



**City of Tempe, Arizona**  
**Report on Applying Agreed-Upon Procedures**  
**Biennial Certification of Land Use**  
**Assumptions, Infrastructure Improvement Plan**  
**and Development Impact Fees for Police, Fire, Streets**  
**and Parks & Recreational Facilities**  
For the Period January 5, 2016 through June 30, 2016

**CITY OF TEMPE, ARIZONA  
TABLE OF CONTENTS**

<b><u>CONTENTS</u></b>	<b><u>PAGE</u></b>
Independent Accountant's Report on Applying Agreed-Upon Procedures	1
Results of Procedures	2

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

Honorable Mayor, Members of the City Council, and Management  
City of Tempe, Arizona

We have performed the procedures identified below, which were agreed to by the management of City of Tempe, Arizona, solely to assist the management of City of Tempe, Arizona, in evaluating the City of Tempe, Arizona's compliance with the requirements set forth in Arizona Revised Statutes (A.R.S.) 9-463.05 for the period from January 5, 2016 through June 30, 2016. Management is responsible for City of Tempe, Arizona's compliance with those requirements. 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 this 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 purposes.

We have applied the following procedures:

- a. Selected all building permits issued during this period and determined fees were charged in accordance with authorized fee schedules and that each permit holder was charged the same rate as another equivalent permit holder. Any inequities in the imposition of development impact fees are reported.
- b. Determined that there were no instances in which the City waived development fees.

The accompanying Results of Procedures describes the items we noted related to procedures a-b.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on compliance. 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 the Honorable Mayor, Members of the City Council and management of City of Tempe, Arizona, and is not intended to be and should not be used by anyone other than these specified parties.

*Heinfeld, Meech & Co., P.C.*

Heinfeld, Meech & Co., P.C.  
Phoenix, Arizona  
June 12, 2018

**CITY OF TEMPE, ARIZONA  
RESULTS OF PROCEDURES**

RESULTS OF APPLYING PROCEDURES (a-b)

For one of four building permits reviewed, the fee was incorrectly calculated. The City charged the fee based on the 'Residential' category instead of using the 'Institutional' category. As a result, the City is owed an additional \$1,680 from the applicant.