

City of Cupertino- Audit Recommendations Tracking Report
10/20/2025

	(A)	(B)	(C)	(D)
Reports	Total Recommendations	Open Recommendations (Not Yet Completed by City)	Validated Recommendations (By Baker Tilly)	Reportable Recommendations (Newly validated since last summary)
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	1
2022 Capital Program Effectiveness Study (CPES-22)	11	4	7	0
2023 Enterprise Leadership Assessment (ELA-23)	24	8	16	0
2022 Fraud, Waste, Abuse Program (FWA) (FWA-22)	3	0	3	0
2023 Library Expansion Construction Audit (LECA-23)	9	4	5	0
2022 Procurement Operational Review (POR-22)	16	7	9	0
2022 Single Audit (SA-22)	1	1	0	0
Total	78	29	49	1

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
69	2022	CGJ-SMTM-2022	When the Civil Grand Jury began this investigation, the City of Cupertino was not in compliance with California Government Code section 41004. However, starting in March 2022, the City of Cupertino began producing treasurer's reports compliant with Section 41004.	The City of Cupertino should maintain compliance with California Government Code section 41004. Continued compliance is recommended.	The City provided a link to the posted Council informational memos which includes monthly Treasurer's Reports for each month going back to 2024. These reports comply with California Code Section 41004 by including an accounting of receipts, disbursements, and fund balances from the Treasurer to the City Manager and City Council every month.