



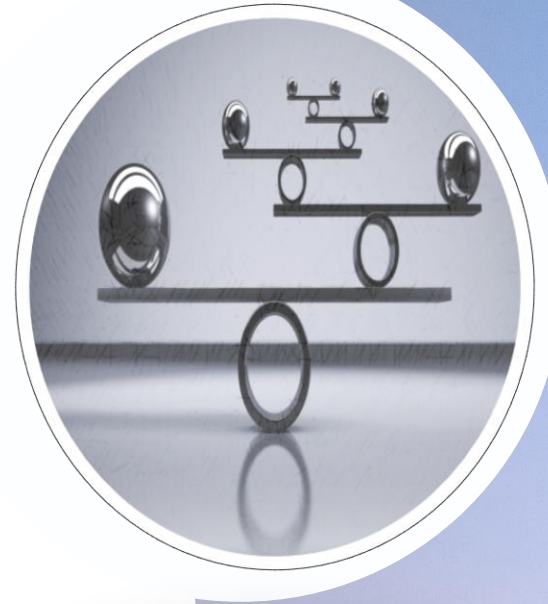
City of San Luis, AZ

Audit Results

Year Ended June 30, 2025

Presented by:

Brittney Williams, CPA, CGFM
Engagement Partner



OUR TEAM



Brittney Williams

Personal Facts:

- Completed the Grand Canyon Rim2Rim in one day
- Ragnarian

Work Facts:

- Member of CalCPA RAB Committee
- Member of the AICPA Peer Review Oversight task force (SME)
- Recipient of Advanced Single Audit Certificate from the AICPA
- Author of “Emotional Intelligence: Enhancing Your Leadership Skills”, in the Dec 2016 AZ CPA magazine



Jared Young
Audit Manager

Personal Facts:

- Frequent Yogi
- Olive connoisseur
- Green Thumb

Work Facts:

- Recipient of Advanced Single Audit Certificate from the AICPA
- Specializes in municipalities

Standards to Guide the Audit



OMB Uniform
Guidance 2 CFR
200 (UG)

❖ Federal Compliance Audit



Governmental
Accounting Standards
Board (GASB)

❖ Financial Reporting



AICPA Statements
on Auditing
Standards (SAS)

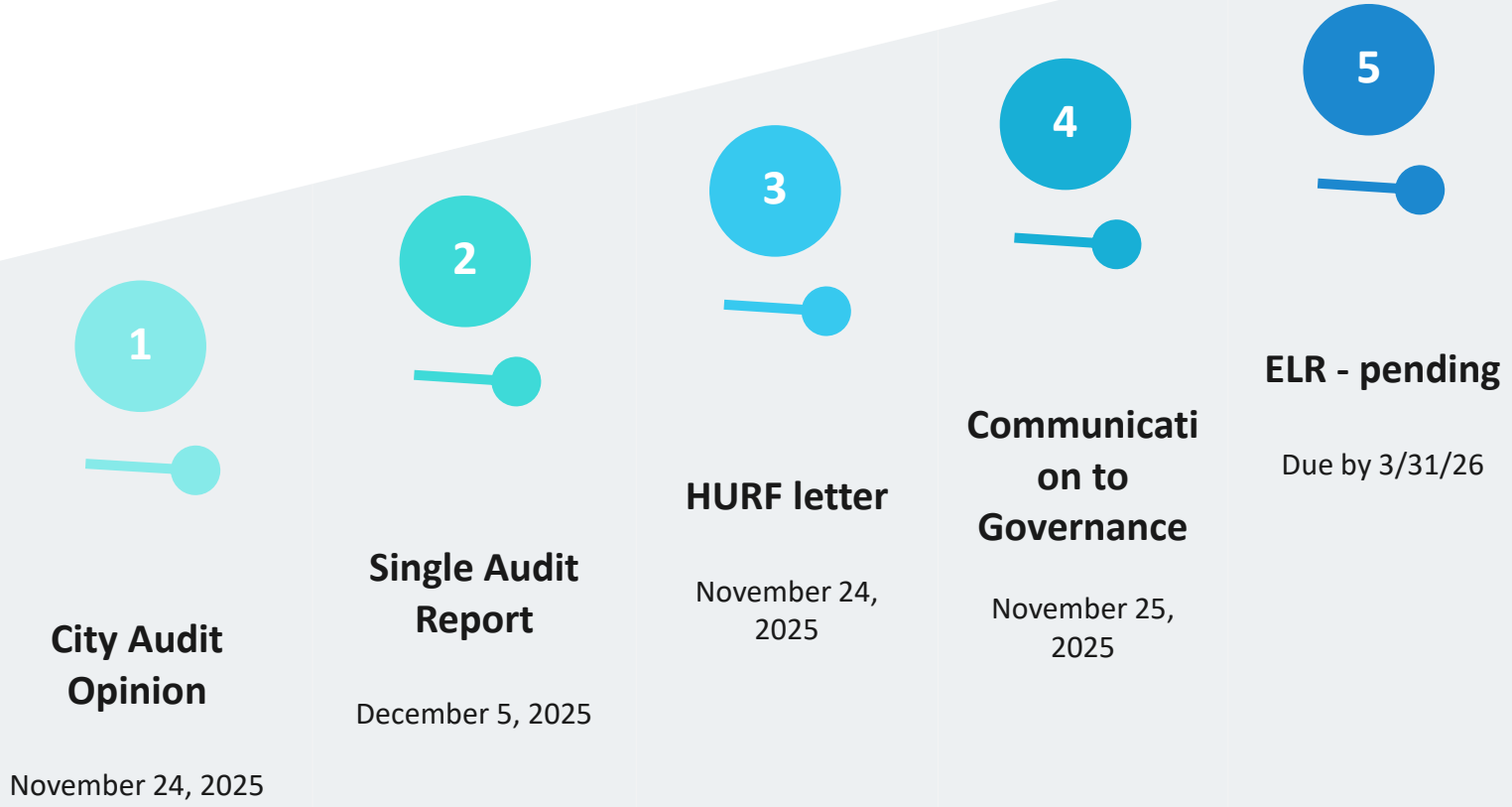
- ❖ General Audit Standards
- ❖ Working paper documentation
- ❖ Risk assessments



Government
Auditing
Standards (GAS)

- ❖ Auditing Standards particular to governmental entities
- ❖ Independence standards and requirements

Audit Reports Issued FY 2025



Independent Auditor's Report



Tucson • Scottsdale • Flagstaff
HeinfieldMeech.com

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of San Luis, Arizona

Report on Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of the City of San Luis, Arizona (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, the aggregate remaining fund information, of the City of San Luis, Arizona, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, the Highway Users Fund, and the Community Development Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of City of San Luis, Arizona, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, the City implemented the provisions of GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Summary of Single Audit

City of San Luis, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

Assistance Listing Numbers

21.027

Name of Federal Programs or Clusters

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: Yes

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: No

Summary Schedule of Prior Audit Findings required to be reported: No

Resources - GFOA's Elected Official's Guides

<https://www.gfoa.org/eog>



Internal Control
By Stephen J. Gauthier



Government Finance
By Girard Miller



Audit Committees
By Stephen J. Gauthier



Understanding the Fiscal
Health of Your Community
By Brock, Cohen and Thomas

Resources for Elected Officials

Best Practice Pamphlets

E-books

Articles

On demand podcasts

Informative Resources



Government
Finance Officers
Association

[https://www.gfoa.org/materials/topic/
accounting-and-financial-reporting](https://www.gfoa.org/materials/topic/accounting-and-financial-reporting)



AICPA

[AICPA Government Financial
Literacy](#)

www.hm.cpa



The screenshot shows the homepage of HeinfeldMeech. At the top, there is a dark blue navigation bar with the text "CLIENT PORTAL" and icons for Facebook, LinkedIn, and YouTube. Below this is the HeinfeldMeech logo and a search bar. A horizontal menu contains the following items: SERVICES, EVENTS, OUR FIRM, CAREERS, RESOURCES, and CONTACT US. The main content area features a large banner image of a desert cityscape with a saguaro cactus in the foreground. Below the banner is a section titled "OUR FIRM" with a list of links: INDIVIDUAL PROFILES, INDUSTRY INVOLVEMENT, COMMUNITY INVOLVEMENT, PEER REVIEW LETTER, AUDIT REPORT CARD, and CONSULTING REPORT CARD. To the right of this list is a paragraph of text about the firm's specialization in governmental and nonprofit accounting. Below this is another paragraph about the firm's history and focus. To the left of the text is the AICPA Members logo. At the bottom of the page is a group photo of the firm's staff.

CLIENT PORTAL   

 SERVICES EVENTS OUR FIRM CAREERS RESOURCES CONTACT US



OUR FIRM

- INDIVIDUAL PROFILES
- INDUSTRY INVOLVEMENT
- COMMUNITY INVOLVEMENT
- PEER REVIEW LETTER
- AUDIT REPORT CARD
- CONSULTING REPORT CARD

Heinfeld, Meech & Co., P.C. is a Certified Public Accounting firm that specializes in governmental and nonprofit accounting, auditing and consulting.

Founded in 1986, we have offices in Tucson, Scottsdale and Flagstaff, Arizona. Our success has been based on our focus on providing superior service and becoming a trusted advisor to our chosen niche. This is made possible with a team who is knowledgeable, enthusiastic and dedicated to client service. The national and local awards received for our excellent firm culture demonstrate our commitment to building the best team of professionals possible.

We strive to be an effective resource to our clients on a year-round basis. This dedication includes regularly publishing articles on topics related to governmental and nonprofit accounting. We also regularly offer trainings and conferences on current and upcoming issues faced by these industries.

Recognized as experts in the field, we are frequently asked by many national and local industry organizations to share our expertise at their sponsored conferences and workshops. These include recent events sponsored by the American Institute of Certified Public Accountants (AICPA), Association of School Business Officials (ASBO), Arizona Society of CPAs, Government Finance Officers Association (GFOA), Association of Government Accountants (AGA), Native American Grant School Association (NAGSA), and many state societies.





Questions?



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