

City of Cupertino- Audit Recommendations Tracking Report  
1/16/2026

	( A )	( B )	( C )	( D )
	Total Recommendations	Open Recommendations (Not Yet Completed by City)	Validated Recommendations (By Baker Tilly)	Reportable Recommendations (Newly validated since last summary)
Reports				
2022 Budget Process Review (BPR-22 )	5	1	4	0
2022 Santa Clara County Civil Grand Jury - A House Divided (CGJ-AHD-2022 )	8	4	4	0
2022 Santa Clara County Civil Grand Jury - Show me the Money (CGJ-SMTM-2022 )	1	0	1	0
2022 Capital Program Effectiveness Study (CPES-22 )	11	4	7	0
2023 Enterprise Leadership Assessment (ELA-23 )	24	7	17	1
2022 Fraud, Waste, Abuse Program (FWA) (FWA-22 )	3	0	3	0
2023 Library Expansion Construction Audit (LECA-23 )	9	3	6	1
2022 Procurement Operational Review (POR-22 )	16	7	9	0
2022 Single Audit (SA-22 )	1	1	0	0
Total	78	27	51	2

**Legend:**  
Total Recommendations = number of recommendations in the report  
Open Recommendations = number of recommendations not yet completed by City  
Validated Recommendations = number of recommendations validated by Baker Tilly as completed and adequately addresses the finding  
Reportable Recommendations = number of recommendations validated since last summary report for Audit Committee

Item No.	Report Year	Report Code	Finding	Recommendation	Baker Tilly Determination Notes
51A	2023	ELA-23	The staff time used to support governance groups represents a significant investment of City resources.	Review the practice of requesting department directors attend commission and committee meetings.	The City reported they reviewed the practice of requesting department directors attend commission and committee meetings and determined department heads are not required at meetings and will be requested on a case by case basis, as determined by the City Manager.
60	2023	LECA-23	Contract Compliance – Drawing Rights Secured Confirmation	The City should consider including more specific contract language regarding the right of use and ensuring that all parties involved in the Project’s design understand their responsibilities regarding their design documents. If deemed necessary at this point in the Project, the City should request that the design build entity obtain the necessary documentation from its subcontractors and subconsultants to secure the rights of use for the City.	The updated DBE contract from 2025 provided by the City includes specific language around right of use for subcontractors. See Section 2.3 (D) that outlines the documents are the City's property and cannot be used without their written consent.