



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE USES OF  
HIGHWAY USER REVENUE FUND MONIES IN  
ACCORDANCE WITH ARS TITLE 28, CHAPTER 18, ARTICLE 2**

**Independent Accountants' Report**

To the Honorable Mayor and Members  
of the City Council City of Cottonwood, Arizona

We have examined the City of Cottonwood, Arizona's (City) compliance as to whether highway user revenue fund monies received by the City pursuant to Arizona Revised Status Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the City, were used solely for authorized transportation purposes during the year ended June 30, 2022. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City of Cottonwood, 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 whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet the ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied with the requirements set forth in the Arizona Revised Status Title 28, Chapter 18, Article 2, for the year ended June 30, 2022, in all material respects.

This report is intended solely for the information and use of the members of the Arizona State Legislature, City Council, and management and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

*The Pun Group, LLP*

Phoenix, Arizona  
December 21, 2022