

**OPEN GOVERNMENT PARTNERSHIP**  
(a project of the Tides Center)

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**SCHEDULE OF REVENUES AND EXPENSES**

for the period from August 1, 2012 to December 31, 2012

**OPEN GOVERNMENT PARTNERSHIP**  
(a project of the Tides Center)

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Tides Center  
1040 Torney Avenue, Suite 1  
San Francisco, CA 94129-1756

We have performed the procedures enumerated below, which were agreed to by the Tides Center, solely to assist you with respect to the Schedule of Revenues and Expenses for Open Government Partnership (OGP), a project of the Tides Center, for the period from August 1, 2012 to December 31, 2012 (see Attachment A). Tides Center's management is responsible for the schedule of revenues and expenses. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- a) **Procedure:** Foot and verify the clerical accuracy of the schedule of revenues and expenses.

**Findings:** Footed and verified the clerical accuracy of the schedule of revenues and expenses without exception.

- b) **Procedure:** Foot a detailed listing of revenue and expense items, by category, and compare to the actual totals, by line item, in the schedule of revenues and expenses.

**Findings:** Footed a detailed listing of revenue and expense items, by category, and compared to the actual totals, by line item, in the schedule of revenues and expenses and noted the following exceptions:

- 1) \$213,000 of 2012 annual Steering Committee dues were incorrectly recorded in 2013. These dues were for the 2012 year for 3 of the Steering Committee members that were billed in 2012, but paid subsequent to December 31, 2012. Proper revenue recognition is to record the dues for the period the related membership services are provided.
- 2) \$15,590 of 2012 government grants was incorrectly recorded in 2013. This amount relates to a cost-reimbursement award from one government that was invoiced in 2013 for work provided in 2012.
- 3) We noted a \$20 difference, consisting of employer life insurance premiums related to the Foundation to Promote Open Society. The expense was included in the general ledger detail and related to OGP but was not properly included in the schedule of revenues and expenses.

- c) **Procedure:** Obtain supporting documentation for all contributions and grants and vouch funds received during the period from August 1, 2012 to December 31, 2012 to the related bank statements.

**Findings:** Vouched funds received during the period from August 1, 2012 to December 31, 2012 to the related bank statements without exception. Nine cash receipts occurred in 2013 totaling \$316,200. These items were properly recorded to revenue in 2012, based on when commitments were received or funds were due.

- d) **Procedure:** For grants with specified budgets, inquire with management regarding any significant variances from budget to actual in excess of 10% and determine if such variances were allowable per the grant agreement or other correspondence with the funder.

**Findings:** None of the grants had line item budgets for the period from August 1, 2012 to December 31, 2012. OGP received a grant from the Department for International Development (DFID) in the amount of £64,000. An expenditure report was submitted to DFID in 2013 detailing the use of the £64,000 in grant funds. We obtained and reviewed the expenditure report, noting no deviation from the £64,000 budget.

- e) **Procedure:** Determine if there is any interest earned or exchange rate gains on grant funds. If so, determine that such amounts were used solely for activities supporting the related grant.

**Findings:** There was no interest earned or exchange rate gains on grant funds from August 1, 2012 to December 31, 2012. There was \$3,700 of foreign exchange losses related to differences in exchange rates between when the £64,000 DFID grant was committed and ultimately paid. This amount was not properly classified as a foreign exchange loss by the Project.

- f) **Procedure:** For personnel expenditures, trace the salaries and benefits for two pay periods to supporting payroll allocation reports and verify that the payroll was approved in accordance with the policies and procedures of the Tides Center.

**Findings:** Traced salaries and benefits for the pay periods ended September 15, 2012 and December 31, 2012 to supporting payroll allocation reports without exception. Verified payroll was approved in accordance with the policies and procedures of the Tides Center without exception.

- g) **Procedure:** For non-personnel expenditures, judgmentally select 10 transactions and:

- i. Traced to applicable supporting documentation (invoice, check request, etc.) and
- ii. Sight authorization indicating it is an allowable cost.

**Findings:** For selected non-personnel expenditures transactions totaling \$292,802 – traced to supporting documentation (invoice, check request, etc.) and sighted authorization indicating it is an allowable cost, with one observation. Noted expenditures for a purchase card reimbursement totaling \$4,633 were initiated and approved by Julie McCarthy, as both the Project Cardholder and Project Director. Precautions should be taken to ensure the same person is not initiating and approving disbursements to ensure proper segregation of duties.

- h) **Procedure:** Inquire with management regarding any possible known or alleged fraudulent activity.

**Findings:** Linda Frey, Executive Director of OGP, and Rich Eijima, Supervisor, Government Grants, are not aware of any possible known or alleged fraudulent activity.

- i) **Procedure:** Verify the schedule of revenues and expenses was certified by a senior financial officer of the Tides Center.

**Findings:** Verified the schedule of revenues and expenses was certified by Judith Hill, Chief Financial Officer.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the schedule of revenues and expenses. Accordingly, we do not express such an opinion. 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 management of the Tides Center and the Open Government Partnership and is not intended to be and should not be used by anyone other than those specified parties.



Burr Pilger Mayer, Inc.  
July 23, 2014

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Revenues:	
Membership fees	\$ 650,782
Foundation grants and contributions	259,899
Government grants	140,590
Other - Sponsorship	<u>101</u>
Total revenues	<u>1,051,372</u>
Expenses:	
Personnel:	
Salaries	88,128
Payroll taxes	8,114
Benefits	<u>6,586</u>
Total personnel	<u>102,828</u>
Non-personnel:	
Grants and awards - external	257,180
Fees	67,391
Professional services	64,885
Travel and conferences	35,554
Utilities	10,243
Foreign exchange loss	3,700
Printing	3,619
Programmatic	1,093
Insurance	1,000
Memberships & dues	220
Supplies	203
Postage and express services	<u>29</u>
Total non-personnel	<u>445,117</u>
Total expenses	<u>547,945</u>
Excess of revenues over expenses	503,427
Net assets, beginning of period	<u>-</u>
Net assets, end of period	<u><u>\$ 503,427</u></u>