



**Yuma Metropolitan Planning Organization
REQUEST FOR PROPOSALS (RFP)
Professional General Accounting Services**

for the period

July 1, 2025 - June 30, 2026

Release Date: March 4, 2026

Submission Deadline: 3:00 p.m. (MST), March 30, 2026

Contact Person: Crystal Figueroa, Executive Director

Released By:

**Yuma Metropolitan Planning Organization
230 West Morrison Street, Yuma, Arizona 85364
(928) 783-8911**

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SECTION I: SOLICITATION

The Yuma Metropolitan Planning Organization, herein referred to as the “YMPO”, hereby solicits qualified Certified Public Accounting (CPA) firms, herein referred to as the “Offeror”, to provide year-end accounting and financial reporting services, including preparation of the YMPO’s Annual Comprehensive Financial Report (ACFR) and related audit-ready schedules for the fiscal year ending **June 30, 2026**.

Who May Respond:

Only Licensed CPA firms who are authorized to practice in the State of Arizona, or eligible to practice under applicable state reciprocity requirements, are qualified to respond to this RFP.

Closing Submission Date:

Proposals must be received at 230 West Morrison Street, Yuma, Arizona 85364, no later than 3:00 p.m. (MST) on **Monday, March 30, 2026**.

Inquiries:

For the purposes of this RFP, please contact Crystal Figueroa, Executive Director, cfigueroa@ympo.org.

All questions regarding this RFP must be submitted in writing to the designated point of contact above no later than **3:00 p.m. (MST) on Thursday, March 12, 2026**. Responses to all timely submitted questions will be posted on the YMPO website on **Monday, March 16, 2026**. Verbal inquiries will not be accepted. Only written responses posted by YMPO shall be considered official.

SECTION II: PROPOSAL SUBMISSION INSTRUCTIONS

Proposals must be submitted as one (1) original, five (5) hard copies, and one (1) USB drive containing an electronic version of the proposal. Proposals submitted via email or other electronic transmission methods **will not** be accepted. Offeror’s proposal shall be submitted in a sealed envelope clearly marked, “**Request for Proposals**”, and addressed to:

**Crystal Figueroa, Executive Director
Yuma Metropolitan Planning Organization
230 West Morrison Street
Yuma, Arizona 85364**

Failure to do so may result in premature disclosure of the proposal. It is the responsibility of the Offeror to ensure that the proposal is received by YMPO by the date and time specified above. Late proposals will not be considered.

SECTION III: GENERAL RFP CONDITIONS

Costs associated with Proposal Preparation

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by YMPO.

Right to Reject

YMPO reserves the right to reject any, and all, proposals received in response to this

RFP. A contract for the selected proposal will be based upon the factors described in this RFP.

Protests and Appeals

Any protest or appeals related to this RFP shall be submitted in writing to the YMPO in accordance with applicable procurement requirements. Failure to submit a timely written protest shall constitute a waiver of the right to protest.

Notification of Award

It is expected that a decision selecting the successful CPA firm will be made and approved by the YMPO Executive Board by **April 30, 2026**. Upon conclusion of final negotiations with the successful firm, all Offerors submitting proposals in response to this RFP will be informed in writing.

Small and Minority-Owned Business Participation

YMPO encourages participation by small and/or minority-owned businesses. For purposes of this solicitation, a small business is one that meets the applicable Small Business Administration (SBA) size standard under 13 CFR Part 121, as determined by the Offeror's primary NAICS code and SBA regulations. Minority-owned businesses include those owned by a woman.

SECTION IV: DESCRIPTION OF ENTITY AND FINANCIAL RECORDS

YMPO was established on February 3, 1983, as the Yuma metropolitan area's designated Metropolitan Planning Organization under federal law. YMPO serves as the lead agency for coordinating regional transportation and is responsible for planning, coordinating, and integrating activities necessary to maintain a comprehensive, cooperative, and continuing multi-agency transportation planning program. YMPO's activities are funded through a combination of federal, state, and local sources and are organized and authorized through an annual Unified Planning Work Program (UPWP) and budget. We operate in accordance with applicable federal requirements and administer multiple federal and state funds and maintain accounting records in compliance with GAAP, GASB and 2 CFR Part 200.

Its jurisdiction consists of the City of Yuma, Yuma County, the Cocopah Indian Tribe, the Town of Wellton, and the cities of San Luis and Somerton. The YMPO Executive Board is composed of elected officials, including three representatives from the Yuma City Council, two representatives from the Yuma County Board of Supervisors, and one representative each from the City of Somerton, City of San Luis, the Town of Wellton, the Cocopah Indian Tribe, and one appointed member of the Arizona State Transportation Board. The Board acts as a policy body coordinating transportation planning, traffic engineering, air quality conformity, and related implementation activities. The Board also has broad financial responsibilities, including the approval of the annual budget mentioned above and the establishment of accounting and budgetary controls.

The UPWP serves as YMPO's primary planning and financial management document and identifies approved work elements, tasks, budgets, and funding sources for each fiscal year. Financial records are maintained to track revenues and expenditures by

program, task, and funding source in accordance with applicable federal and state requirements. YMPO utilizes fund and grant-based accounting to support reimbursement requests, financial reporting, and audit compliance.

All accounting records are maintained in the YMPO office using QuickBooks accounting software. Accounting is maintained on a modified accrual basis. The payroll for approximately 12 employees is processed through ADP. YMPO maintains two checking accounts (General and Payroll) with a large banking institution, as well as three associated company credit cards for employees. In addition, YMPO maintains a separate account with the Yuma County Treasurer's Office. We utilize the federal de minimis indirect cost rate of 15% in accordance with 2 CFR 200 to recover indirect costs. The most recent complete financial audit was for the fiscal year ending June 30, 2025.

SECTION V: CONTRACT OPTIONS

Extensions

At the discretion of YMPO, the resulting contract may be extended for up to four (4) one-year periods. The cost for any option period shall be subject to negotiation and mutual agreement.

SECTION VI: SCOPE OF SERVICES AND SPECIFICATIONS

The purpose of this RFP is to obtain the services of a licensed CPA firm to provide year-end accounting and financial reporting services for YMPO, including preparation of the ACFR. The selected CPA firm shall prepare the YMPO's year-end journal entries, financial statements, supporting schedules, and federal award reporting based on financial records and documentation provided by management.

All accounting and financial reporting services shall be performed in accordance with all applicable federal and state accounting and financial reporting requirements.

These services are intended to support the YMPO's independent financial and compliance audit and do not include the performance of audit procedures or the issuance of an auditor's opinion.

Consulting services, if requested, shall be incidental to the primary accounting services and shall not include management decision-making, policy approval, or functions reserved to YMPO staff.

Detailed task requirements, deliverables, and performance expectations are provided in *Appendix A – Scope of Work* and incorporated herein by reference.

Performance

YMPO's financial records are to be prepared for the fiscal year ending June 30, 2026. The Offeror shall perform year-end accounting and financial reporting services necessary to prepare the YMPO's ACFR and related audit-ready schedules.

The accounting services shall be performed in a manner that supports YMPO's objective of submitting an ACFR for consideration under the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. While the award of the certificate cannot be guaranteed, the Offeror shall

prepare the ACFR and supporting documentation in a manner consistent with GFOA standards and best practices.

In addition to preparation of the ACFR, the Offeror shall coordinate with YMPO's independent auditors as necessary during the audit process. The Offeror shall also assist management, as requested, in addressing auditor inquiries related to the financial statements and supporting documentation.

Delivery Schedule

The Offeror shall prepare and submit draft financial statements and related schedules to YMPO management in sufficient time to allow for internal review and coordination with the independent auditors.

Final financial statements, ACFR, and supporting schedules shall be completed in accordance with the audit timeline established by YMPO and its independent auditors.

If the Offeror fails to perform the accounting services in accordance with the requirements, deliverables, or timelines specified in this RFP or the resulting contract, or delivers work products that do not conform to the provisions of the contract, YMPO may, by written notice of default, require corrective action, withhold payment, or terminate the contract in whole or in part.

Under certain extenuating circumstances, delivery schedules or performance requirements may be modified upon written request by the Offeror, with sufficient justification and prior written approval by YMPO.

Required deliverables may include, but are not limited to:

- Draft and final ACFR
- Year-end journal entry schedules
- SEFA and notes to SEFA
- Reconciliation of SEFA to the general ledger
- Audit-ready supporting schedules

A detailed list of anticipated audit-related deliverables and associated timing is provided in *Appendix C – Anticipated FY 2026 Audit Schedule of Deliverables*, for planning purposes only.

Price

The Offeror's proposed price shall be a fixed, all-inclusive price for the services described in this RFP. Pricing shall be submitted in accordance with *Appendix B – Price/Cost Proposal*. Possible contract renewals will be negotiated in due course.

Payment

Payment shall be made upon determination by YMPO that the required services have been satisfactorily performed. Should YMPO reject a report, YMPO's Executive Director will notify the Offeror in writing of such rejection giving the reason. The right to reject a report shall extend throughout the term of the contract and for ninety (90) days after the Offeror submits the final invoice for payment. Progress payments may be allowed. Final payment shall be made upon acceptance of the final ACFR and related deliverables.

Coordination with Management and Independent Auditors

The Offeror shall communicate regularly with YMPO management, including designated accounting staff and the Executive Director, throughout the year-end and audit preparation process. The Offeror shall coordinate with YMPO's independent auditors as necessary, including providing draft financial statements, supporting schedules, and responses to auditor inquiries.

Work Papers and Documentation

The Offeror shall maintain appropriate work papers and documentation supporting all accounting entries, financial statements, and schedules prepared under this contract. Upon request, such documentation shall be made available to YMPO management and independent auditors. Work papers shall be retained in accordance with applicable professional standards and record retention requirements.

Description of Funding Programs

YMPO administers and accounts for multiple federal, state, and local funding programs in support of transportation planning, transit planning, and related activities. These programs may include, but are not limited to, Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) funding sources, such as Metropolitan Planning (PL), State Planning and Research (SPR), Surface Transportation Block Grant (STBG), FTA Sections 5305(d), and 5310, and other discretionary or special purpose grants, including safety and planning initiatives.

YMPO also receives local match contributions, including cash (Entity Dues), which must be properly documented and reported in accordance with grant requirements. Accounting and financial reporting for these funds must support periodic reimbursement requests, year-end financial statements, and audit requirements. Current funding sources and related details are summarized in the table below:

Program	Source	Program Function	CFDA
PL	FHWA	State Planning/Research	20.205
PL SATO	FHWA	State Planning/Research	20.205
SPR	FHWA	State Planning/Research	20.205
STBG	FHWA	Surface Transportation	20.205
SS4A	SS4A	Highway Safety/Transportation Safety Planning	TBD
5305d/e	FTA	Transit Planning	20.205
5310	FTA	Transit	20.513
ADEQ	EPA	Air Quality	66.001
AZ Smart		Highway Safety/Transportation Safety Planning	
Local		Transit and Planning	

In-Kind		Transportation Planning	
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SECTION VII: OFFEROR'S TECHNICAL QUALIFICATIONS

Prior Governmental Accounting Experience

The Offeror shall demonstrate prior experience providing governmental accounting and financial reporting services to state or local governmental entities. Experience shall include preparation of ACFRs and related year-end financial statements. The Offeror shall identify recent engagements involving entities of similar size and complexity, including experience with federally funded programs subject to the requirements of 2 CFR Part 200.

The Offeror shall describe its prior experience providing governmental accounting and financial reporting services, including the names, addresses, contact persons, and telephone numbers of prior or current clients for whom similar services have been performed.

Experience should include the following categories:

1. Prior experience providing accounting services to a Metropolitan Planning Organization (MPO) or similar regional or transportation-related governmental entity.
2. Prior experience providing accounting services to governmental and/or quasi non-governmental entities.
3. Prior experience providing accounting services for programs funded by the State of Arizona.
4. Prior experience providing accounting and financial reporting support for programs financed with federal funds.
5. Prior experience supporting federally funded grant programs, including compliance with 2 CFR Part 200 and related reporting requirements.
6. Prior experience designing, maintaining, or supporting multi-fund governmental accounting systems, including cost allocation, indirect costs, and grant tracking.

Staff Qualifications

The Offeror shall identify key personnel who will be assigned to the engagement.

Descriptions shall include:

1. Accounting team makeup.
2. Overall supervision to be exercised.
3. Prior experience of individual team members in governmental accounting and financial reporting.

Only include resumes of staff proposed to be assigned to the engagement. Education, position in the firm, years and types of experience, continuing professional education, and states in which licensed as a CPA will be considered. The proposal shall describe the roles and responsibilities of assigned staff and the level of continuity YMPO can expect throughout the term of the contract.

Key personnel identified in the proposal shall not be replaced without prior written approval from YMPO. Any approved replacement must possess qualifications and experience equal to or greater than those originally proposed.

Understanding of work to be performed

The Offeror shall demonstrate the ability to perform year-end accounting and financial reporting services in a timely, accurate, and professional manner. The proposal shall describe the Offeror's approach to meeting required deadlines, coordinating with client management and independent auditors, and ensuring the accuracy and completeness of financial statements and supporting schedules.

The Offeror shall demonstrate their understanding of the scope, complexity, and requirements of the accounting and ACFR preparation services described in this RFP. The proposal shall describe the Offeror's approach to preparing year-end adjusting entries, financial statements, supporting schedules, and federal award reporting, as well as coordination with the YMPO's independent auditors.

Organization, Size, and Structure

The Offeror shall describe the firm's organizational structure, size, and resources available to perform the services described in this RFP. The proposal shall identify the office location(s) from which services will be provided and describe the firm's capacity to support year-end accounting and financial reporting services.

Certifications

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP. The publications listed in the Certifications (*Section X*) will not be provided to potential Offerors by YMPO, because YMPO desires to contract only with an Offeror who is already familiar with these publications.

SECTION VIII: PROPOSAL EVALUATION

Non-Responsive Proposals

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accord with the terms of this RFP.
2. The proposal does not include the Certifications.
3. The proposal does not give one set price.
4. The proposal does not provide sufficient information to allow the evaluation committee to determine the Offeror's ability to perform the required accounting services in compliance with applicable federal and state requirements.

Review Process

YMPO may, at its discretion, request presentations or conduct discussions with any or all Offerors, to clarify proposals or to address minor modifications, provided such discussions are conducted fairly and do not materially alter the scope of services or the basis for evaluation set forth in this RFP.

YMPO reserves the right to make an award without further discussion of the proposals submitted. Accordingly, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

YMPO contemplates award of the contract to the preferred Offeror determined to be best

qualified based on the evaluation criteria set forth in this RFP and after a written determination that the compensation is fair and reasonable. A first and second ranked Offeror recommendation will be submitted to the YMPO Executive Board for final approval. Should the first ranked Offeror withdraw or be unable to successfully negotiate a contract, YMPO may proceed to award the second ranked Offeror.

Evaluation

Evaluation of each proposal will be based on the following criteria:

Factors	Max Pts
1. Relevant experience in Governmental Accounting Services	25
a. Prior experience providing accounting services to Metropolitan Planning Organizations.	10
b. Prior experience providing accounting services to similar programs funded by State of AZ.	5
c. Prior experience providing accounting services to similar programs funded by Federal Government.	5
d. Prior experience providing accounting services to similar county or local governments.	5
2. Organization, size, and structure of firm:	15
a. Adequate size of the firm.	5
b. Minority/Women or Small Business consideration.	5
c. Firm has had a satisfactory Peer Review.	5
3. Qualifications of staff assigned:	25
a. Accounting team composition and assigned roles.	10
b. Overall supervision to be exercised.	5
c. Relevant experience of assigned accounting staff with governmental accounting, GASB standards, and federally funded programs.	10
4. Offeror's understanding of the Scope of Work:	15
a. Proposal shows evidence of adequate coverage.	5
b. Realistic timelines and work plans for recurring and annual accounting tasks.	5
c. Approach to staff training, continuity, and responsiveness to YMPO needs.	5
5. Cost	20
Maximum Total Points	100

SECTION IX: FEDERAL AND STATE CONTRACT REQUIREMENTS

This procurement, and any resulting contract, are federally assisted through funding administered by the Arizona Department of Transportation (ADOT), Multimodal Planning Division (MPD), and are therefore subject to applicable federal and state requirements.

The successful Offeror shall comply with all applicable provisions of Title 2 of the Code of Federal Regulations (2 CFR) Part 200, including Subpart D (Procurement Standards) and Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), as well as all applicable requirements imposed by the U.S. Department of Transportation (USDOT), the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), and ADOT.

The ADOT Mandatory Contract Terms and Conditions for Subrecipient Procurement, as provided by ADOT MPD, are hereby incorporated, by reference, and shall apply to the extent relevant to the scope of professional services under this contract. Provisions that are clearly applicable only to construction activities, acquisition of goods, rolling stock, equipment procurement, or physical infrastructure projects shall not apply to this solicitation, or any resulting contract.

Without limitation, the successful Offeror shall comply, as applicable, with requirements related to federal and state monitoring and access to records; certification of cost allowability; record retention; administrative remedies and termination for cause or convenience; suspension and debarment; conflict of interest disclosure; anti-lobbying restrictions; mandatory disclosures under 2 CFR 200.113; prohibition on certain telecommunications and video surveillance equipment or services in accordance with 2 CFR 200.216; immigration and E-Verify compliance; Americans with Disabilities Act (ADA) compliance; drug-free workplace requirements; energy conservation policies; and incorporation of applicable federal provisions.

In addition, the successful Offeror shall comply with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. § 2000d et seq.), and all related nondiscrimination statutes, regulations, and directives, including but not limited to 49 CFR Part 21 and 49 CFR Part 26. No person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity funded in whole or in part with federal assistance. The successful Offeror shall take all necessary actions to ensure compliance with Title VI and applicable Disadvantaged Business Enterprise (DBE) requirements, as required by USDOT and ADOT.

Compliance with these federal and state requirements shall be a material condition of the contract, and failure to comply may result in remedies as provided under applicable law, regulation, and contract term.

SECTION X: CERTIFICATIONS, CONFIDENTIALITY, AND PROFESSIONAL STANDARDS

Certifications

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices quoted in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accounting firm in the state of Arizona.
- G. The individual signing certifies that the Offeror possesses the professional qualifications, experience, and technical expertise necessary to perform governmental accounting services in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) standards, and applicable federal and state requirements.
- H. The individual signing certifies that all personnel proposed to perform accounting services under this contract meet applicable continuing professional education (CPE) requirements relevant to governmental accounting and federally funded programs, as applicable.
- I. The individual signing certifies that he/she provided a copy of the latest external quality control (peer) review, which has been performed over the last three years.
- J. The individual signing certifies that he or she has read and understands the following publications and requirements, as applicable to the accounting services proposed:

- a. Generally Accepted Accounting Principles (GAAP)
 - b. Governmental Accounting Standards Board (GASB) pronouncements
 - c. Title 2 of the Code of Federal Regulations (2 CFR Part 200, et seq.)
 - d. Applicable USDOT, FHWA, FTA, and ADOT financial management and compliance requirements
- A. The individual signing certifies that he or she has read, understands, and agrees to comply with all requirements contained in this Request for Proposals, including the scope of accounting services and applicable program, grant, and contract requirements.
- B. The individual signing certifies that the Offeror and any personnel proposed to perform services under this contract are not suspended, debarred, or otherwise excluded from participation in federal, state, or local government contracts, and do not have a record of substandard professional work. Any past violations of state, federal, or AICPA professional standards must be disclosed.
- C. The individual signing certifies that the Offeror does / does not carry professional liability (malpractice) insurance applicable to accounting services.

Dated this _____ day of _____, 2026

Offeror's Firm Name

Signature of Offeror's Representative

(Printed Name and Title of Individual Signing)

Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to YMPO, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who much have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, YMPO's Executive Director in the event the Offeror determines or has reason to suspect a breach of this requirement.

AICPA Professional Standards

All services performed under this contract shall be conducted in accordance with applicable professional standards issued by the American Institute of Certified Public Accountants (AICPA), including the AICPA Code of Professional Conduct. Accounting services shall comply with the Statements on Standards for Accounting and Review Services (SSARS) and, where applicable, the Statements on Standards for Consulting Services (SSCS).

The Contractor shall perform services in a manner that does not impair auditor independence or conflict with Government Auditing Standards, 2 CFR Part 200, or other applicable federal and state requirements. Management responsibility for financial records and financial statements shall remain with the Agency.

Nothing in these standards shall be interpreted to permit the accounting firm to perform audit or attestation services under this contract.

APPENDIX A – SCOPE OF WORK PROFESSIONAL GENERAL ACCOUNTING SERVICES

The accounting firm shall perform the following services, as necessary and appropriate to complete the engagement:

- Assist YMPO management with year-end close activities, including reconciliation of balance sheet accounts and resolution of variances identified during financial statement preparation.
- Prepare year-end adjusting and closing journal entries in accordance with GAAP and GASB standards, based on financial information, schedules, and supporting documentation provided by management.
- Prepare the draft and final Annual Comprehensive Financial Report (ACFR), including government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information (RSI), and other supplementary schedules.
- Review prior-year ACFR, audit findings, and management comments, and address applicable items in preparation of the current-year ACFR and related supporting schedules.
- Assist YMPO management, as requested, with the preparation of draft responses to audit findings related to financial reporting matters.
- Prepare and reconcile audit lead schedules, trial balances, and financial statement support required for the annual audit.
- Prepare the Schedule of Expenditures of Federal Awards (SEFA), including applicable Assistance Listing Numbers, pass-through information, and reconciliation to the general ledger.
- Prepare Single Audit–related schedules and supporting documentation in accordance with Uniform Guidance (2 CFR Part 200).
- Provide technical accounting expertise related to new or existing GASB pronouncements and ensure proper implementation in the financial statements.
- Prepare Management’s Discussion and Analysis (MD&A) and other required financial report narratives based on information provided by management.
- Incorporate audit adjustments and finalize all financial statements and schedules resulting from the audit process.

Coordination and Communication

The accounting firm shall coordinate directly with YMPO management and YMPO’s independent auditors to support the audit process. Services shall include:

- Coordinate and track Prepared By Client (PBC) schedules and documentation requested by the independent auditors, in coordination with YMPO staff.
- Responding to auditor requests related to accounting records, financial statements, SEFA, and audit schedules.
- Preparing proposed audit adjustments, as necessary, for management review and approval.
- Participating in meetings or communications during planning, fieldwork, and reporting phases, as requested.

Reports and Deliverables

Deliverables under this contract shall include, as applicable:

- Draft and final ACFR suitable for audit issuance and submission to oversight agencies and grantors.
- Final SEFA and related supporting schedules.
- Final adjusting and closing journal entries approved by management.
- Audit-ready financial statement workpapers and schedules.
- All deliverables shall be provided in electronic format and made available to YMPO and its independent auditors.

Post-Audit Support

The accounting firm shall provide post-audit support, including preparation of final adjusting entries and delivery of finalized ACFR and related files following audit completion.

General Conditions

Accounting services may be performed remotely to the extent practicable, subject to access to records and personnel. Any on-site work shall be coordinated in advance with YMPO staff. All work papers and documentation shall be retained in accordance with applicable professional standards and record retention requirements.

APPENDIX B – PRICE/COST PROPOSAL

Offerors submit a separate Price/Cost Proposal that includes a single, fixed, all-inclusive fee for the performance of the services described in this RFP. The Price/Cost Proposal shall be submitted as a standalone document and shall not be included in the Technical Proposal.

The proposed fee shall include all labor, supervision, travel, materials, reports, and any other costs necessary to complete the Scope of Work. No additional compensation shall be permitted unless approved in writing by YMPO.

Price will be evaluated as one factor in the selection process and will not be the sole basis for award. YMPO will determine whether proposed compensation is fair and reasonable in accordance with A.R.S. § 41-2538 and applicable federal requirements.

A. Base Year Pricing

Service Description: FY 2026 Professional General Accounting Services (Fiscal Year Ending June 30, 2026)

Fixed Fee Amount: \$ _____

- The fee shall be single, fixed, and all-inclusive.
- The fee shall cover all costs necessary to complete the services described in the Scope of Work.
- YMPO will not reimburse costs exceeding the fixed fee.

B. Additional Pricing Conditions

All prices shall remain firm for the base contract period. Any services requested outside the Scope of Work shall require prior written authorization from YMPO and may be subject to a separate negotiated amendment.

D. Cost Certification

The Offeror certifies that the pricing submitted is fair and reasonable and represents the Offeror's best pricing for the services described in this RFP.

Authorized Signature: _____

Printed Name and Title: _____

Firm Name: _____

Date: _____

APPENDIX C – ANTICIPATED FY 2026 AUDIT SCHEDULE OF DELIVERABLES

The audit schedule deliverables are provided for planning and coordination purposes only. Actual timing and deliverables may be adjusted in coordination with YMPO's independent auditors and are subject to change. Certain planning and coordination activities may occur prior to the start of the contract term in support of the fiscal year ended June 30.

Anticipated FY 2026 Audit Schedule Deliverables	
Date	Proposed Action
6/1/26	Preliminary control documentation requests and coordination
6/25/26	Audit Team Electronic (Test of Control Selections)
7/28/26-8/3/26	Year-end accounting close and remote accounting support
8/31/26	Deadline for all deliverables, PBC schedules and documentation, trial balance, account reconciliations, closing entries, and SEFA provided to auditors
10/1/26	Draft ACFR provided to YMPO management prior to submission to the audit firm
10/6/26	Audit (field work)
11/12/26	Final draft financial statements provided to audit firm
12/3/26	Financial Statement Issuance
12/3/26	Copies of Annual Comprehensive Financial Report (ACFR) & Single Audit Reporting Package to provide to Board
12/9/26	Financial Statement Presentation to Audit Committee and Executive Board
12/10/26	Financial Statement Presentation to Executive Board
12/23/26	Submit GFOA COA Application
12/31/26	Deadline for Single Audit reporting package submission
12/31/26	Submit Single Audit to Federal Audit Clearinghouse