

State of Arizona
Arizona Auditor General

Request for Proposals from Qualified Firms

A. Project description

The Arizona Auditor General's Office (Office) is requesting proposals from qualified persons or firms (see Section D) to conduct 2 performance audits. Specifically:

1. A performance audit of the Maricopa Association of Governments' (MAG) Regional Transportation Plan (RTP) for Maricopa County. Arizona Revised Statutes (A.R.S.) §28-6313 requires the Office to conduct the performance audit. This audit must be completed no later than June 30, 2026. The audit's scope includes a review of statutorily mandated issues as described in the work statement in Section C(4) of this RFP.
2. A performance audit of the Pima Association of Governments' (PAG) Regional Transportation Authority Plan (RTA Plan) of Pima County. A.R.S. §41-1279.03(A)(6) requires a performance audit in the fifth year and in each fifth year thereafter in which a county transportation excise tax is in effect. This audit must be completed no later than June 30, 2027. The audit's scope includes a review of statutorily mandated issues as described in the work statement in Section D(4) of this RFP.

B. Background

Maricopa County—Maricopa County voters approved a one-half cent (0.5%) transportation excise tax for construction of a regional freeway system in 1985. In November 2004, voters continued the tax for 20 years through December 31, 2025, and in November 2024, Maricopa County voters voted to continue the tax for another 20 years through December 31, 2045. According to the voter Publicity Pamphlet, the tax revenue would be used to build new freeways, widen existing freeways and highways, expand and rehabilitate the region's arterial "grid" street system, expand regional bus services, provide Americans with Disabilities Act (ADA) paratransit services, and expand the region's high-capacity transit system. All proposed projects to be funded from the proposed excise (sales) tax and other funding available to the region are specified in the Maricopa Association of Governments (MAG) Regional Strategic Transportation Infrastructure Investment Plan (RTP). MAG, which is the regional planning agency for the Phoenix metropolitan area, prepares, updates, and adopts the RTP. The RTP is a comprehensive, performance-based, multimodal, and coordinated regional transportation plan, currently covering the period through fiscal year 2050.

For additional information on the entities that have responsibilities related to the RTP, including coordinating, managing, planning, overseeing, and constructing the RTP's projects and the monies being used to pay for projects, see the websites listed below.

- For information about MAG or the RTP, see [MAG's website](#).
- For information about the most recent MAG RTP performance audit, completed in July 2021, see [Maricopa Association of Governments Regional Transportation Plan | Auditor General](#).

Pima County—Pima County voters approved an excise tax for regional transportation purposes in May 2006. Collection of the tax began in July 2006 and continues through June 2026. A public vote to continue the tax for an additional 20 years is scheduled for November 2025. According to the voter Publicity Pamphlet, the tax would be used throughout the region to add vehicle lanes to roads, bus pullouts, sidewalks, and bike lanes; and improve intersections, safety to schools, and transit services. In May 2006, voters also approved the regional transportation plan developed by the Regional Transportation Authority (RTA). The RTA is managed by the Pima Association of Governments (PAG). The comprehensive 20-year RTA Plan, which will be implemented through June 2026, includes 4 main components: roadway improvements, safety improvements, environmental and economic vitality improvements, and transit improvements.

For additional information on the entities involved that have responsibilities related to the RTA Plan, including coordinating, managing, planning, overseeing, and constructing the projects and the monies being used to pay for projects, see the websites listed below.

- For information about RTA and the RTA plan, see [RTA's website](#).
- For information about PAG, see [PAG's website](#).
- For information about the most recent PAG RTA Plan performance audit completed in April 2022, see [Pima Association of Governments Regional Transportation Authority Plan | Auditor General](#).

C. **Work statement for Maricopa County audit**

The selected Firm must:

1. After receiving formal "Notice to Proceed" from the Office, make all necessary off-site preparations for the selected Firm to execute the project with minimal support from the Office.

2. Organize, schedule, and facilitate a project entrance conference, potentially by video or teleconference if necessary, with representatives from the Arizona Department of Transportation, MAG, Valley Metro, and the Office. The purpose of this entrance conference is to introduce the Firm, establish workspace if needed, identify liaisons for each entity, determine a periodic meeting schedule, and discuss the scope and time frame for the audit.
3. Conduct preliminary work to plan for completing the tasks outlined in Section C(4)(a)-(e) of this RFP. This work must include, but is not limited to:
 - a. Assessing the availability of data relevant to the audit areas, including interviewing relevant individuals to determine what data is maintained and where it is stored, how it is used, and what controls are in place to ensure its accuracy and reliability; reviewing the data and data system(s) to determine what data is necessary to address audit issues; and requesting and obtaining the data and ensuring the data provided is fully responsive to the request.
 - b. Conducting data validity/reliability testing after the data is obtained, such as by looking for blank fields, potential errors in logic or calculations, inconsistent names or values within fields, etc., and randomly pulling a sample of hard copy files to test data reliability and completeness.

Based on the results of this work, the Firm should determine the data's reliability for audit purposes. If the Firm determines the data is not available or not reliable for audit purposes, it should contact the Office to discuss and determine alternative procedures for any of the areas listed below for which the Firm has determined data analysis would be useful.

- c. Performing any other work the Firm deems necessary for completing the tasks outlined in Section C(4)(a)-(e) of this RFP in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, including but not limited to developing work plans and completing work to gain an understanding of the areas to be reviewed.
4. Address the following issues:
 - a. Examine whether past RTP expenditures have relieved congestion and improved mobility—As required by A.R.S. §28-6313(C)(2), the performance audit shall review past expenditures of the RTP and examine the performance of the system in relieving congestion and improving mobility. The review period shall encompass the time period since the last audit—fiscal years 2021 through 2025.

For item 4(a), the Firm shall review a sample of expenditures and projects and shall include projects from each major transportation mode outlined in the RTP. In examining these areas, the Firm shall determine the extent to which performance

measures have been met for each area and the reasons for any deviations. In examining these areas, the Firm may consider other information, such as how effectively the RTP entities have utilized various multimodal management tools to help ensure that RTP goals and performance standards, such as relieving congestion and improving mobility, have achieved.

- b. Examine the RTP and projects scheduled for the future within each transportation mode, based on performance factors—As required by A.R.S. §§28-6313(A) and 28-6313(C)(1), the performance audit shall examine the RTP and projects scheduled for funding during the next 5 years within each transportation mode based on the performance factors established in A.R.S. §28-505(A), in the context of the transportation system. The review period shall encompass fiscal years 2026 through 2030.

For item 4(b), the Firm shall review a sample of future planned projects and shall include projects from each major transportation mode outlined in the RTP. In examining these areas, the Firm shall consider how effectively the RTP entities have used performance measures and/or various multimodal management tools to help ensure that future projects will achieve RTP goals and performance standards, such as relieving congestion and improving mobility.

- c. Examine light rail systems against federal criteria—As required by A.R.S. §28-6313(B), with respect to light rail systems, the Firm shall consider the criteria the federal transit administration uses (i.e., project justification, including mobility and environmental benefits, and financial commitment) pursuant to 49 United States Code §5309(e)(1)(B) and the interrelationship among the criteria to provide federal funding for light rail systems. For light rail projects that receive federal funding, the Firm may consult with and, as appropriate, confirm with the appropriate federal agency making the grant that the project met the prescribed criteria.
- d. Examine light rail systems against other factors—As required by A.R.S. §28-6313(B), for light rail systems, the Firm shall also consider:
 - 1. Service levels.
 - 2. Capital costs.
 - 3. Operation and maintenance costs.
 - 4. Transit ridership.
 - 5. Farebox revenues.

In examining this area, the Firm shall review light rail system performance metrics established by Valley Metro (the regional public transportation agency for metro Phoenix) and determine the extent to which performance measures have been met for each area and the reasons for any deviations.

- e. Make recommendations—As required by A.R.S. §28-6313(C)(3), the audit shall make recommendations regarding whether further implementing a project or transportation system is warranted, warranted with modifications, or not warranted. The Firm shall also identify additional recommendations that would be warranted to ensure desired results and statutory requirements are being achieved, public monies and resources are being used in an efficient and effective manner, and address any other factors that the Firm determined impact the proper management of the RTP and/or its projects and expenditures. The Firm will be required to prepare a report detailing its findings and recommendations for improvement.
5. Receive approval from the Office regarding sample sizes and sampling methodology prior to beginning test work.

The Office reserves the right to provide guidance for the selected Firm, upon the Firm's request or if the Office determines is necessary, in matters such as sample sizes, the nature, extent, and timing of testing procedures, audit report content and format, and other areas, as applicable, to ensure the Firm fully addresses the issues identified in Sections C(4)(a)-(e).

D. Work statement for Pima County audit

The selected Firm must:

1. After receiving formal "Notice to Proceed" from the Office, make all necessary off-site preparations for the selected Firm to execute the project with minimal support from the Office.
2. Organize, schedule, and facilitate a project entrance conference, potentially by video or teleconference, if necessary, with representatives from PAG, the RTA, and the Office. The purpose of this entrance conference is to introduce the Firm, establish workspace, identify liaisons for each entity, determine a periodic meeting schedule, and discuss the scope and time frame for the audit.
3. Conduct preliminary work to plan for completing the tasks outlined in Section D(4)(a)-(c). This work must include, but is not limited to:
 - a. Assessing the availability of data relevant to the audit areas, including interviewing relevant individuals to determine what data is maintained and where it is stored, how it is used, and what controls are in place to ensure its accuracy and reliability; reviewing the data and data system(s) to determine what data is necessary to address audit issues; and requesting and obtaining the data and ensuring the data provided is fully responsive to the request.

- b. Conducting data validity/reliability testing after the data is obtained, such as by looking for blank fields, potential errors in logic or calculations, inconsistent names or values within fields, etc., and randomly pulling a sample of hard copy files to test data reliability and completeness.

Based on the results of this work, the Firm should determine the data's reliability for audit purposes. If the Firm determines the data is not available or not reliable for audit purposes, it should contact the Office to discuss and determine alternative procedures for any of the areas listed below for which the Firm has determined data analysis would be useful.

- c. Performing any other work the Firm deems necessary for completing the tasks outlined in Section D(4)(a)-(c) in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, including but not limited to developing work plans and completing work to gain an understanding of the areas to be reviewed.

4. Address the following issues:

- a. Review past transportation excise tax revenue expenditures and related projects. The review period shall encompass the time period since the last audit – fiscal years 2022 through 2026. As required by A.R.S. §41-1279.03(A)(6)(a) and (b), the performance audit shall review past expenditures and projects to determine:
 - i. Their impact in solving transportation problems within the county.
 - ii. Whether the past expenditures complied with the provisions of A.R.S. §28-6392(B) that the jurisdiction receiving excise tax revenues may use them only for street and highway purposes or for transportation projects included in the regional transportation plan of the county as prepared by the county regional planning agency.
- b. Review future planned transportation excise tax revenue expenditures and related projects. The review period shall encompass fiscal years 2027 through 2031. As required by A.R.S. §41-1279.03(A)(6)(a) and (b), the performance audit shall review future planned expenditures and projects to determine:
 - i. Their impact in solving transportation problems within the county.
 - ii. Whether the planned expenditures comply with the provisions of A.R.S. §28-6392(B) that the jurisdiction receiving excise tax revenues may use them only for street and highway purposes or for transportation projects included in the regional transportation plan of the county as prepared by the county regional planning agency.

The Firm will be required to conduct the work set forth in Section D(4)(b) only if Pima County voters approve extending the excise tax in November 2025 (see Section L(2)(c)(i) of this RFP for information on providing separate estimated costs for this work).

- c. For items 4(a) and 4(b), the Firm shall review a sample of past and future projects and shall include projects from each of the 4 elements outlined in the RTA Plan: roadway improvements, safety improvements, environmental and economic vitality improvements, and transit improvements. In examining these areas and determining the impact of the expenditures and project in solving transportation problems in the county, the Firm shall consider whether the expenditures and projects have achieved or can be expected to achieve the intended outcomes communicated to citizens, including reducing traffic congestion, providing safety to citizens, and enhancing the environment and economic vitality of the region and determining the reasons for any deviations. The Firm may also consider other information relating to the impact of expenditures and projects, such as whether performance measures are being used and the quality of those measures; whether RTA Plan entities have effectively utilized various multimodal management tools, including active traffic management; and any other factors that may impact whether the RTA Plan outcomes are being met.
 - d. Make recommendations—As required by A.R.S. §41-1279.03(A)(6)(b), the performance audit shall present a report detailing the findings and making recommendations. The Firm shall identify the recommendations needed to ensure the intended outcomes are being achieved, public monies and resources are being used in an efficient and effective manner, and address any other factors that impact the proper management of the RTA Plan and/or its projects and expenditures.
5. Receive approval from the Office regarding sample sizes and sampling methodology prior to beginning test work.

The Office reserves the right to provide guidance for the selected Firm, upon the Firm's request or if the Office determines is necessary, in matters such as sample sizes, the nature, extent, and timing of testing procedures, audit report content and format, and other areas, as applicable, to ensure the Firm fully addresses the issues identified in Sections D(4)(a)-(d).

E. Qualifications and independence

The Firm must have expertise in evaluating multimodal transportation systems and in regional transportation planning and be independent. In the event the Firm is currently performing work or has within the last 10 years performed work for the State of Arizona, including ADOT, MAG, Valley Metro, PAG, RTA, or any of the local governments related to

these entities, the Firm must disclose the nature of the work performed and when it was performed. Any member of a firm who performed such work before joining the firm must also provide the prescribed disclosure. The Firm must also provide information on other areas that may result in independence issues, such as participation on a board or having a direct or indirect financial interest. The Firm must submit this information using the Independence Disclosure Form in Attachment A to this RFP. If the Office determines that an independence issue exists, the Firm's proposal may not be considered. The Office is the sole authority in determining whether any independence issues exist.

F. Reporting for Maricopa County audit

1. The Office requires the Firm to prepare and submit written progress reports every 4 weeks for the purpose of monitoring the status, progress, and direction of the Firm's work, including any preliminary findings, conclusions, and recommendations. The Office may require additional information and/or that the Firm meet to discuss the audit's status, progress, and direction.
2. The Office requires the Firm to prepare and submit by June 1, 2025, its project timeline for completing work for the Maricopa County audit. The Office must approve and agree to the project timeline. The project timeline must include deadlines for key audit steps, test work, and report pieces to be initiated and completed, and providing the deadline for each of the tasks outlined in Section C of this RFP, including but not limited to when the Firm will complete and submit the following:
 - a. A summary report of the Firm's assessment of MAG's past RTP expenditures for fiscal years 2021 through 2025 to examine whether they have relieved congestion and improved mobility (see Section (C)(4)(a)).
 - b. A summary report of the Firm's assessment of MAG's planned RTP projects for fiscal years 2026 through 2030 (see Section (C)(4)(b)).
 - c. A summary report of the Firm's examination of the Valley Metro light rail systems within MAG's jurisdiction against federal criteria (see Section (C)(4)(c)).
 - d. A summary report of the Firm's examination of the Valley Metro light rail systems within MAG's jurisdiction against other factors (see Section (C)(4)(d)).
 - e. A summary report of the Firm's recommendations for the Maricopa County audit (see Section (C)(4)(e)).
3. As a part of this project, the Office requires the following reports, provided to the following entities by the following dates, and including the following components:

- a. A draft report outline must be submitted to the Office on or before January 8, 2026. The Office will provide feedback on the outline, which the Firm must incorporate as it drafts the report.
- b. An initial draft report of the Firm's findings, conclusions, and recommendations must be submitted to the Office on or before February 4, 2026. The initial draft report must include the information and evidence supporting the Firm's findings, conclusions, and recommendations and must address all issues identified in Section C(4) of this RFP. The Office will provide feedback on the initial draft, and the Firm must revise the draft based on this input and resubmit the draft to the Office to approve the changes. If the Office determines the resubmitted draft needs additional changes, the Firm must revise the draft to make these changes and resubmit the draft to the Office to approve the changes. The Firm must not submit the initial draft to MAG, ADOT, or Valley Metro until the Office has approved the initial draft.
- c. Once the Firm receives the Office's approval, the Firm must submit the initial draft report to the Office and MAG, ADOT, and Valley Metro on or before April 17, 2026.
- d. At a draft exit meeting to discuss the initial draft, MAG, ADOT, or Valley Metro officials may identify accuracy or other concerns with report information, and the Firm is required to revise the report to address these concerns. The revised draft must be submitted to the Office on or before May 6, 2026. The Office will provide feedback on the revised draft, and the Firm is required to revise the draft based on this input and resubmit the draft to the Office to approve the changes. The Firm must not send the revised draft to MAG, ADOT, or Valley Metro until the Office has approved all changes made to the report.
- e. Once the Firm receives the Office's approval, the Firm must submit the revised draft report to the Office and MAG, ADOT, and Valley Metro officials on or before May 19, 2026. The revised draft report will be the basis for MAG, ADOT, and Valley Metro officials to submit their final written responses, which the Firm must include in the final report.
- f. The Firm must submit the final reports of the Firm's findings, conclusions, and recommendations, including the written responses from MAG, ADOT, and Valley Metro officials to the Office on or before May 28, 2026. The final report must be prepared at the completion of the performance audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States. The Firm must provide the Office with an electronic copy of the final report, including any graphics and appendices. The Firm must provide the electronic report versions through a ShareFile upload link that the Office will provide to the Firm and must provide the electronic report in PDF format, and it must not be password protected. Further, the Firm must complete final copy editing of the final report prior to providing it to the Office.

- g. The due dates in steps F(4)(a)-(f) will apply unless the Auditor General waives or modifies them in writing.
- 4. The selected Firm must retain the audit documentation supporting its report for 5 years from the date of the final report and make the audit documentation available at a location the Office specifies, free of charge, for examination by authorized Office representatives. If the Firm does not desire to retain the documentation for such period, the Firm must give the documentation to the Office for safekeeping.

G. Reporting for Pima County audit

- 1. The Office requires the Firm to prepare and submit written progress reports every 4 weeks for the purposes of monitoring the status, progress, and direction of the Firm's work, including any preliminary findings, conclusions, and recommendations. The Office may require additional information and/or that the Firm meet to discuss the audit's status, progress, and direction.
- 2. The Office requires the Firm to prepare and submit by June 1, 2026, its project timeline for completing work for the Pima County audit. The Office must approve and agree to the project timeline. The project timeline must include deadlines for key audit steps, test work, and report pieces to be initiated and completed, including a deadline for each of the tasks outlined in Section D of this RFP, including but not limited to when the Firm will complete and submit the following:
 - a. A summary report of the Firm's review of past transportation excise tax revenue expenditures and related projects for fiscal years 2022 through 2026 (see Section (D)(4)(a)).
 - b. A summary report of the Firm's Review of future planned transportation excise tax revenue expenditures and related projects for fiscal years 2027 through 2031 (see Section (D)(4)(b)).
 - c. A summary report of the Firm's recommendations for the Pima County audit (see Section (D)(4)(d)).
- 3. As a part of this project, the Office requires the following reports, provided to the following entities by the following dates, and including the following components:
 - a. A draft report outline must be submitted to the Office on or before January 8, 2027. The Office will provide feedback on the outline, which the Firm must incorporate as it drafts the report.
 - b. An initial draft report of the Firm's findings, conclusions, and recommendations must be submitted to the Office on or before February 4, 2027. The initial draft

report must include the information and evidence supporting the Firm's findings, conclusions, and recommendations and must address all issues identified in section D4 of this RFP. The Office will provide feedback on the initial draft, and the Firm must revise the draft based on this input and resubmit the draft to the Office to approve the changes. If the Office determines the resubmitted draft needs additional changes, the Firm must revise the draft to make these changes and resubmit the draft to the Office to approve the changes. The Firm must not submit the initial draft to PAG, RTA, or any other entities until the Office has approved the initial draft.

- c. Once the Firm receives the Office's approval, the Firm must submit the initial draft report to the Office and PAG, RTA, and other appropriate lead agencies as determined by the Auditor General on or before April 19, 2027.
- d. At a draft exit meeting to discuss the initial draft, PAG, RTA, and other lead agencies may identify accuracy or other concerns with report information, and the Firm is required to revise the report to address these concerns. The revised draft must be submitted to the Office on or before May 6, 2027. The Office will provide feedback on the revised draft, and the Firm is required to revise the draft based on this input and resubmit the draft to the Office to approve the changes. The Firm must not send the revised draft to PAG, RTA, or other lead agencies until the Office has approved all changes made to the report.
- e. Once the Firm receives the Office's approval, the Firm must submit the revised draft report to the Office and PAG, RTA, and other lead agencies on or before May 19, 2027. The revised draft report will be the basis for PAG, RTA, and other lead agencies to submit their final written responses, which the Firm must include in the final report.
- f. The Firm must submit the final reports of the Firm's findings, conclusions, and recommendations, including the written responses from PAG, RTA, and other lead agencies to the Office on or before May 27, 2027. The final report must be prepared at the completion of the performance audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States. The Firm must provide the Office with an electronic copy of the final report, including any graphics and appendices. The Firm must provide the electronic report versions through a ShareFile upload link that the Office will provide to the Firm and must provide the electronic report in PDF format, and it must not be password protected. Further, the Firm must complete final copy editing of the final report prior to providing it to the Office.
- g. The due dates in steps (G)(4)(a)-(f) will apply unless the Auditor General waives or modifies them in writing.

4. The selected Firm must retain the audit documentation supporting its report for 5 years from the date of the final report and make the audit documentation available at a location the Office specifies, free of charge, for examination by authorized Office representatives. If the Firm does not desire to retain the documentation for such period, the Firm must give the documentation to the Office for safekeeping.

H. Meetings

The following additional tasks are required as part of the Maricopa County and Pima County audits:

1. At the start of each audit, the Firm must organize, schedule, and facilitate a project entrance conference with the Office and representatives from MAG, ADOT, and Valley Metro for Maricopa County and PAG and RTA for Pima County (audited entities). The purpose of this entrance conference is to introduce the Firm, establish workspace as needed, identify liaisons, determine a periodic update meeting schedule, and discuss the scope and time frame for the audit.
2. During the audit, the Firm must hold a pre-meeting with the Office prior to each monthly meeting with audited entity representatives.
3. During the audit, the Firm must schedule and hold periodic meetings (at least 1 meeting every 4 weeks) with audited entity representatives to update them on the audit's progress, including any preliminary conclusions. The Office must also be invited to attend these meetings.
4. Upon completion of fieldwork, the Firm must hold a fieldwork exit meeting with the Office and the Auditor General prior to initiation of the report outline.
5. After submitting the report outline to the Office, the Firm must hold a messaging meeting with the Office to discuss and approve the outline prior to initiation of the report draft.
6. Prior to completing the final reports, the Firm must organize, schedule, and facilitate draft exit conferences with responsible officials of MAG, ADOT, and Valley Metro for Maricopa County; and with responsible officials of PAG, the RTA, and other appropriate lead agencies as determined by the Office for Pima County. The Office must also be invited to attend these meetings. Prior to the draft exit conferences, the Firm must provide the Office and the audited entities with a draft audit report. The draft exit conference's purpose is to discuss the draft audit report, identify any potential accuracy concerns, and obtain comments on the report's findings and recommendations.

To facilitate this discussion, the Firm must require each of the audited entities to provide a preliminary written response, including whether they agree to the findings

and plan to implement any recommendations directed to them. The responses are required to be provided to the Firm and the Office at least 48 hours before the draft exit conferences. The Office will provide specific instructions for the response. Attendance at the draft exit conferences is mandatory for the selected Firm's project manager, and any other staff who performed audit tasks as listed in Sections C and D of this RFP should be prepared to attend the exit conference as needed.

7. The Firm must hold a follow-up expectations meeting with the audited entities one month following issuance of the final report.
8. The Firm must plan and budget time and resources to participate in presentations to legislative committees or briefings for legislative members, if requested. The Firm must allow for at least 1 in-person trip for the Maricopa County report and 1 in-person trip for the Pima County report to provide a presentation to the legislative committees when the Office requires. The Firm may be required to participate in several presentations or briefings during these trips.
9. The Firm must plan and budget time and resources to conduct follow-up work after the final report is issued and must issue follow-up reports on the implementation status of the final report's recommendations. The Firm must conduct at least 2 follow-ups at 6 months and 18 months after each audit report is released. The follow-up work and follow-up report format must follow the format of the follow-up reports the Office issues. If subsequent follow-ups are required, such as a 24-month follow-up, these will be negotiated at a later date.

I. Onsite work

The Firm must conduct some work onsite at the audited entities' locations. At a minimum, the Firm must conduct work onsite during planning phase to build rapport with the audited entities, review data systems and controls, and review hard copy files. During fieldwork, the Firm may also conduct work onsite to conduct interviews, review completed or in-process projects, and perform other procedures as necessary.

J. Term of agreement

The term of the Agreement will begin on the date the contract is signed by the Auditor General and will end two weeks after the day the final follow-up report is submitted. The MAG audit is due on or before June 2, 2026, and the PAG audit is due on or June 2, 2027. The MAG 18-month follow-up report must begin by December 2027 and the PAG 18-month follow-up report must begin December 2028. The terms of the Agreement must continue for the purpose of retaining audit documentation.

K. Proposal delivery

1. Sealed proposals will be received until 5:00 P.M. Mountain Standard Time on April 14, 2025, at the following location:

Arizona Auditor General (Attention: Julie Cantrell)
State of Arizona
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Timely receipt of proposals will be determined by the date and time the proposal is received at the address specified. No proposals will be accepted after the time indicated. Proposals received after the deadline will be stamped for time and date, and returned unopened.

All material submitted in accordance with this solicitation becomes the Office's property and will not be returned.

Alternatively, you may email the proposal with the subject line MAG-RTP PAG-RTA Performance Proposal to RFP@azauditor.gov until 5:00 P.M. Mountain Standard Time on April 14, 2025, instead of mailing hard copies. No emails will be opened until after the deadline.

2. If the proposal is mailed, 5 copies of the proposal are required. They should be packaged in such a manner that **the outer wrapping clearly indicates** the following information:

PROPOSAL FOR MAG REGIONAL TRANSPORTATION PLAN/PAG REGIONAL
TRANSPORTATION AUTHORITY PLAN PERFORMANCE AUDITS
PROPOSAL DEADLINE: April 14, 2025

3. Any questions relating to the RFP should be directed to Julie Cantrell at jcantrell@azauditor.gov. Email inquiries will be acknowledged, and inquiries and responses will be posted on the Office's website (www.azauditor.gov) within a reasonable amount of time. Email inquiries will be accepted until 5:00 P.M. Mountain Standard Time on April 2, 2025. No responses will be provided for inquiries received after that date/time.
4. The Office will hold a preproposal conference scheduled for Thursday, March 27, 2025, at 2:00 p.m. (Mountain Standard Time), to provide information about the audits and to answer any questions. The conference will be held at the Auditor General's Office in Phoenix, at 2910 North 44th Street, 4th floor boardroom. For those unable to join in-person, you may request a virtual meeting link by sending an email to Julie Cantrell at jcantrell@azauditor.gov.

5. Information provided in the proposal, including cost, will be held confidential and will not be disclosed to competitors before selecting the Firm. However, proposals may be disclosed following selection of the contractor.

L. Proposal content

1. The technical portion of the proposal must not exceed 20 pages and must include a minimum of:
 - a. A brief statement of the Firm's understanding of the work to be done for each audit.
 - b. A work plan detailing the Firm's approach for completing the tasks outlined in Sections C and D of this RFP.
 - c. A plan for organizing and staffing the project with an estimate of time each project staff member will devote to the project, including:
 - An organization chart identifying the engagement partner and manager.
 - The names of engagement staff members.
 - The role of each staff member.
 - The percentage of effort (time) of each staff member for the contract period.
2. Bid amount
 - a. **Maricopa County Audit**—Using the Cost Proposal Form in Attachment B to this RFP, the Firm must submit its cost proposals for the following:
 - i. The estimated hours and cost per task, and the total fee for the work required to complete all work necessary to prepare the final performance audit report and participate in legislative briefings and hearings, including all travel and out-of-pocket expenses.
 - ii. The estimated hours and cost for the work required to complete all work necessary to prepare the final 6- and 18-month follow-up reports, including all travel and out-of-pocket expenses.
 - iii. A single hourly rate for any additional auditing procedures required in connection with the performance audit.
 - b. **Pima County Audit**—Using the Cost Proposal Form in Tab 1 of Attachment D to this RFP, the Firm must submit its cost proposals for the following:
 - i. The estimated hours and cost per task, and the total fee for the work required to complete all work necessary to prepare the final performance audit report and participate in legislative briefings and hearings, including all

travel and out-of-pocket expenses, excluding the work to complete the tasks outlined in Sections D(4)(b) and D(4)(c) of this RFP related to reviewing future expenditures and a sample of future projects.

- ii. The estimated hours and cost for the work required to complete all work necessary to prepare the final 6- and 18-month follow-up reports, including all travel and out-of-pocket expenses.
 - iii. A single hourly rate for any additional auditing procedures required in connection with the performance audit.
- c. **Pima County Audit (future expenditure and projects)**—Using the Cost Proposal Form in Tab 2 of Attachment D to this RFP, the Firm must submit its cost proposals for the following:
- i. The estimated hours and cost per task to complete the tasks outlined in Sections D(4)(b) and D(4)(c) of this RFP related to reviewing future expenditures and a sample of future projects, which the Firm will be required to complete only if Pima County voters approve extending the excise tax in November 2025.

3. Changes in work

Significant changes in the scope, character, or complexity of the work may be negotiated if it is mutually agreed that such changes are desirable and necessary. Contract changes defining, increasing, or limiting the work and compensation must be authorized in writing by the Auditor General prior to performing work.

4. References

A description of the Firm's expertise in evaluating multi-modal transportation systems and in regional transportation planning similar to that anticipated by this RFP. The following data should be included for at least 3 such performance audits.

- a. The date of the performance audit.
- b. The name and address of the client organization.
- c. The name and telephone number of the individual in the client organization who is familiar with the performance audit.
- d. Identification of any proposed subcontractors to be used for the project, a description of the subcontractor's experience, and a resume for each of the subcontractor's personnel.

5. Other items to be included in the proposal are as follows:

- a. A description of the offeror's organization.
- b. A copy of the offeror's most recent peer review report.
- c. The location of the office from which the work is to be performed.

- d. A description of the local office's capability to determine the reliability of computerized financial data.
- e. The resumes of key engagement staff members showing education and experience relevant to this engagement. Specify their level of participation, if any, in the engagements identified in item 4 below.

M. Proposal evaluation and selection

1. A selection committee will review and evaluate the proposals between April 15 and April 24, 2025. During that time, please be available to answer questions by telephone. As part of the final selection process, the Office reserves the right to:
 - a. Contact references from among those provided by the Firms as requested in the Proposal Content.
 - b. Request oral presentations or discussions with the Firms. Presenters from the Firms must include key members of the engagement team.
2. The Auditor General shall select the proposal judged most likely to meet the project's needs and objectives. Emphasis will be placed on:
 - a. Responsiveness to the objectives and issues described in the Request for Proposal.
 - b. Firm's related past experience and reputation.
 - c. Qualifications of staff assigned to the project.
 - d. Proposed work plan.
 - e. Engagement hourly and total costs.
3. A recommendation for contract award will be made to the Auditor General. Her decision will be final. The Auditor General will award the contract to the responsible Firm whose proposal is determined to be the most advantageous to the State.
4. A successful bidder will be notified by telephone with a confirmation letter and contract to follow. A sample contract is included herein (see Attachments C and E). The Auditor General reserves the right to:
 - a. Cancel this solicitation.
 - b. Reject any and all proposals.

- c. Select for contract negotiation the Firm's proposal that, in the Auditor General's judgment, best meets the Office's needs, regardless of any differences in estimated project costs between the Firm and all others.
- d. Negotiate a contract that covers selected parts of this proposal.

N. Other requirements

Prior to commencing work, the Firms selected are required to perform the following:

- 1. Execute a contract, a sample of which is included as a separate document (see Attachment C).
- 1. Provide an insurance certificate naming the State as an additional insured in the amounts stated in Section III (Insurance Requirements) of the sample contract.

Timeline for proposal process, status reports, briefings, and submission of audit reports

The following dates will apply unless the Office waives or modifies them in writing:

Maricopa County	
Event	Date
RFP released	March 19, 2025
Preproposal conference	March 27, 2025
Deadline for RFP questions and inquiries	April 2, 2025
Deadline for Firms to submit proposals	April 14, 2025
Estimated contract award and notice to proceed date	April 24, 2025
Work may begin date	April 25, 2025
Deadline for Firm to hold entrance conference	May 30, 2025
Deadline for Firm to submit project timeline	June 1, 2025
Firm provides written status reports to Auditor General	Monthly
Firm briefs Auditor General before briefing audited entities	Monthly
Firm briefs audited entities and Auditor General	Monthly
Deadline to submit report outline	January 8, 2026
Deadline for Firm to submit initial preliminary draft to Auditor General	February 4, 2026
Deadline for Firm to submit initial preliminary draft to audited entities and Auditor General	April 17, 2026
Deadline for audited entities to submit written responses to preliminary draft to Firm	April 29, 2026
Deadline for Firm to hold draft exit conference	May 1, 2026
Deadline for Firm to submit a revised report draft to Auditor General	May 6, 2026
Deadline for Firm to submit a revised report draft to audited entities and Auditor General	May 19, 2026
Deadline for audited entities to submit final written responses to the revised report draft to the Firm	May 27, 2026
Deadline for Firm to submit final report incorporating audited entities' written responses to Auditor General	May 28, 2026
Issue Report	June 2, 2026
Deadline for Firm to conduct initial follow-up	December 2, 2026
Deadline for Firm to conduct 18-month follow-up	December 2, 2027

Pima County	
Event	Date
RFP released	March 19, 2025
Preproposal conference	March 27, 2025
Deadline for RFP questions and inquiries	April 2, 2025
Deadline for Firms to submit proposals	April 14, 2025
Estimated contract award and notice to proceed date	April 24, 2025
Work may begin date	April 25, 2025
Deadline for Firm to hold entrance conference	May 30, 2026
Deadline for Firm to submit project timeline	June 1, 2026
Firm provides written status reports to Auditor General	Monthly
Firm briefs Auditor General before briefing audited entities	Monthly
Firm briefs audited entities and Auditor General	Monthly
Deadline to submit report outline	January 8, 2027
Deadline for Firm to submit initial preliminary draft to Auditor General	February 4, 2027
Deadline for Firm to submit initial preliminary draft to audited entities and Auditor General	April 19, 2027
Deadline for audited entities to submit written responses to preliminary draft to Firm	April 29, 2027
Deadline for Firm to hold draft exit conference	May 3, 2027
Deadline for Firm to submit a revised report draft to Auditor General	May 6, 2027
Deadline for Firm to submit a revised report draft to audited entities and Auditor General	May 19, 2027
Deadline for audited entities to submit final written responses to the revised report draft to the Firm	May 26, 2027
Deadline for Firm to submit final report incorporating audited entities' written responses to Auditor General	May 27, 2027
Issue Report	June 2, 2027
Deadline for Firm to conduct initial follow-up	December 2, 2027
Deadline for Firm to conduct 18-month follow-up	December 2, 2028