

Questions and Answers for the Requests for Proposals for performance audits of the:
Arizona Board of Athletic Training
Arizona Board of Homeopathic and Integrated Medicine Examiners
Arizona State Board of Psychologist Examiners

The following is a collection of answers to questions the Office received related to our request for proposals to conduct regulatory board performance audits.

1. What is the Office's expected budget to complete each performance audit?

Within the request for proposal and the respective sample contracts for each Auditee, the Office has outlined a comprehensive scope of work, required meetings, and associated deliverables. In preparing their proposals, offerors should consider the time and resources necessary to complete these items and provide the Office with the fee they would charge to complete the scope of work, facilitate the required meetings, and prepare the associated deliverables.

2. Is the Office able to provide an estimate of the total hours expected to complete each performance audit?

Upon reviewing contracted regulatory board audits issued over the last 2 years, firms have historically estimated anywhere from 850 to 1200 hours to complete this type of work.

On average, the estimates have included:

- 55% of total hours in fieldwork.
- 31% of total hours in administrative and writing hours.
- 14% of total hours spent on follow-up work and other work.

3. What Firms have you contracted with in the past?

Information regarding all published performance audits is publicly available for review on the Office's [website](#), including those performed by the Office and contractors.

4. Have there been any significant changes to the Auditees since their last audit?

The Office is not specifically aware of any significant changes to the Auditees since our Office last conducted these audits; however, we did share the following points of interest for each Auditee during our pre-proposal conference:

- The Arizona Board of Athletic Training has a different executive director since we last conducted its sunset review in 2018. The Board shares its executive director with the Board of Occupational Therapy Examiners which underwent a [sunset review](#) in calendar year 2025.
- Our Office last conducted a [sunset review](#) of the Board of Homeopathic and Integrated Medicine Examiners in 2007.

- Arizona State Board of Psychologist Examiners staff and Board members presented at the May 12, 2025, Joint Legislative Ad Hoc Committee on Family Orders regarding the Board and its claim process for court-ordered psychologists. Potential offerors can access a recording of this Committee meeting on the [Arizona Legislature's website](#).

5. Will Firms be required to meet in person when presenting to the Auditor General?

There is no expectation for the selected Firm(s) to meet in person when presenting to the Auditor General. Meetings may be hosted virtually.

6. What is the expected commitment needed for on-site work with Auditees?

As stated in the RFP, the selected Firm(s) must conduct some onsite work; however, the Office does not specify the duration of onsite work. Outside firms we have contracted with to complete past regulatory board audits have conducted onsite work ranging from 2 days to more than a week. When submitting proposals, offerors should consider the overall scope of work outlined in each sample contract and determine what work might best be conducted onsite.

7. The task numbers referenced in the RFP do not align with the task numbers referenced within the sample contract or the cost proposal, to help the Office most easily evaluate proposals, should the offeror refer to the RFP number references or sample contract/cost proposal references?

When submitting proposals, offerors should reference the Sample Contract / Cost Proposal task numbers.

8. The RFP requires that the Firm conduct an entrance meeting with “representatives of the board and the Office.” Are “representatives of the board” inclusive of all members of the Auditee who will be part of the audit (e.g. management)? Or are the Office’s requirements to have one entrance conference with leadership/board and one with Auditee management?

The selected Firm(s) is/are expected to conduct only one entrance conference with representatives of the Auditee, which may include both Board members and staff. At a minimum, the Board’s executive director or their designee should attend the entrance conference. When submitting a proposal, offerors should use the Cost Proposal form to indicate hours necessary for hosting one inclusive entrance conference.

9. Can the Office confirm all three fieldwork plans are due on March 11, 2026?

Yes, the detailed fieldwork plan for all 3 audits must be prepared and submitted to the Office no later than March 11, 2026.

10. The RFP includes 10 areas in Section E(2)(a)-(j) that must be included in the Fieldwork Plan. Section E(2) also calls for the Fieldwork Plan to include each of the areas outlined in Section II(C)(4)-(7). Can the Office clarify the difference between them and/or should

the offeror conclude the Fieldwork Plan should include all areas outlined in Section C and Section E(2)(a)-(j)?

As stated in RFP Section E(2), each fieldwork plan must include the detailed procedures, methodology, and steps the selected Firm will perform to address each of the areas outlined in Section II(C)(4)-(7).

In addition, the fieldwork plan should include deadlines for submitting a 5 elements outline, on a form prescribed by the Office for the 10 areas listed in Section E(2)(a)-(j).

- 11. Can the Office clarify Section E(2) when the RFP refers to “budgeted hours for each area” in the fieldwork plan, is the expectation for the offeror to propose all hours during the proposal submittal, then reassess hours during this stage?**

The fieldwork plan should outline the selected Firm’s budgeted hours for completing each of the detailed procedures and steps it will perform to address the areas outlined in Section II(C)(4)-(7) for the Auditee. The total number of hours for completing these procedures and steps should not exceed the total number of hours included in the selected Firm’s cost proposal to address the areas outlined in Section II(C)(4)-(7).

- 12. If there is significant change to follow-up work/reporting based on audit findings, will the Office be open to evaluating proposed hours/fees versus updated hours/fees if they are different?**

The selected Firm should anticipate completing follow-up work within the hours and costs provided in its proposal. The Office does not generally anticipate any increases beyond proposed hours or fees. Therefore, the Office will only entertain consideration of an increase in hours and/or costs when a demonstrated and significant change in scope, character, or complexity occurs and when the Office determines the modification is advantageous to the State.

- 13. Should the offeror send a separate email, with a separate proposal, if the offeror is bidding on more than one audit? Or can the offeror include all proposals in one email?**

Offerors can send all proposals in a single email but should ensure all attachments for each bid are clearly labeled to identify the attachments that correspond to each respective audit.

- 14. Should offerors provide one proposal volume inclusive of all Auditees, or one proposal volume per Auditee?**

Offerors should provide a separate proposal for each Auditee.

- 15. Should the offeror include the Cost Proposal form as a separate document (in Excel), or can it be embedded in the digital proposal (in PDF)?**

The Cost Proposal form can either be included in the PDF or as a separate Excel document.

- 16. Can the Office confirm if the approved Firms will be expected to conduct interviews and audit work with other government agencies or private enterprises to address the Sunset Factor identified in RFP Section C(5)(c)(i)?**

When submitting proposals, offerors should consider the necessary hours and resources to conduct audit work, including but not limited to conducting interviews, related to other government agencies or private enterprises to develop sufficient and appropriate evidence for assessing if the Auditee's key statutory objectives and purposes are duplicated.

- 17. Can the Office confirm if the approved Firms will be expected to conduct interviews and audit work with other state agencies to address the Sunset Factor identified in RFP Section C(5)(g)(i)?**

When submitting a bid, offerors should consider the necessary hours and resources to conduct audit work, including but not limited to conducting interviews, to develop sufficient and appropriate evidence for comparing the Auditee's level of regulation to other states.

- 18. Will the selected Firms be able to obtain read-only access to the systems?**

The Office is statutorily authorized to access all Auditee employees and review any and all Auditee records, including confidential records without limitation pursuant to A.R.S. §41-1279.04. As the Office's contracted vendor, the selected Firm(s) will have the same level of access. However, Auditees utilize various systems that may or may not allow read-only access.

- 19. Are there known data quality issues for any Auditee that should be factored into planning assumptions?**

The Office is not aware of any known data quality issues for any of the Auditees; however, audits of other Arizona regulatory boards have identified data quality issues. As stated in RFP Section C(3)(b), the selected Firm(s) should conduct data validity/reliability testing, looking for blank fields, partial 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.

- 20. Will the Office be performing any parallel or complementary work on each Auditee, or will the approved Firms be the sole auditor?**

The selected Firm(s) will be the sole auditors for completing the outlined work for the sunset review of the Auditee. The Office does not currently anticipate conducting parallel or complementary work for any of the Auditees.

- 21. Dates for the selected Firm(s) to submit the Fieldwork Exit Meeting PowerPoint presentation in RFP Section E(3) differ from the dates listed in the timelines for all audits. Can the Office confirm which identifies the accurate dates, the work statement, or the timelines?**

RFP Section E(3) and all 3 audit timelines have been revised to reflect the accurate dates when the Fieldwork Exit Meeting PowerPoint presentation must be submitted for all 3 Auditees.

22. There is a discrepancy between the 48-hour requirement for the Draft Report Auditee response in RFP Section F(6), and the timelines for all audits showing the response and Draft Exit on the same day. Can the Office confirm the correct due date for the Draft Report Auditee response?

RFP Section F(6) and all 3 audit timelines have been revised to reflect the accurate date the Draft Report Auditee response is due for all 3 Auditees.