

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 a performance audit and sunset review for each of the following entities:

1. **Arizona Board of Athletic Training (Athletic Training Board)**—The performance audit must be completed and a final report, including findings and recommendations, must be submitted to the Office no later than November 17th, 2026.
2. **Arizona Board of Homeopathic and Integrated Medicine Examiners (Homeopathic Board)**—The performance audit must be completed and a final report, including findings and recommendations, must be submitted to the Office no later than January 20th, 2027.
3. **Arizona State Board of Psychologist Examiners (Psychologist Examiners Board)**—The performance audit must be completed and a final report, including findings and recommendations, must be submitted to the Office no later than March 22nd, 2027.

A firm must bid on each auditee individually and may bid for one or more of the auditees. Each performance audit contract will be awarded separately.

B. Background

- **Athletic Training Board**—The Athletic Training Board was established in 2000 and is responsible for issuing and renewing licenses to athletic trainers, investigating and resolving complaints, and providing information to the public regarding licensees. According to the 2024-2026 [Arizona Master List](#), in fiscal year 2024, the Board had 831 licensees and received 12 complaints. The Athletic Training Board shares staff with the Arizona Board of Occupational Therapy Examiners, which was just audited (see report [25-113](#) to see issues identified with the Arizona Board of Occupational Therapy Examiners). Finally, see our [website](#) for our prior performance audit of the Athletic Training Board (see report 18-106).
- **Homeopathic Board**—The Homeopathic Board was established in 1980 and is responsible for issuing and renewing licenses to homeopathic physicians, investigating and resolving complaints, and providing information to the public regarding licensees. See our [website](#) for our prior performance audits of the Homeopathic Board (see reports 07-07 and 85-7).

- **Psychologist Examiners Board**—The Psychologist Examiners Board was established in 1985. It is responsible for issuing licenses to qualified psychologists and behavior analysts, investigating and resolving complaints, and providing information to the public regarding licensees. According to the 2024-2026 [Arizona Master List](#), in fiscal year 2024, the Board had 1,191 behavior analyst licensees and 2,165 psychologist licensees. In addition, in fiscal year 2024, the Psychologist Examiners Board received 17 behavior analysis-related complaints and 34 psychologist-related complaints. See our [website](#) for our prior performance audits of the Psychologist Examiners Board (see reports 19-104, 99-13, 89-3, 79-6).

C. Work statement

The selected Firms must:

1. After receiving formal “Notice to Proceed” from the Office, make all necessary off-site preparations and provide ongoing project administration and management for the selected Firm to execute the project with minimal support from the Office.
2. Organize, schedule, and facilitate a project entrance conference no later than February 9th, 2026, for Athletic Training Board, February 9th, 2026, for Homeopathic Board, and February 9th, 2026, for Psychologist Examiners Board, by video or teleconference if necessary, with representatives from the Auditee and the Office. The purpose of this entrance conference is to introduce the Firm, establish workspace if needed, identify liaisons, determine a periodic meeting schedule, and discuss the scope and time frame for the audit.
3. Conduct preliminary planning work for completing the tasks outlined in Section C(4)-(7). This work must include, but is not limited:
 - a. Assessing the availability of the Auditee’s data relevant to the audit areas, including interviewing Auditee staff to determine what data the Auditee maintains 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.
 - c. 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.

- d. Performing any other work the Firm deems necessary for completing the tasks outlined in Section C(4)-(7) in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, including but not limited to developing work plans, conducting initial interviews with Auditee staff, and completing work to gain an understanding of the areas to be reviewed.

4. Address the following areas for the Auditee:

- a. Evaluate if the Auditee reviews applications for and issues and/or denies initial and renewal licenses/certificates based on applicant qualifications as required by statute and rule by:
 - i. Reviewing relevant criteria, including the statutory and rule requirements applicants must meet to receive an initial and renewal license/certificate from the Auditee, and the National State Auditors Association's (NSAA) NSAA's Guidance for Carrying Out a Regulatory Program.
 - ii. Gaining an understanding of the Auditee's overall licensing/certification process to facilitate audit testwork, including staff roles and responsibilities and process steps for receiving, storing, and reviewing applications and associated documentation. At a minimum, this step should include reviewing the Auditee's written policies, procedures, standard work, and/or other staff guidance documents related to its process for reviewing applications for initial and renewal licenses/certificates to determine if the applicants are qualified. If the Auditee lacks written policies and procedures or other written guidance related to its licensing process, gaining an understanding of the process should include interviewing and observing Auditee licensing staff.
 - iii. After gaining an understanding of the Auditee's licensing/certification process, assessing whether the process and internal controls (e.g. policies and procedures, checklists, reviews, etc.) appear adequately designed to help ensure applicable requirements are met.
 - iv. If the Auditee's licensing data is available and reliable, determining the total population of initial/renewal applications the Auditee received and approved/denied in fiscal year 2025. The Firm agrees to follow the steps set forth in Section C(3)(c) of this Agreement if the Auditee's data is unavailable or unreliable.
 - v. Reviewing applicant files and associated documentation for licenses/certificates issued and renewed in fiscal year 2025 to determine if the Auditee received/reviewed documentation demonstrating the applicant met the qualifications required by statute and rule; and determining if the Auditee correctly approved or denied the application based on the applicant's qualifications/lack of qualifications. Depending on the size of the population, this review may be conducted on a sample basis.

- vi. If the Auditee did not issue and/or deny initial or renewal licenses/certificates based on applicant qualifications, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - vii. Developing recommendations to address the condition and the identified causes.
- b. Evaluate if the Auditee reviewed and either approved or denied initial and renewal licenses/certificates within time frames established in rule by:
- i. Reviewing applicable time frame requirements in rule, including time frames for administrative and substantive review.
 - ii. Assessing whether the Auditee's licensing/certification process and internal controls (e.g. tracking or reports) appear adequately designed to help ensure time frames are met.
 - iii. If the Auditee's licensing data is available and reliable, assessing whether the Auditee issued or denied initial and renewal licenses/certificates in fiscal year 2025 within time frames established in rule. The Firm agrees to follow the steps set forth in Section C(3)(c) of this Agreement if the Auditee's data is unavailable or unreliable.
 - iv. If the Auditee did not issue or deny initial and renewal licenses/certificates within the time frames established in rule during fiscal year 2025, determining the primary reasons causes and identifying the impacts (e.g. fiscal, health, welfare, operational). This review can be done on a sample basis and/or in conjunction with the file review of licenses/certificates to verify the applicant met the qualifications required by statute and rule.
 - v. Developing recommendations to address the condition and the identified causes.
- c. Evaluate if the Auditee opens, prioritizes, investigates, and adjudicates complaints consistent with statute, rule, the Arizona Agency Handbook, NSAA's Guidance for Carrying Out a Regulatory Program, and/or Auditee policy requirements by:
- i. Reviewing the Auditee's response to sunset factor 6 and relevant criteria, including applicable statutory and rule requirements, Auditee policies, the Arizona Agency Handbook, the NSAA's Guidance for Carrying Out a Regulatory Program, and other potential requirements and guidance, including, but not limited to, applicable federal laws, regulations, and guidance.
 - ii. Gaining an understanding of the Auditee's complaint handling process to facilitate testwork, including staff roles and responsibilities and process steps for opening, prioritizing, investigating, adjudicating, and documenting complaints. At a minimum, this step should include reviewing the Auditee's written policies, procedures, standard work, and/or other staff guidance

documents. If the Auditee lacks written policies and procedures or other written guidance related to its complaint-handling process, the Firm's work to gain an understanding of the process should include interviewing and observing Auditee complaint-handling staff.

- iii. After gaining an understanding of the Auditee's complaint handling process, assessing whether the complaint handling process and internal controls (e.g. policies and procedures, tracking, reports, etc.) appear adequately designed to help ensure applicable requirements are met.
 - iv. If the Auditee's complaint data is available and reliable, determining the total population of complaints the Auditee received in fiscal year 2025. The Firm agrees to follow the steps set forth in Section C(3)(c) of this Agreement if the Auditee's data is unavailable or unreliable.
 - v. Reviewing complaints received in fiscal year 2025 to determine if the complaints were resolved in accordance with applicable requirements; Auditee members/staff and contract investigators engaged in reasonable practices, such as prioritizing complaints, identifying potential violations, notifying and interviewing involved parties, gathering sufficient evidence, and documenting Auditee decisions; investigation and adjudication processes were sufficiently separated; Auditee issued discipline when violations were identified; discipline appears reasonable for the violations and is consistent with Auditee policy; and Auditee took progressive sanctions against repeat offenders. Depending on the size of the population, this review may be conducted on a sample basis.
 - vi. Reviewing Auditee meeting minutes or observing Auditee meetings, as needed, to assess the adjudication process, such as whether discipline is consistent with statutes/rules/Auditee policy or whether the Auditee took progressive sanctions against repeat offenders in fiscal year 2025.
 - vii. If the Auditee did not open, prioritize, investigate, and adjudicate complaints consistent with statute and/or policy requirements during fiscal year 2025, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - viii. Developing recommendations to address the condition and the identified causes.
- d. Evaluate if the Auditee adjudicates similar complaints in a consistent manner by determining, in conjunction with Section C(4)(c), whether the Auditee has policies, procedures, or other written guidance for ensuring that the discipline issued is reasonable for the violations and consistent for similar violations; and reviewing complaints and observing Auditee meetings and/or reviewing meeting minutes to determine whether adjudication is consistent for similar complaints. If the Auditee does not adjudicate similar complaints in a consistent manner, determine the

primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational); and develop recommendations to address the condition and the identified causes.

- e. Evaluate if the Auditee resolves complaints within 180 days or other applicable time frames by:
 - i. Reviewing statute, Auditee policy, or industry standards to determine if there are other applicable time frames for resolving complaints besides the 180-day standard used by the Office.
 - ii. If the Auditee's complaint data is available and reliable, assessing whether complaints were resolved in 180 days (or other applicable criteria) in fiscal year 2025; and determining the number of open complaints, if any, and the range of time the open complaints have been unresolved. The Firm agrees to follow the steps set forth in Section C(3)(c) of this Agreement if the Auditee's data is unavailable or unreliable.
 - iii. If any complaints were not resolved within 180 days (or other applicable criteria) during fiscal year 2025, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - iv. Developing recommendations to address the condition and the identified causes.
- f. Evaluate if the Auditee performs inspections and addresses inspections deficiencies consistent with statute, rule, and/or policy requirements by:
 - i. Reviewing relevant criteria, including applicable statutory and rule requirements, policy, and other potential requirements such as applicable federal laws and regulations requiring the Auditee to perform inspections, and NSAA's Guidance for Carrying Out a Regulatory Program and other best practices for risk-based inspections.
 - ii. Gaining an understanding of the Auditee's overall inspection process to facilitate audit testwork, including staff roles and responsibilities and process steps for conducting, tracking and documenting investigations. At a minimum, this step should include reviewing the Auditee's written policies, procedures, standard work, and/or other staff guidance documents related to its investigation process. If the Auditee lacks written policies and procedures or other written guidance related to its investigation process, gaining an understanding of the process should include interviewing and observing Auditee inspection staff.
 - iii. After gaining an understanding of the Auditee's inspection process, assess whether the inspection process and internal controls (e.g. policies and procedures, forms, tracking, etc.) appear adequately designed to help ensure applicable requirements are met.

- iv. If the Auditee's inspection data is available and reliable, determine the total number of inspections performed during fiscal year 2025. The Firm agrees to follow the steps set forth in Section C(3)(c) of this Agreement if the Auditee's data is unavailable or unreliable.
 - v. Reviewing inspection files to test compliance with applicable requirements, including whether inspections are being completed within any required time frames and Auditee addressed deficiencies consistent with requirements. Depending on the size of the population, this review may be conducted on a sample basis.
 - vi. If the Auditee did not perform inspections and/or address inspection deficiencies consistent with requirements during fiscal year 2025, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - vii. Developing recommendations to address the condition and the identified causes.
- g. Evaluate if the Auditee's fees are consistent with statute by:
- i. Reviewing applicable statutory requirements for the Auditee's fees.
 - ii. Reviewing the Auditee's fees in rule, in application documents, and as charged in online payment systems.
 - iii. If Auditee's fees are not consistent with statute, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - iv. Developing recommendations to address the condition and the identified causes.
- h. Evaluate if the Auditee establishes its fees based on cost and if it periodically evaluates the appropriateness of its fees, consistent with best practices for fee setting by:
- i. Reviewing fee-setting best practices.
 - ii. Gaining an understanding of the Auditee's fee-setting and review process and fee history, including when fees were last reviewed, the size of its fund balance, and whether the fund balance has increased/decreased over time. If the Auditee has not established its fees based on cost and/or does not periodically evaluate the appropriateness of its fees, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - iii. Developing recommendations to address the condition and the identified causes.

- i. Evaluate if the Auditee provides public information on its website consistent with statutory requirements by:
 - i. Reviewing statutory requirements for Auditees to post information on their website (A.R.S. §41-1091.01 and either A.R.S. §32-3214 for health regulatory boards and A.R.S. §41-3505 for nonhealth regulatory boards) and determining if any federal laws apply.
 - ii. Gaining an understanding of the Auditee's process for posting on its website.
 - iii. Reviewing the Auditee's website to determine whether information about licensed/certified professionals is disclosed or withheld on the Auditee's website as required by statute and whether this information is complete and accurate. This could be done in conjunction with licensing and complaint-handling file reviews. Depending on the size of the population, this review may be conducted on a sample basis.
 - iv. Reviewing the Auditee's website to determine if it has posted substantive policies, rules, and notices in accordance with applicable statutes.
 - v. If the Auditee did not provide information on its website consistent with statute, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).
 - vi. Developing recommendations to address the condition and the identified causes.
- j. Evaluate if the Auditee provides accurate and complete public information about licensees and certificate holders upon request as required by statute by:
 - i. Reviewing the applicable statutory requirements, the Auditee's rules, the Arizona Attorney General's Arizona Agency Handbook, Chapter 6, the Arizona Ombudsman-Citizen's Aide's Arizona Public Records Law, 2023 edition, and the Auditee's policies and procedures for responding to public information requests.
 - ii. Gaining an understanding of the Auditee's process for responding to public information requests about licensees/certificate holders.
 - iii. Placing 2 to 4 anonymous phone calls to Auditee staff requesting information about licensed/certified professionals to test the Auditee's compliance with its process and to determine if staff provide or withhold information as required.
 - iv. If the Auditee did not provide accurate and complete public information about licensees and certificate holders upon request, determining the primary causes and identifying the impacts (e.g. fiscal, health, welfare, operational).

- v. Developing recommendations to address the condition and the identified causes.
- 5. Obtain and evaluate information necessary to address the following statutory sunset factor questions:
 - a. The key statutory objectives and purposes in establishing the Auditee. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factors response, enabling statutes, and if necessary, the Auditee's mission statement, strategic plan, or other key Auditee documents to establish the Auditee's key statutory objectives and purpose.
 - b. The Auditee's effectiveness and efficiency in fulfilling its key statutory objectives and purposes. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factor response and evaluating the Auditee's enabling statutes and other items, such as the Arizona Master List of State Government Programs for the auditee, the Joint Legislative Budget Committee's appropriation report for the auditee, recent session laws related to the auditee, the auditee's website, and conducting interviews with agency management.
 - c. The extent to which the Auditee's key statutory objectives and purposes duplicate the objectives and purposes of other government agencies or private enterprises. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factor response and conducting research on whether the Auditee's key statutory objectives and purposes duplicate any other governmental agencies or private enterprises, such as federal government agencies, state government agencies, county government agencies, city government agencies, or private associations that regulate the industry.
 - d. The extent to which rules adopted by the Auditee are consistent with the legislative mandate. Specific procedures that should be completed to answer this question include:
 - i. Reviewing and validating the Auditee's sunset factor response to help ensure the Auditee provided all statutes that require the agency to adopt rules; and in consultation with the Office, reviewing either all or a sample of statutes that require rules and verify that the Auditee has adopted the rules required.
 - e. The extent to which the Auditee has provided appropriate public access to records, meetings, and rulemakings, including soliciting public input in making rules and decisions. Specific procedures that should be completed to answer this question include:

- i. Reviewing the Auditee's sunset factor response and evaluating if the Auditee has complied with statutory public records laws (see A.R.S. §39-101 through 39-171; §41-151; and §41-1376.01). At a minimum, this work must determine if the Auditee has: developed policies and procedures to help it comply with State Public Records laws, posted required contact information on its website, maintained a log/tracker for public records requests, and notified requesters of receiving the request and when they can expect the request to be fulfilled.
 - ii. Evaluating if the Auditee has complied with statutory rulemaking requirements (see A.R.S. §41-1021 through §41-1023) by reviewing the auditee's 3 most recent rulemakings conducted between fiscal years 2021 and 2025. At a minimum, this work must determine if the auditee provided all statutorily required public notices and opportunities for public input, review if/how the auditee considered and incorporated public input into its rules, and develop recommendations to address any identified problems.
 - iii. Evaluating if the Auditee complies with the State's Open Meeting Law (OML) (see A.R.S. §38-431 through §38-431.03 and the Arizona Agency Handbook Ch. 7) requirements by: observing Auditee meetings and reviewing Auditee meeting materials to assess if the Auditee is complying with OML requirements (if needed, the Office will conduct work related to executive session meetings); reviewing the Auditee's policies, procedures, and processes for ensuring it complies with OML requirements; assessing whether these policies, procedures, and processes appear adequately designed to ensure compliance with OML requirements and/or have contributed to any observed noncompliance; in consultation with the Office, reviewing information from the Attorney General's Office and the State Ombudsman on whether the agency has received any OML complaints; and developing recommendations to address any identified problems.
- f. The extent to which the Auditee timely investigated and resolved complaints that are within its jurisdiction. Specific procedures that should be completed to answer this question include:
 - i. Summarizing the results of your work on complaint handling.
- g. The extent to which the level of regulation exercised by the Auditee is appropriate as compared to other states or best practices, or both. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factor response and identifying if there are any national associations or other organizations that collect information on the 50 states (i.e., a compendium) that could be used to compare level of regulation. If no association or organization exists then the Firm must work with the Office to select some states for the Firm to conduct research, including contacting the state, if necessary, to determine how these states regulate these individuals.

- h. The extent to which the Auditee has established safeguards against possible conflicts of interest. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factor response and evaluating if the Auditee's conflict-of-interest practices comply with the State's conflict-of-interest statutes (see A.R.S. §38-501 et seq. and the Arizona Attorney General's Agency Handbook, Ch. 8) and recommended practices by: reviewing the Auditee's policies, procedures, and processes for ensuring the Auditee complies with the State's conflict-of-interest statutes and recommended practices; assessing whether these policies, procedures, and processes appear adequately designed to ensure compliance with conflict-of-interest statutes and recommended practices; reviewing the Auditee's compliance with State conflict-of-interest requirements and its policies and procedures by reviewing employee/Auditee member conflict-of-interest forms, reviewing the Auditee's special file of conflict-of-interest forms, observing Auditee meetings, and conducting any additional procedures to review its processes for identifying and mitigating conflicts of interest; and developing recommendations to address any identified problems. The Firm must review conflict-of-interest forms for all employees and Board members unless the agency has more than 30 combined employees and Board members, in which case the Firm may review a sample with approval from the Office.
- i. The extent to which changes are necessary for the Auditee to more effectively and efficiently fulfill its key statutory objectives and purposes or to eliminate statutory responsibilities that are no longer necessary. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factors response.
 - ii. If necessary, monitoring any proposed legislation related to your audit objectives during the legislative process; following up with the Auditee if it has identified any statutory responsibilities that are not necessary; and determining whether your audit work has identified any statutory changes that are needed to help the auditee more effectively and efficiently fulfill its key statutory objectives and purposes.
- j. The extent to which the termination of the Auditee would significantly affect the public health, safety, or welfare. Specific procedures that should be completed to answer this question include:
 - i. Reviewing the Auditee's sunset factors response and determining if there are any critical state or federal requirements that would have to continue and be transferred to another agency if the auditee was terminated; identifying the number and type of individuals impacted by the Auditee's key statutory objective and purposes; using information from your audit work on whether

auditee's key statutory objectives and purposes duplicate the objectives and purposes of other government agencies or private enterprises.

6. Review the Auditee's sunset factor response and obtain and review additional information necessary to assess the Auditee's financial internal controls and IT controls.
7. Obtain background information on the Auditee necessary to develop a report introduction, including but not limited to:
 - a. The Auditee's mission, statutory purpose, and key statutory responsibilities.
 - b. The Auditee's organization and staffing.
 - c. The Auditee's revenues, expenditures, and year-end fund balances for fiscal years 2024, 2025, and 2026 using State accounting data (unless the Office approves an alternate source in advance) for inclusion in a financial table.
8. Receive approval from the Office regarding sample sizes and sampling methodology prior to beginning test work. Additionally, the Office reserves the right to provide guidance for the Firm, upon the Firm's request or if the Office determines it is necessary, in matters such as the nature and extent of testing procedures, audit report content and format, and other areas, as applicable, to ensure the Firm fully addresses the issues identified in Section II(C)(4)-(7).

The work statement is intended as a listing of the minimum tasks required. The selected Firm may be required to perform certain additional auditing procedures in connection with the performance audit at the Office's request. Within 10 days of notice from the Office of additional auditing procedures required, the Firm must provide the Office a written estimate of the hours necessary to perform the additional auditing procedures. The Firm must not commence work on the additional auditing procedures until the Office provides written approval of the hours estimated. Costs for any additional auditing procedures must be paid at the hourly rate submitted by the Firm pursuant to Proposal Content (J)(2) below. In completing any additional auditing procedures, the Firm must submit a written statement to the Office describing all deficiencies and errors noted resulting from the additional auditing procedures performed and must incorporate such deficiencies and errors into the performance audit report, as directed by the Office.

D. Independence

The Firms must have no conflict of interest with regard to any other work performed for the State of Arizona or auditees. The Firms 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 Firms must submit this information using the Independence Disclosure Form in Attachment A to this Request for Proposal (RFP). The Firm must submit the Independence Disclosure Form in Attachment A for each audit for which the Firm is submitting a proposal. If the Auditor General determines that an independence

issue exists, the Firm's proposal may not be considered. The Auditor General is the sole authority in determining whether any conflicts of interest or independence issues exist.

E. Reporting

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 March 11th, 2026 its detailed fieldwork plan. The fieldwork plan must include the detailed procedures, methodology, and steps the Firm will perform to address each of the areas outlined in Section II(C)(4)-(7), the budgeted hours for each area, and the deadlines for key audit steps. Including deadlines for the Firm to complete and submit a 5 elements outline, on a form prescribed by the Office, for each of the following areas:
 - a. Whether the Auditee reviews applications for and issues and/or denies initial and renewal licenses/certificates based on applicant qualifications as required by statute and rule.
 - b. Whether the Auditee reviewed and either approved or denied initial and renewal licenses/certificates within time frames established in rule.
 - c. Whether the Auditee opens, prioritizes, investigates, and adjudicates complaints consistent with statute, rule, the Arizona Agency Handbook, NSAA's Guidance for Carrying Out a Regulatory Program, and/or Auditee policy requirements.
 - d. Whether the Auditee adjudicates similar complaints in a consistent manner.
 - e. Whether the Auditee resolves complaints within 180 days or other applicable time frames.
 - f. Whether the Auditee performs inspections and addresses inspections deficiencies consistent with statute, rule, and/or policy requirements.
 - g. Whether the Auditee provides public information on its website consistent with statutory requirements.
 - h. Whether the Auditee provides accurate and complete public information about licensees and certificate holders upon request as required by statute.
 - i. Whether the Auditee complies with the State's Open Meeting Law (OML) requirements.

- j. Whether the Auditee has established safeguards against possible conflicts of interest.

The Office must approve and agree to the fieldwork plan in writing. The agreed-upon deadlines will apply unless the Auditor General waives or modifies them in writing.

- 3. The Office requires the Firm to prepare and submit by June 10th, 2026 for Athletic Training Board, August 10th, 2026, for the Homeopathic and Integrated Medicine Examiners Board, and October 9th, 2026, for the Psychologist Examiners Board, a fieldwork exit meeting PowerPoint presentation to the Office using a format prescribed by the Office, on or before. The Office will provide feedback on the PowerPoint which the Firm must incorporate into its fieldwork exit meeting presentation for the Auditor General on June 15th, 2026 for the Athletic Training Board, August 13th, 2026, for the Homeopathic and Integrated Medicine Board, and October 14th, 2026, for the Psychologist Examiners Board.
- 4. The Office requires that the Firm provide the following reports to the following entities by the following dates:
 - a. A draft report outline must be submitted to the Office on or before June 29th, 2026, for the Athletic Training Board, August 27th, 2026, for the Homeopathic and Integrated Medicine Examiners Board, and October 28th, 2026, for the Psychologist Examiners Board. 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 July 27th, 2026, for the Athletic Training Board, September 24th, 2026, for the Homeopathic and Integrated Medicine Examiners Board, and November 26th, 2026, for the Psychologist Examiners Board. The initial draft report must include the information and evidence supporting the Firm's findings, conclusions, and recommendations and must address all items identified in Section II(C)(3) of this Agreement. 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 the Auditees 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 the Auditee on or before October 6th, 2026, for the Athletic Training Board, December 8th, 2026, for the Homeopathic and Integrated Medicine Examiners Board, and February 9th, 2027 for the Psychologist Examiners Board.
 - d. At a draft exit meeting to discuss the initial draft, the Auditees 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 October 26th, 2026, for the Athletic Training Board, December 28th, 2026, for the Homeopathic and Integrated Medicine Examiners Board, and March 1st, 2027, for the Psychologist Examiners Board. 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 the Auditees 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 the Auditees on or before November 6th, 2026, for the Athletic Training Board, January 11th, 2027, for the Homeopathic and Integrated Medicine Examiners Board, and March 12th, 2027, for the Psychologist Examiners Board. The revised draft report will be the basis for the Auditees to submit their final written responses, which the Firm must include in the final report.
- f. The Firm must submit the final report of the Firm's findings, conclusions, and recommendations, including the written response from the Auditee to the Office on or before November 17th, 2026, for the Athletic Training Board, January 20th, 2027, for the Homeopathic and Integrated Medicine Examiners Board, and March 22nd, 2027, for the Psychologist Examiners Board. 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 version 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.

For all report drafts outlined in Sections II(D)(3)(a)-(f) of this Agreement, the Firm is responsible for conducting all quality management responsibilities, including those outlined in *Government Auditing Standards*, issued by the Comptroller General of the United States [Government Accountability Office (GAO) Yellow Book].

The due dates in steps 3(a)-(f) will apply unless the Auditor General waives or modifies them in writing.

- 5. 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.

F. Meetings, Legislative briefings, and follow-up

The following additional tasks are required as a part of the audit:

1. At the start of the audit, the Firm must organize, schedule, and facilitate a project entrance conference, with representatives from the board and the Office. 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 schedule and hold periodic meetings (at least 1 meeting every 4 weeks) with representatives from the board to update them on the audit's progress, including any preliminary conclusions. The Office must also be invited to attend these meetings.
3. 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.
4. 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.
5. Upon receiving the Auditee's written response to the audit, meet with the Office to prepare for the draft exit conference.
6. Prior to completing the final report, the Firm must organize, schedule, and facilitate a draft exit conference, with responsible officials from the board. The Office must also be invited to attend this meeting. Prior to the draft exit conference, the Firm must provide the Office and the Auditee 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 the Auditee to provide a preliminary written response, including whether it agrees to the findings and plans to implement any recommendations directed to it. The response is required to be provided to the Firm and the Office at least 48 hours before the draft exit meeting. The Office will provide specific instructions for the response. Attendance at the draft exit conference is mandatory for the selected Firm's project manager and any other staff who performed evaluation tasks as listed in the proposal.

7. If the Office exercises the option for Contract extension to perform follow-up work, the Firm must hold a follow-up expectations meeting with the Auditee 1 month following issuance of the initial 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 a presentation to the legislative committees when the Auditor General requires. The Firm may be required to perform several presentations during 1 trip.

9. If the Office exercises the option for Contract extension to perform follow-up work, the Firm must plan and budget time and resources to conduct follow-up work after the final report is issued and must issue a follow-up report 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 the 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.

G. Onsite work

The Firm must conduct some work onsite at the auditee's location. At a minimum, the Firm must conduct work onsite during the initial scoping phase to build rapport with the auditee, review the auditee's data system and controls, and review hard copy files. During fieldwork, the Firm must conduct work onsite to observe the licensing, complaint handling, and inspection processes and observe a board meeting(s) to verify that the board is complying with open meeting law and conflict-of-interest requirements.

H. Term of agreement

The term of each agreement must provide for the performance audit of the Auditee to be completed by November 17th, 2026, for the Athletic Training Board, January 20th, 2027, for the Homeopathic and Integrated Medicine Examiners Board, and March 22nd, 2027, for the Psychologist Examiners Board, and must continue for the purpose of retaining audit documentation.

I. Changes in work

In the event significant changes in the scope, character, or complexity of the work occur, the parties may agree to change the contract amount or duties, or both, based upon a written determination that the changes are advantageous to the State. The Auditor General must authorize contract changes defining, increasing, and/or limiting the work and compensation in writing prior to the performance of the work, unless the parties determine during the performance of services pursuant to this Agreement that less work is necessary for the Firm to adequately perform the services in this Agreement in which case the parties agree to modify the compensation amount for the performance audit engagement or the follow-up work to reflect the actual costs of the reduced work.

J. Proposal delivery

1. Sealed proposals will be received until 5:00 p.m. Mountain Standard Time on December 18th, 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 to RFP@azauditor.gov until 5:00 p.m. Mountain Standard Time on December 18th, 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 must be packaged in such a manner that **the outer wrapping clearly indicates** the following information:

PROPOSAL FOR (Name of Auditee/Auditees)

PROPOSAL DEADLINE: December 18th, 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). Email inquiries will be accepted only until 5:00 p.m. Mountain Standard Time on Monday December 1, 2025. No responses will be provided for inquiries received after that date/time.
4. The Office will hold a preproposal conference scheduled for November 21st, 2025, at 1:00 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 contractor. However, proposals may be disclosed following selection of the contractor.

K. Proposal content

1. The technical portion of the proposal for each auditee must include a minimum of:
 - a. A brief statement of the Firm's understanding of the work to be done.

- b. A work plan detailing the approach the Firm intends to follow.
- c. A plan for organizing and staffing the project with an estimate of time each project staff member will devote to the project.
 - 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.
 - 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.

2. Bid amount

Using the Cost Proposal Form in Attachment B to this RFP, for each Auditee, the Firm must submit its cost proposals for the following:

- a. The estimated hours and cost per task, and 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.
- b. The estimated hours and cost for the work required to complete all work necessary to prepare the final 6- and 180month follow-up reports, including all travel and out-of-pocket expenses.
- c. A single hourly rate for any additional auditing procedures required in connection with the performance audit.

3. References

A description of the offeror's experience in conducting recent performance audits 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.

4. 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 licensing, complaint, inspection, and financial data.

L. Proposal evaluation and selection

1. A selection committee will review and evaluate the proposals. During the evaluation process, you must be available to answer questions by telephone. As part of the final selection process, the Auditor General 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 Firm must include key members of the proposed engagement team.
2. The Auditor General will 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 Proposals.
 - 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, D, E).
5. 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.

M. 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 Attachments C, D, E).
2. Provide an insurance certificate naming the State as an additional insured in the amounts stated on pages 17 through 20 of the sample contracts.

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:

Arizona Board of Athletic Training	
Event	Date
RFP released	November 10, 2025
Preproposal conference	November 21, 2025
Deadline for RFP questions and inquiries	December 1, 2025
Deadline for Firms to submit proposals	December 18, 2025
Estimated contract award and notice to proceed date	January 20, 2026
Work may begin date	January 21, 2026
Deadline for Firm to hold entrance conference	February 10, 2026
Deadline for Firm to submit detailed fieldwork plan	March 11, 2026
Firm provides written status reports to Auditor General	February 2026 – June 2026
Firm briefs Auditor General before briefing audited entities	Every 4 Weeks
Firm briefs audited entities and Auditor General	Every 4 Weeks
Deadline for Firm to submit fieldwork exit meeting PowerPoint presentation	June 9, 2026
Deadline for fieldwork exit presentation for Auditor General	June 15, 2026
Deadline to submit report outline	June 29, 2026
Deadline for Firm to submit initial preliminary draft to Auditor General	July 27, 2026
Deadline for Firm to submit initial preliminary draft to audited entities and Auditor General	October 6, 2026
Deadline for audited entities to submit written responses to preliminary draft to Firm	October 21, 2026
Deadline for Firm to hold draft exit conference	October 21, 2026
Deadline for Firm to submit a revised report draft to Auditor General	October 26, 2026
Deadline for Firm to submit a revised report draft to audited entities and Auditor General	November 6, 2026
Deadline for audited entities to submit final written responses to the revised report draft to the Firm	November 16, 2026
Deadline for Firm to submit final report incorporating audited entities' written responses to Auditor General	November 17, 2026
Issue Report	November 30, 2026
Deadline for Firm to conduct initial follow-up	May 31, 2027
Deadline for Firm to conduct 18-month follow-up	May 31, 2028

Arizona Board of Homeopathic and Integrated Medicine Examiners	
Event	Date
RFP released	November 10, 2025
Preproposal conference	November 21, 2025
Deadline for RFP questions and inquiries	December 1, 2025
Deadline for Firms to submit proposals	December 18, 2025
Estimated contract award and notice to proceed date	January 20, 2026
Work may begin date	January 21, 2026
Deadline for Firm to hold entrance conference	February 10, 2026
Deadline for Firm to submit detailed fieldwork plan	March 11, 2026
Firm provides written status reports to Auditor General	February 2026 – July 2027
Firm briefs Auditor General before briefing audited entities	Every 4 Weeks
Firm briefs audited entities and Auditor General	Every 4 Weeks
Deadline for Firm to submit fieldwork exit meeting PowerPoint presentation	August 7, 2026
Deadline for fieldwork exit presentation for Auditor General	August 13, 2026
Deadline to submit report outline	August 27, 2026
Deadline for Firm to submit initial preliminary draft to Auditor General	September 24, 2026
Deadline for Firm to submit initial preliminary draft to audited entities and Auditor General	December 8, 2026
Deadline for audited entities to submit written responses to preliminary draft to Firm	December 22, 2026
Deadline for Firm to hold draft exit conference	December 22, 2026
Deadline for Firm to submit a revised report draft to Auditor General	December 28, 2026
Deadline for Firm to submit a revised report draft to audited entities and Auditor General	January 11, 2027
Deadline for audited entities to submit final written responses to the revised report draft to the Firm	January 19, 2027
Deadline for Firm to submit final report incorporating audited entities' written responses to Auditor General	January 20, 2027
Issue Report	February 1, 2027
Deadline for Firm to conduct initial follow-up	August 2, 2027
Deadline for Firm to conduct 18-month follow-up	August 2, 2028

Arizona Board of Psychologist Examiners	
Event	Date
RFP released	November 10, 2025
Preproposal conference	November 21, 2025
Deadline for RFP questions and inquiries	December 1, 2025
Deadline for Firms to submit proposals	December 18, 2025
Estimated contract award and notice to proceed date	January 20, 2026
Work may begin date	January 21, 2026
Deadline for Firm to hold entrance conference	February 10, 2026
Deadline for Firm to submit detailed fieldwork plan	March 11, 2026
Firm provides written status reports to Auditor General	February 2026 – November 2026
Firm briefs Auditor General before briefing audited entities	Every 4 Weeks
Firm briefs audited entities and Auditor General	Every 4 Weeks
Deadline for Firm to submit fieldwork exit meeting PowerPoint presentation	October 7, 2026
Deadline for fieldwork exit presentation for Auditor General	October 14, 2026
Deadline to submit report outline	October 28, 2026
Deadline for Firm to submit initial preliminary draft to Auditor General	November 26, 2026
Deadline for Firm to submit initial preliminary draft to audited entities and Auditor General	February 9, 2027
Deadline for audited entities to submit written responses to preliminary draft to Firm	February 24, 2027
Deadline for Firm to hold draft exit conference	February 24, 2027
Deadline for Firm to submit a revised report draft to Auditor General	March 1, 2027
Deadline for Firm to submit a revised report draft to audited entities and Auditor General	March 12, 2027
Deadline for audited entities to submit final written responses to the revised report draft to the Firm	March 19, 2027
Deadline for Firm to submit final report incorporating audited entities' written responses to Auditor General	March 22, 2027
Issue Report	April 1, 2027
Deadline for Firm to conduct initial follow-up	October 4, 2027
Deadline for Firm to conduct 18-month follow-up	October 4, 2028