

INDEPENDENT ACCOUNTANT'S REPORT

Honorable Mayor and Members of the City Council
City of San Luis, Arizona

We have examined the City of San Luis, Arizona's (City) compliance as to whether highway user revenue fund monies received by the City of San Luis, Arizona pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the City of San Luis, Arizona, were used solely for authorized transportation purposes during the year ended June 30, 2020. Management is responsible for the City of San Luis, Arizona's compliance with those requirements. Our responsibility is to express an opinion on the City of San Luis, Arizona's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about the City of San Luis, Arizona's compliance with the requirements referred to above, in all material respects. An examination involves performing procedures to obtain evidence about the City of San Luis, Arizona's compliance with the requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance of the report, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City of San Luis, Arizona's compliance with specified requirements.

In our opinion, the City of San Luis, Arizona complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2020.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Phoenix, Arizona
December 29, 2020