



Independent Accountant's Report

Mayor and Members of the City Council
City of Meridian, Idaho
Meridian, Idaho

We have performed the procedures enumerated below, on the processes and procedures relating to the management and fiscal operations of the City of Meridian's Golf Course. The City of Meridian's management is responsible for the management and fiscal operations of the City's Golf Course for the year ended September 30, 2021.

The City of Meridian (the City) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the City Council Members and Members of Management in the processes, procedures and control in place at the City's Golf Course for the year ended September 30, 2021 and we will report on findings based on the procedures performed. 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.

The procedures and the associated findings are as follows:

1. Verify amounts on monthly financial reports provided to City of Meridian from third-party golf course management company and agree to internal reports generated at the golf course.

There were no findings in the current year.

2. Document processes and procedures related to cash receipts and deposits. Select a sample of 10 cash receipts and verify proper reporting period and revenue account.

There were no findings in the current year.

3. Document processes and procedures related to cash disbursements. Select a sample of 10 disbursements, and verify proper approval, reporting period and expense account.

There were no findings in the current year.

4. Select a sample of 10 employee payroll transactions and verify employee, hourly rates and amounts paid agree to report provided to the City of Meridian.

There were no findings in the current year. We would, however, recommend to Management to maintain current employee records on file for hire date and current applicable compensation rates for each employee.

5. Select a sample of 5 employees payroll transactions relating to tips and verify employee/Kemper recording the tips accurately.

There were no findings in the current year.

6. Document processes and procedures related to inventory management (food/merchandise). Select a sample of 10 receipts of inventory (food/merchandise) and verify proper recording of inventory, proper storage of inventory, and proper sales receipt of inventory.

There were no findings in the current year. We would, however, recommend to Management to modify their record keeping system, or find a way to track specific shipments of inventory to specific invoices in order to ensure the accuracy of the valuation of inventory held at the Golf Course.

We were engaged by the City 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the processes and procedures relating to the management and fiscal operations of the City's Golf Course. 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 the City of Meridian 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 the city council and management of the City of Meridian and is not intended to be and should not be used by anyone other than these specified parties.



Boise, Idaho
January 13, 2022