



**Yuma Metropolitan Planning Organization
REQUEST FOR PROPOSALS (RFP)
Independent Financial Auditing 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**

Contents

Section I: Solicitation	3
Who May Respond	3
Closing Submission Date	3
Inquiries	3
Section II: Proposal Submission Instructions.....	3
Section III: General RFP Conditions.....	3
Costs associated with Proposal Preparation	3
Right to Reject	4
Protests and Appeals	4
Notification of Award.....	4
Small and Minority-Owned Business Participation.....	4
Section IV: Description of Entity and Financial Records	4
Section V: Contract Options	5
Extensions	5
Section VI: Scope of Services and Specifications	5
Performance	5
Delivery Schedule	6
Price.....	6
Payment.....	6
Audit Review and Communication.....	6
Work Papers and Documentation.....	7
Description of Funding Programs	7
Section VII: Offeror's Technical Qualifications	8
Prior Auditing Experience	8
Staff Qualifications	8
Understanding of work to be performed	8
Organization, Size, and Structure.....	8
Certifications	8
Section VIII: Proposal Evaluation	9
Non-responsive Proposals	9
Review Process	9
Evaluation	10
Section IX: Federal and State Contract Requirements	11
Section X: Certifications, Confidentiality, and Professional Standards.....	12
Certifications	12
Confidentiality	14
AICPA Professional Standards	14
Appendix A – Scope of Work.....	15
Appendix B – Price/Cost Proposal	17
Appendix C – Anticipated Audit Schedule.....	18

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 independent financial auditing services for the fiscal year ending **June 30, 2026**.

Who May Respond:

Only Licensed CPA firms who are in compliance with “Generally Accepted Government Auditing Standards” are qualified to respond to the RFP.

Closing Submission Date:

Proposals must be received at 230 West Morrison Street, Yuma, Arizona 85364, no later than 3:00 p.m. 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 inquirers will not be accepted. Only written responses posted by YMPO shall be considered official.

Inquiries on prior or last audit can be found on the YMPO website, www.ympo.org, under Plans and Programs UPWP FY2024-2025 – Yuma Metropolitan Planning Organization.

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.

Our 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 the 2 CFR Part 200 to recover indirect costs. The most recent complete financial audit was for the fiscal year ending June 30, 2025.

The total current expenditure budget for the audit period is expected to exceed \$1,000,000.

SECTION V: CONTRACT OPTIONS

Extensions

At the discretion of YMPO, this audit 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 CPA firm to conduct the audit of YMPO's financial statements. The selected CPA firm shall perform the audit in accordance with all applicable audit guides, standards, or compliance requirements issued by federal or state oversight agencies having jurisdiction over YMPO's programs. If applicable, based on federal expenditure thresholds, the scope of services may also include a Single Audit in accordance with the requirements of 2 CFR Part 200, Subpart F.

The audit is intended to provide an independent opinion on the fair presentation of YMPO's financial statements and compliance with applicable federal requirements. Detailed task requirements, deliverables, and performance expectations are provided in *Appendix A – Scope of Work* and incorporated herein by reference

Performance

Audit performance shall reflect a level of professional quality, diligence, and independence appropriate for a public-sector entity administering federal and state funds.

The Offeror shall plan and conduct the audit to obtain reasonable assurance that the financial statements are free of material misstatement, whether due to error or fraud, and that YMPO is in compliance with applicable laws, regulations, and grant requirements. The Offeror is expected to communicate significant audit matters, internal control deficiencies, and compliance issues in a timely and clear manner and to coordinate with management throughout the audit process.

The audit shall be conducted in a manner that supports YMPO's objective of producing accurate, complete, and transparent financial statements suitable for submission for consideration under the Government Finance Officers Association (GFOA) Certificate of

Commented [LL1]: What level of audit work, quality, and deliverables we expect and how success will be judged. "What does a good audit look like to YMPO"

Achievement for Excellence in Financial Reporting Program. While achievement of the certificate cannot be guaranteed, the auditor is expected to apply professional judgment, technical expertise, and best practices consistent with GFOA standards.

Delivery Schedule

The Offeror shall prepare and submit draft audit reports and required auditor communications to YMPO management in sufficient time to allow for internal review and coordination. The Offeror shall audit the financial statements and related schedules prepared by YMPO and/or its accounting services provider.

Final audit reports, including the Independent Auditor's Report and other required compliance reports, shall be completed in accordance with the audit timeline established by YMPO and in compliance with applicable federal and state requirements.

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.

If the Offeror fails to deliver the audit reports within the time schedule specified herein or delivers reports that do not conform to the provisions of this contract, YMPO may, by written notice of default, terminate the contract in whole or in part. Under certain extenuating circumstances, the delivery schedule may be extended upon written request by the Offeror, with sufficient justification and written approval by YMPO.

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 audit services have been satisfactorily performed in accordance with the terms of the contract and applicable professional standards. YMPO reserves the right to withhold payment for services that do not conform to contractual requirements until such deficiencies are corrected to YMPO's satisfaction.

Progress payments may be allowed based on the completion of agreed-upon audit phases, such as planning, interim fieldwork, and final fieldwork, as specified in the contract or mutually agreed-upon schedule.

Final payment shall be made upon the issuance and delivery of all required independent auditor's reports and related communications required under applicable auditing standards, including reports on the financial statements and internal control and compliance, as applicable. Payment shall not be contingent upon the outcome of the audit or the receipt of any external recognition or certification.

Audit Review and Communication

All audit reports prepared under this contract will be reviewed by YMPO and its funding sources to ensure compliance with all applicable federal and state guidelines and regulations. The Offeror shall communicate audit results and required communications to those charged with governance, including the YMPO Audit Committee, and address any questions or requested clarifications prior to final issuance of audit reports. The Offeror

shall present the audit and audit results to the YMPO Executive Board at the December 2026 meeting and be available to answer questions and discuss audit findings, internal control matters, compliance issues, and any required corrective actions. Offeror should anticipate that correspondence with the funding sources may be necessary to respond to questions related to the audit. In some instances, a funding source may require that the audit reports be mailed directly from the auditor.

Work Papers and Documentation

The Offeror shall maintain appropriate audit work papers and supporting documentation in accordance with applicable AICPA auditing standards, Government Auditing Standards (GAGAS), and any other applicable federal and state requirements. Audit work papers shall provide sufficient documentation to support the auditor’s opinions, findings, and conclusions. Audit work papers shall be made available for review by YMPO management and oversight agencies, upon request, to the extent permitted by applicable professional standards and confidentiality requirements. Audit documentation shall be retained for the period required by applicable professional standards, federal and state record retention requirements, and grant program 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 and in-kind match, which are subject to audit and must be evaluated for compliance with applicable federal and grant program 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	20.205
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	

SECTION VII: OFFEROR'S TECHNICAL QUALIFICATIONS

Prior Auditing Experience

The Offeror should describe their prior auditing experience including the names, addresses, contact persons, and telephone numbers of prior organization audited.

Experience should include the following categories:

1. Prior experience auditing a Metropolitan Planning Organization.
2. Prior experience auditing governmental and/or quasi non-governmental entities.
3. Prior experience auditing programs funded by the State of Arizona.
4. Prior experience auditing programs funded by the Federal government.
5. Prior experience auditing other entities subject to OMB "Subpart F".
6. Prior experience designing, advising, or auditing multi-funded accounting systems.

Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the audits.

Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.

Only include resumes of staff to be assigned to the audits. Education, position in the firm, years and types of experience, continuing professional education, states in which licensed as a CPA, will be considered.

Understanding of work to be performed

The Offeror shall demonstrate an understanding of the scope and requirements of the audit services to be performed. The proposal shall describe the Offeror's approach to conducting the audit in accordance with Government Auditing Standards and 2 CFR Part 200, Subpart F, as applicable, including planned audit procedures, coordination with Agency staff, and delivery of required reports within established timelines.

The Offeror shall demonstrate experience auditing governmental entities of similar size and complexity while maintaining auditor independence.

Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Offeror should include a copy of the most recent Peer Review, and such review shall have included an audit of governmental entity and an audit performed in accordance with 2 CFR 200, Subpart F.

Certifications

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP (see [Section X: Certifications](#)). The publications listed in the Certifications 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, in general, follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal does not give one set price.
5. The proposal does not provide sufficient information to allow the evaluation committee to determine the Offeror's ability to perform the required auditing services in compliance with all applicable federal and state guidelines and 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 responsible Offeror determined to be best qualified based on the evaluation criteria set for 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 of Directors 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. Prior experience auditing and/or designing accounting systems:	25
a. Prior experience auditing Metropolitan Planning Organizations.	10
b. Prior experience auditing similar programs funded by State of AZ.	5
c. Prior experience of auditing similar program funded by Federal Government.	5
d. Prior experience auditing similar county or local governments.	5
2. Organization, size, and structure of Offeror's firm:	15
a. Adequate size of the firm.	5
b. Minority/small business consideration.	5
c. Firm has had a satisfactory Peer Review.	5
3. Qualifications of staff to be assigned to the audits to be performed:	25
a. Audit team makeup.	10
b. Overall supervision to be exercised.	5
c. Prior experience of the individual audit team members.	10
4. Offeror's understanding of work to be performed:	15
a. Proposal evidences adequate coverage.	5
b. Realistic time estimates of each audit step.	5
c. Staff training.	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 terms.

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 meets the independent standards of the Government Auditing Standards.
- H. The individual signing certifies that he/she is aware of and, all individuals to be assigned to the audit have met the GAO Continuing Education Requirement, and that 24 hours of this education have been in subjects directly related to the auditing of government grants by individuals.
- 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/she has read and understands the following publications relative to the proposed audits:
 - 1. *Government Auditing Standards*
 - 2. "Guidelines for Financial and Compliance Audits of Federally Assisted Programs"
 - 3. "Compliance Supplement for Single Audits of State of Local Governments"
 - 4. 2 CFR 200 (et seq.)

- K. The individual signing certifies that he/she has read and understands all of the information in the Request for Proposal, including the information on the programs/grants/contracts to be audited.
- L. The individual signing certifies that the Offeror, and any individuals assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended, and is not otherwise excluded from participation in federal, state, or local government contracts, in accordance with applicable laws and regulations (if the Offeror of any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed).
- M. The individual signing certifies that the Offeror **does / does not** carry professional malpractice insurance.

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 must 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

AICPA Code of Professional Conduct §1.400.055 — Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits:

"Engagements for audits of government grants, government units, or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules, and regulations, in addition to GAAS. If a member accepts such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules, and regulations, the member is obligated to follow such requirements, in addition to GAAS. Failure to do so is a violation of the Acts Discreditable Rule (§1.400.001) unless the member discloses in his or her report that such requirements were not followed and the applicable reasons for not following the requirements."

APPENDIX A – SCOPE OF WORK FINANCIAL AUDITING SERVICES

The audit firm shall perform the following efforts as necessary and appropriate to complete the engagement:

- Conduct an audit of YMPO's financial statements, including governmental activities and each major fund, for the fiscal year(s) under audit.
- Express an opinion on whether the financial statements are presented fairly, in all material respects, in conformity with U.S. GAAP.
- Evaluate the presentation and classification of funds, major fund determination, and required disclosures.
- Assess accounting estimates and significant assumptions for reasonableness.
- Consider subsequent events that may require disclosure or adjustment.

Internal Control and Compliance

- Obtain an understanding of internal control relevant to the audit.
- Assess the risk of material misstatement due to fraud or error.
- Evaluate internal control over financial reporting.
- Perform procedures to determine compliance with laws, regulations, contracts, grant agreements, and budgetary requirements that could have a material effect on the financial statements.
- Communicate any significant deficiencies or material weaknesses identified.

Federal Awards and Single Audit

A Single Audit shall be performed when YMPO expends \$1,000,000 or more in federal awards during the fiscal year, in accordance with 2 CFR 200.501.

If YMPO meets the threshold requiring a Single Audit, the auditor shall:

- Perform a Single Audit in accordance with 2 CFR Part 200, Subpart F.
- Audit the Schedule of Expenditures of Federal Awards (SEFA).
- Determine major federal programs.
- Test internal control over compliance for major programs.
- Perform compliance testing in accordance with the OMB Compliance Supplement.
- Issue all reports required under the Uniform Guidance.
- Assist with preparation and submission of the Data Collection Form, with YMPO retaining auditee responsibility.

Fraud, Noncompliance, and Related Matters

- Inquiry of management regarding known or suspected fraud.
- Perform procedures to identify risks of fraud or noncompliance.
- Evaluate allegations of fraud, waste, or abuse, if any.
- Report identified instances in accordance with applicable auditing standards.

Other Audit Considerations

- Evaluate related party relationships and transactions.
- Review contingencies, guarantees, litigation, and claims.
- Evaluate capital assets, depreciation, and other long-term obligations.
- Perform required procedures on required supplementary information (RSI).

- Review other information included in the reporting package for material inconsistency.

Reports and Deliverables

The auditor shall issue, as applicable:

- Independent Auditor's Report on the Financial Statements
- Report on Internal Control over Financial Reporting and Compliance
- Single Audit reports
- Management Letter
- Required communications to those charged with governance

Coordination and Communication

YMPO will designate a primary staff contact to coordinate audit activities. The auditor shall:

- Meet with YMPO staff during planning, fieldwork, and reporting phases, to include in-person and teleconference meetings.
- Communicate audit progress, findings, and proposed adjustments in a timely manner.
- Be available to present audit results to YMPO management, the Audit Committee, or the Executive Board, if requested.

General Conditions

Audit 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. The auditor shall maintain all working papers in accordance with professional standards and retain them for the period required by law.

APPENDIX B – PRICE/COST PROPOSAL

Offerors shall submit a separate Price / Cost Proposal that includes a single, fixed, all-inclusive fee for the performance of the financial auditing service described in this RFP for the fiscal year ending June 30, 2026. The proposed fee shall include all labor, supervision, travel, materials, reports, and any other costs necessary to complete the audit in accordance with the Scope of Work.

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.

The Price/Cost Proposal shall clearly identify the proposed fee structure and any assumptions related to the Scope of Work. Contingent pricing or costs outside the Scope of Work are not permitted.

A. Base Year Pricing

Service Description: FY 2026 Financial Auditing 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 anticipated audit schedule and deliverables are provided for planning and coordination purposes only. Actual timing and deliverables may be refined and adjusted in coordination with YMPO based on audit planning, fieldwork requirements, availability of records, and applicable reporting deadlines.

Certain planning and coordination activities may occur prior to the start of the contract term in preparation for the audit of the fiscal year ended June 30, 2026. The final audit schedule will be mutually agreed upon following contract award and completion of the auditor’s initial planning and risk assessment procedures.

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