



Town of Oro Valley
Biennial Certification of Land Use Assumptions,
Infrastructure Improvement Plan and Development
Impact Fees
For the Period July 1, 2014 through June 30, 2016

TOWN OF ORO VALLEY, ARIZONA
BIENNIAL CERTIFICATION OF DEVELOPMENT IMPACT FEES
For the Period from July 1, 2014 through June 30, 2016

CONTENTS

PAGE

Independent Accountant's Report on Applying Agreed-Upon Procedures

1

Summary of Findings

3

Independent Accountant's Report On Applying Agreed-Upon Procedures

Honorable Mayor and Members of the Town Council
Town of Oro Valley, Arizona

We have performed the procedures identified below, which were agreed to by the management of Town of Oro Valley, Arizona, solely to assist the management of Town of Oro Valley, Arizona, in evaluating the Town of Oro Valley, Arizona's compliance with the requirements set forth in Arizona Revised Statutes (A.R.S.) §9-463.05 for the period from July 1, 2014 through June 30, 2016. Management is responsible for Town of Oro Valley, 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:

The progress of the infrastructure improvements plan.

- a. Compare the following growth projections as reported in the Infrastructure Improvement Plan (IIP) to actual results. Variances exceeding 10% will be reported.
 - Population
 - Employment
 - Number of housing units
 - Utility service units

The collection and expenditures of development impact fees for each project in the plan.

- b. Select a sample of 40 building permits issued and determine fees were charged in accordance with authorized fee schedules and that each permit holder is charged the same rate as another equivalent permit holder. Any inequities in the imposition of development fees will be reported.
- c. Select a sample of expenditures to determine that the expenditure was associated with an approved project in the Town's IIP. The entire population of eight total expenditures was reviewed.

The accompanying Summary of Findings describes the findings we noted.

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 management and members of the Town Council 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.

Heinfeld, Meech & Co., P.C.

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
December 29, 2016

**TOWN OF ORO VALLEY, ARIZONA
SUMMARY OF FINDINGS**

FINDING

Actual results for employment exceeded projections by approximately 33% in 2013. No additional results for employment data were available beyond 2013.

TOWN RESPONSE

The projected employment figures in the 2014 impact fee study for 2013 were calculated by increasing the 2005 estimates by the 2005-2013 projected growth in housing units. Actual 2013 employment figures were not available from the Pima Association of Governments at the time the impact fee study was prepared in 2014. These updated, current figures will be referenced when the Town conducts its next review of impact fees due for completion by 2019.