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INDEPENDENT ACCOUNTANTS' REPORT

Honorable Mayor and City Council
City of Nogales, Arizona
Nogales, Arizona

We have examined the City of Nogales, Arizona's (City) compliance with the use of Highway User Revenue Fund monies received by the City pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the City were used solely for the authorized transportation purposes prescribed in Article IX, §14, of the Arizona Constitution during the period July 1, 2019 to June 30, 2020. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements 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 judgement, including an assessment of 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.

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

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

This report is intended solely for the information and use of the Mayor, City Council, management, and the Arizona Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

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Phoenix, Arizona
April 28, 2021