

Sonoma County Tourism Bureau, Inc.

**Agreed-Upon Procedures
Performed by Independent Accountant**

**For the Year Ended
June 30, 2021**



Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors
Sonoma County Tourism Bureau, Inc.
Santa Rosa, CA

We have performed the procedures enumerated below on compliance with applicable laws and the travel and entertainment expense reimbursement policy of Sonoma County Tourism Bureau, Inc. ("the Organization"), for the year ended June 30, 2021. The Organization is responsible for complying with the travel and entertainment expense reimbursement policy.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing compliance with applicable laws and the travel and expense reimbursement policy of Sonoma County Tourism Bureau, Inc. for the year ended June 30, 2021. 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.

We performed agreed-upon procedures as follows:

1. Obtain an understanding of the Organization's employee travel and entertainment expense reimbursement policies and procedures.
2. Select a sample of expenditures spanning July 1, 2020 to June 30, 2021 from a population consisting of all the Organization's employee held credit cards and expenditures reimbursed through payroll. From this sample, determine whether the expenditure would be subject to the policy. If subject to the policy, ensure the expense complies with the reimbursement policy. If the expenditure is not subject to the policy, determine whether it appears to have a valid business purpose and whether the price appears reasonable.
3. Determine whether the reimbursement expenses comply with applicable laws, specifically Chapter 33 Section 4 of the Sonoma County Municipal Code (authorized uses of business improvement funds) and Article XVI, section 6 of the California Constitution (prohibition against making a gift of public funds).

Below is a summary of results based on the documentation reviewed.

Procedure 1:

Pisenti & Brinker LLP ("P&B") obtained an understanding of the policy by reviewing the Organization's travel and entertainment expense – policies and reporting procedures manual effective July 1, 2019.

Procedure 2:

P&B selected a sample of expenditures from July 1, 2020 to June 30, 2021 and determined whether each expenditure was in compliance with the travel and entertainment expense reimbursement policy or, if this was not applicable, appeared to have a valid business purpose. P&B selected all expenditures incurred by the CEO and CFO and 25% of all other employee expenditures for the period under review. The total number of expenditures tested was 200.


Procedure 3:

P&B determined whether the expenses complied with applicable laws, specifically Chapter 33 Section 4 of the Sonoma County Municipal Code (authorized uses of business improvement funds) and Article XVI, section 6 of the California Constitution (prohibition against making a gift of public funds). P&B noted no instances where expenditures did not comply with applicable laws.

We were engaged by the Organization to perform this 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 compliance with applicable laws and the travel and entertainment expense reimbursement of Sonoma County Tourism Bureau, Inc. for the year ended June 30, 2021. 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 Sonoma County Tourism Bureau, Inc. 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 management and directors of Sonoma County Tourism Bureau, Inc. and the County of Sonoma, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Piseri & Brink LLP". The signature is written in a cursive, flowing style.

Santa Rosa, California
March 23, 2022