



*Report of Independent Accountants on
Applying Agreed Upon Procedures*

Fresno's Chaffee Zoo Corporation

December 31, 2019



Report of Independent Accountants On Applying Agreed-Upon Procedures

Fresno's Chaffee Zoo Corporation
Fresno County Zoo Authority

We have performed the procedures enumerated below, which were agreed to by the Fresno County Zoo Authority (Zoo Authority) and Fresno's Chaffee Zoo Corporation (Zoo Corporation), on the underlying records and schedules of Fresno's Chaffee Zoo Corporation for the period ending December 31, 2019. Zoo Corporation's management is responsible for the underlying records and schedules of Fresno's Chaffee Zoo Corporation for the period ending December 31, 2019. The sufficiency of these procedures are solely the responsibility of those parties specified in this report. 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.

The procedures and associated findings are as follows:

1. Obtain the general ledger (Measure Z GL Report) in Excel format for the period January 1 – December 31, 2019, from Fresno's Chaffee Zoo Corporation (Zoo Corporation) for GL 1-4150-00 (Measure Z Capital Income) and GL 1-4151-00 (Measure Z Operating Income). Foot the individual claim amounts for GL 1-4150-00 (Measure Z Capital Income) and GL 1-4151-00 (Measure Z Operating Income), respectively. Agree the footed totals to the totals listed as "Account Ending Balance" in the Measure Z GL Report.

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

2. Agree the totals listed as "Account Ending Balance" in the Measure Z GL Report for GL 1-4150-00 and GL 1-4151-00 to their respective account balances on the Zoo Corporation trial balance as of December 31, 2019.

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

3. Obtain all of the operations claims from the Fresno County Zoo Authority's (Zoo Authority) website (<https://www.zooauthority.org/Home/Documents>). For each claim that was made between January 1 – December 31, 2019, locate the "Disbursement Claim for Measure Z Funds" and agree the "Total Amount Requested" on the claim to the individual claim amount listed in GL 1-4151-00 on the Measure Z GL Report.

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

4. Obtain all of the capital projects claims from the Zoo Authority website (<https://www.zooauthority.org/Home/Documents>). For each claim that was made between January 1 – December 31, 2019, locate the "Disbursement Claim for Measure Z Funds" and agree the "Total Amount Requested" on the claim to the individual claim amount listed in GL 1-4150-00 on the Measure Z GL Report.

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

5. After all operations and capital projects claims have been agreed to their respective GL accounts on the Measure Z GL Report, identify any amounts that did not agree to the respective claims per Steps 3 and 4 above. Obtain supporting documentation for these amounts and describe the amount, nature, and source of these amounts.

Finding: *Noted all amounts on the Measure Z GL Report agreed to the respective claims obtained in Steps 3 and 4. No exceptions were found as a result of applying the procedure.*

6. Inquire of Zoo Corporation's management if any operations or capital projects claims that were included as a Measure Z expenditure were also reimbursed by another entity or third-party and document their response. If the response is "yes", obtain supporting documentation for reimbursement. Compare supporting documentation from third party reimbursements to supporting documentation from Measure Z fund reimbursements. Identify reimbursements for operations or capital projects expenditures that were reimbursed by both Measure Z and a third party.

Finding: *Management did not identify any claims that were reimbursed by the Zoo Authority and another entity or third-party for the same claim. No exceptions were found as a result of applying the procedure.*

OPERATIONS CLAIMS

7. Haphazardly select 75% of the number of operations claims obtained in Step 3. For each operations claim selected, perform the following:

- a. Obtain the form titled "Disbursement Claim for Measure Z Funds" for the claim selected. Agree all of the amounts listed in the column titled "Amount Requested" to approved supporting documentation per Section 2.I.B.5. of the Zoo Authority Policies and Procedures.

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

- b. Obtain the internally generated "Income Statement" report for the month and year listed in the "Invoice Date or Date Range" column of the "Disbursement Claim for Measure Z Funds" form. Agree all of the amounts listed on the "Disbursement Claim for Measure Z Funds" form in the column titled "Amount Requested" to the "Measure Z" column within the "Income Statement" report.

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

- c. Obtain the "Measure Z Operational Reconciliation of Claims to Budget Spreadsheet" for the last claim of the year.

- i. Agree the total of the column "Claim Total" to the total listed as "Account Ending Balance" in the Measure Z GL Report for GL 1-4151-00.

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

- ii. Agree the total of the columns (listed by account name) to the disclosure of Measure Z financial activity for operations projects in the audited financial statements.

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

CAPITAL PROJECTS CLAIMS

8. Haphazardly select 75% of the number of capital projects claims obtained in Step 4. For each capital projects claim selected, perform the following:

- a. Obtain the form titled "Disbursement Claim for Measure Z Funds" for the claim selected. Agree all of the amounts listed in the column titled "Amount Requested" to approved supporting documentation per Section 2.II.C.5. of the Zoo Authority Policies and Procedures.

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

- b. Obtain the "Measure Z Capital Claims Spreadsheet" for the claim selected. Agree all of the amounts listed on the "Disbursement Claim for Measure Z Funds" form in the column titled "Amount Requested" to the "Claim Total" column within the "Measure Z Capital Claims Spreadsheet".

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

- c. Obtain the "Measure Z Capital Claims Spreadsheet" for the last claim of the year.
 - i. Agree the total of the column "Claim Total" to the total listed as "Account Ending Balance" in the Measure Z GL Report for GL 1-4150-00.

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

- ii. Agree the total of the columns (listed by project) to the disclosure of Measure Z financial activity for capital projects in the audited financial statements.

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 underlying records and schedules of Fresno's Chaffee Zoo Corporation for the period ending December 31, 2019. 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 Fresno's Chaffee Zoo Corporation and the Fresno County Zoo Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.



Fresno, California
May 4, 2020

