

**Sonoma County Tourism Bureau**

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

**For the Year Ended  
June 30, 2020**

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## **Table of Contents**

	<b>Page</b>
Independent Accountant's Report on Applying Agreed-Upon Procedures	1
Agreed-Upon Procedures Schedule of Findings	3



## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Board of Directors  
Sonoma County Tourism Bureau  
Santa Rosa, CA

We have performed the procedures enumerated below, which were agreed to by the management of the Sonoma County Tourism Bureau ("the Organization"), on compliance with the Organization's travel and expense reimbursement policy as of and for the year ended June 30, 2020. The sufficiency of our procedures is solely the responsibility of the Organization. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

We performed agreed-upon procedures as follows:

1. Obtain an understanding of the Organization's employee travel and entertainment reimbursement policy and procedure.
2. Select a sample of expenditures spanning July 1, 2019 to June 30, 2020 from a population consisting of all of 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, 2019 to June 30, 2020 and determined whether each expenditure was in compliance with the travel and entertainment expense 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 260. See the statement of findings in the attached report for the finding noted during testing.

***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.

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 a review, the objective of which would be the expression of an opinion or conclusion, respectively, on procedures and documentation relevant to compliance with policies related to the Organization's travel and entertainment reimbursement process. 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 management and directors of the Sonoma County Tourism Bureau 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 "Presente & Brinkman LLP". The signature is written in a cursive, flowing style.

Santa Rosa, California  
March 26, 2021

Agreed-Upon Procedures Schedule of Findings

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June 30, 2020

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**Finding #2020-001**

The Organization's Travel and Entertainment Expense - Policies and Reporting Procedures (the Policies) went into effect July 1, 2019. Pursuant to that document, all employee travel and entertainment expenses are to be accompanied by an expense report that describes the expense and documents approval that the expense may be incurred or reimbursed. Of the items selected for testing, all expenses incurred through credit cards issued by the Organization to employees, had associated expense reports. However, for expenses that were paid for personally by employees and reimbursed, we noted that expenses incurred prior to January 1, 2020 generally did not have an associated expense report. After January 1, 2020, it appears that use of the expense report form increased in frequency. Due to COVID and the associated slowdown in activity, the majority of our sample was comprised of expenses from the period July 1, 2019 through February 28, 2020.

Management Response – During the time noted, SCT was working to reduce its use of paper. All employee expenses were uploaded into the payroll system and reviewed by a supervisor prior to being paid. After some time with this system, we determined the need to revert back to having a paper expense report system that could be more comprehensively reviewed and available for audit purposes. We will continue with this system into the future.