



DEVELOPMENT IMPACT FEE AUDIT





INTRODUCTION

DEVELOPMENT IMPACT FEE AUDIT



Required by
state law



Biennial audit



July 1, 2022 -
June 30, 2024



Heinfeld, Meech
& Company



FIVE COMPLIANCE CATEGORIES

DEVELOPMENT IMPACT FEE AUDIT

Progress
on Infrastructure
Improvement
Plan

Collection and
expenditure of
fees

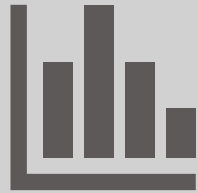
Evaluate
inequities in
plan or fees

Construction
sales tax
applied
appropriately

Annual Report
compliance

AUDIT FINDINGS

DEVELOPMENT IMPACT FEE AUDIT



VARIANCE OF PLAN TO
ACTUAL RESULTS



MISAPPLICATION OF
IMPACT FEES



DEVELOPMENT IMPACT FEE AUDIT



Questions & Comments

