

Independent Accountants' Report

Honorable Mayor and City Council
Douglas Allen, Finance Director
City of Yuma, Arizona

We have performed the procedures enumerated below for this agreed-upon procedures engagement to assist management of the City of Yuma, Arizona (City), with the requirement set forth in Arizona Revised Statutes (A.R.S. §9 463.05(G)(2)) "to provide for a biennial certified audit of the municipality's land use assumptions, infrastructure improvements plan and development fees" as defined by Statute. As such, we have performed the procedures identified below, solely to assist users in evaluating the City's compliance with the progress reporting requirements of the infrastructure improvement plan for the period from July 1, 2023 through June 30, 2024, as specified in A.R.S. §9 463.05(G)(2). City of Yuma, Arizona's management is responsible for its compliance with those requirements defined by the statute.

The City of Yuma has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with A.R.S. §9 463.05(G)(2). Additionally, the City of Yuma has agreed to and acknowledged that the procedures performed are appropriate to meet the statutory purposes. 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 associated findings are as follows:

- Selected a sample 40 receipts relating to the City's IIP and determine fees were charged in accordance with authorized IIP fee schedule.
 - No exceptions noted.
- Recalculated fees for a sample of 40 transactions related to the City's IIP to determine that each developer/unit is charged the same rate as another equivalent developer/unit to demonstrate "inequities" and "level of service" as interpreted by the City's management.
 - No exceptions noted.
- Selected a sample of 40 expenditures related to the City's IIP and determine that the expenditure was associated with an approved project in the IIPs.
 - No exceptions noted.

We were engaged by City of Yuma 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the receipt and use of fees relating to the City's Infrastructure Improvement Plans (IIPs), as amended in 2019. 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 Yuma 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 management of the City of Yuma, Arizona and the use of the City of Yuma and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Tempe, Arizona
January 28, 2025