

INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Mayor and Town Council
Town of Star Valley, Arizona

We have examined the Town of Star Valley, Arizona's (Town) compliance as to whether highway user revenue fund monies received by the Town pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2 and any other dedicated state transportation revenues received by the Town are being used solely for the authorized transportation purposes during the fiscal year ended June 30, 2016. Management of the Town of Star Valley, Arizona is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town'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 Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town 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.

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

In our opinion, the Town of Star Valley, Arizona complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2016.

CliftonLarsonAllen LLP

Phoenix, Arizona
June 20, 2017