the City of Mountain View (City), solely to assist the City in evaluating the Mountain View Center for the Performing Arts' (Center) internal controls over cash collections for the fiscal year ended June 30, 2016. Management of the City and the Center are responsible for the Center's internal controls over cash collections. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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.

PROCEDURES AND FINDINGS

The agreed-upon procedures performed and the related findings are as follows:

On June 8, 2016, we met with the Center's supervisors and cashiers and obtained an understanding of the Center's internal controls over cash collections. We haphazardly selected a sample of 10 ticket sale transactions from the Center's ticket management systems (Tessitura and ShoWare) for the fiscal year ended June 30, 2016 and performed the following procedures:

1. We agreed the individual sale transaction to the corresponding cash receipt.

Finding: No exceptions were noted as a result of our procedures.

2. We agreed the ticket prices charged to the customer to the ticket prices published on the Center's website and/or event brochure.

Finding: No exceptions were noted as a result of our procedures.

3. We verified that the selected transactions were properly reflected in the daily batch report generated from the ticket management systems.

Finding: No exceptions were noted as a result of our procedures.

4. We verified that the cashier reconciled the cash receipt records to the daily batch report.

Finding: No exceptions were noted as a result of our procedures.

5. We verified that the weekly deposit reconciliation report was performed and reviewed by the Center's supervisor.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Center's internal controls over cash collections. Accordingly, we do not express such an opinion. 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 management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Walnut Creek, California
December 5, 2016