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## **INDEPENDENT ACCOUNTANTS' REPORT**

The Auditor General of the State of Arizona

The Board of Supervisors of  
Coconino County, Arizona

We have examined Coconino County, Arizona's (the County) compliance as to whether highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2 and any other dedicated state transportation revenues received by the County were used solely for the authorized transportation purposes during the fiscal year ended June 30, 2012. Management is responsible for Coconino County, Arizona's compliance with those requirements. Our responsibility is to express an opinion on Coconino County, 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 and, accordingly, included examining, on a test basis, evidence about Coconino County, Arizona's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Coconino County, Arizona's compliance with specified requirements.

In our opinion, Coconino County, Arizona complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2012.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management and others within the County and is not intended to be and should not be used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

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Phoenix, Arizona  
April 8, 2013



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