

Questions and Answers

Many of the questions we received touched on similar topics and/or requested similar information or clarifications. As a result, although this questions and answers document does not include a specific answer for each individual question we received, the questions and answers below are intended to be responsive to the various questions and requested clarifications we received.

1. In the past years of performing these audits, have you had any issues obtaining the data or the usability of the data?

The 2011 Maricopa Association of Governments (MAG) Regional Transportation Plan (RTP) audit report identified several limitations related to the availability and usability of cost, schedule, and performance data. The 2016 MAG RTP audit included recommendations for making performance data more accessible to the public, but not report any limitations related to data accessibility/usability. The 2021 MAG RTP audit also did not report any limitations related to data availability/usability.

The 2017 and 2022 Pima Association of Governments (PAG) Regional Transportation Authority Plan (RTA) audits did not report any limitations related to data availability/usability.

However, *Government Auditing Standards* require auditors to perform and document an overall assessment of the collective evidence used to support findings and conclusions, including the results of any specific assessments performed to conclude on the validity and reliability of specific evidence. (GAS §8.108) Therefore the selected Firm must perform its own assessment of the Auditee's data.

2. Did the MAG RTP and the PAG RTA get the maximum continuation as allowed by statute?

The MAG RTP and the PAG RTA are not subject to Arizona's sunset provision. Rather, county voters have approved the excise taxes related to these plans, the Arizona Auditor General is required to conduct a performance audit of the MAG RTP and the PAG RTA every 5 years.

3. Would statistical sampling be required?

At this time, we do not anticipate that a statistical sample intended to be projected to the entire population would be required. Any samples should be designed to provide sufficient evidence to support findings, conclusions, and recommendations. We have revised the RFP requirement that all sampling methodologies be approved in advance by the Office.

4. The objectives in the RFP directly correspond to the statute, are there concerns or risks that go beyond the statutory requirements.

We are not aware of any concerns or risks that would necessitate expanding the scope of the review beyond the objectives outlined in the RFP; therefore, the proposals should address all objectives outlined in the RFP.

5. What if as we are going through the process, and we identify other issues that raise concerns in an area not explicitly defined in the objectives of the audit that may require expansion of the scope—Is that something you would prefer to be notified of first or can we use our professional judgment to carry on?

We would expect that the Firm would notify us of any additional issues or concerns that it becomes aware of through its work. However, as specified in the sample contract, 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.

6. Does the 20 page technical portion of the proposal include:

- a. The cover page
- b. The table of contents
- c. Cover letter introducing the firm
- d. Resume/bios

A cover page, table of contents, cover letter introducing the firm, and resume/bios are not part of the technical portion of the proposal (see Revised RFP to see that the requirement for resumes to be part of the technical portion was removed).

7. Can the cost sheets be sent as separate attachments to the proposal?

The cost sheets should be sent as separate attachments to the proposal in their original excel file format.

8. Would the Office be agreeable to modifying any of the terms in the Insurance, Indemnification, and Additional Contract Terms Sections of Attachments C & E—Sample Contract?

At this time, the Office intends to enter into a contract with the selected Firm with all terms currently included in the Sample Contracts provided in Attachments C & E.

9. Can you provide more details on the specific performance factors to be evaluated for each transportation mode?

The MAG RTP, the PAG RTA, and their associated publicity pamphlets will be the Firm's primary source for identifying the specific performance factors to be evaluated for each plan.

10. Are there any additional performance metrics or criteria not mentioned in the RFP that we should consider?

Not that we have identified at this time.

11. What specific data sources will be available to us and how will we access them?

As specified in the RFP, the Firm must perform work to assess the availability of data relevant to the audit areas. The selected Firm will need to work with the audited entities to obtain data.

12. Can you confirm the key milestones and deadlines for the project, including any flexibility in these dates?

The key milestones and deadlines for the projects can be found on pages 19 and 20 of the RFP. We have established deadlines for report writing based on standard report processing

time frames and a contingency for various unknowns, to ensure we can publish by June 30th of each year. As specified in the RFP, the due dates will apply unless the Auditor General waives or modifies them in writing.

13. What are the expectations for the frequency and format of progress reports?

As specified in the RFP, the Office requires the Firm to prepare and submit written progress reports every 4 weeks for the purpose of monitoring the status, progress, and direction of the Firm's work, including any preliminary findings, conclusions, and recommendations.

14. Who will be the primary contacts for MAG, ADOT, Valley Metro, PAG, and RTA?

Once we have contracted with our selected Firm, we will initiate the audit and will share contact information for leadership at MAG, ADOT, Valley Metro, PAG, and RTA with our selected Firm. Primary contacts for each audited entity will be determined at the entrance conferences.

15. What are the expectations for the entrance conference and how should we prepare?

As specified in the RFP, the purpose of the entrance conference is to introduce the Firm, establish workspace if needed, identify liaisons for each entity, determine a periodic meeting schedule, and discuss the scope and time frame for the audit. The entrance conference usually takes between 30 and 60 minutes and does not require extensive preparation.

16. Can you provide more details on the federal criteria for evaluating light rail systems?

The selected Firm should be prepared to research federal criteria for evaluating light rail systems.

17. Are there any specific light rail projects that should be prioritized in our review?

We are not aware at this time of any specific light rail projects that should be prioritized for review.

18. Who is responsible for selecting the benchmark entities? Do you have specific organizations in mind as your benchmarks, or will this be determined through a collaborative process?

The RFP does not require the Firm to review benchmark entities. However, if the Firm determines that benchmarking is important, the Office will work collaboratively with the Firm to identify relevant benchmark entities.

19. What level of detail is expected in our recommendations regarding the continuation of modification of projects?

The level of detail for recommendations would depend on the nature of the findings. For examples of recommendations made in prior reports see:

- [MAG RTP 2016 report](#)
- [PAG RTA 2017 report](#)
- [PAG RTA 2022 report](#)

20. Are there any specific areas where you anticipate needing more in-depth recommendations?

We are not aware at this time of any specific areas where we anticipate needing more in-depth recommendations.

21. If the Pima County excise tax extension is not approved, how will this impact the scope of our audit?

If the Pima County excise tax is not approved, the scope of looking at future projects would be limited to looking at projects for which funding is available to finish before the tax ends.

22. Are there any specific future projects that should be prioritized in our review?

We are not aware at this time of any specific future projects that should be prioritized for review.

23. For PAG RTA, what specific outcomes or impacts are most critical to evaluate for past and future projects?

As specified in the RFP, the Firm shall consider whether the expenditures and projects have achieved or can be expected to achieve the intended outcomes communicated to citizens, including reducing traffic congestion, providing safety to citizens, and enhancing the environment and economic vitality of the region and determining the reasons for any deviations.

24. For PAG RTA, are there any additional performance measures or tools we should consider in our assessment?

As specified in the RFP, the Firm may also consider other information relating to the impact of expenditures and projects, such as whether performance measures are being used and the quality of those measures; whether RTA Plan entities have effectively utilized various multimodal management tools, including active traffic management; and any other factors that may impact whether the RTA Plan outcomes are being met.

25. What are the expectations for coordination and communication with these entities throughout the audit?

As specified in the RFP, during the audit, the Firm must schedule and hold periodic meetings (at least 1 meeting every 4 weeks) with audited entity representatives to update them on the audit's progress, including any preliminary conclusions. Additional communication with these entities will be necessary to complete the audit work.

26. What are the expectations/requirements for onsite work, and are there any specific locations we should plan to visit?

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

27. Are there any specific disclosures or documentation required to demonstrate our independence and lack of conflicts of interest?

Yes, as required by the RFP, the Firm must complete and submit the Independence Disclosure Form, which is attachment A of the RFP.

28. How will potential conflicts of interests be evaluated and addressed?

If the Firm identifies potential conflicts of interest when bidding on the project, the Firm should provide an explanation of the conflict and any steps the Firm would take to mitigate the impacts of that conflict. However, as stated in the RFP, the Office is the sole authority in determining whether any independence issues exist.

29. Can you confirm the format and number of copies required for the proposal submission?

As stated in the RFP, if the proposal is mailed, 5 copies of the proposal are required. They should be packaged in such a manner that the outer wrapping clearly indicates the following information: PROPOSAL FOR MAG REGIONAL TRANSPORTATION PLAN/PAG REGIONAL TRANSPORTATION AUTHORITY PLAN PERFORMANCE AUDITS PROPOSAL DEADLINE: April 14, 2025.

30. Dependent upon the time to get through the number of questions and to allow us to incorporate answers, do you intend to extend the proposal due date?

No, we do not intend to extend the proposal due date.

31. Would the Office please provide an estimated level of effort based upon the 2021 and 2022 performance audits and the budgeted appropriation or allotment for this project?

Within the RFP, the Office has established a scope of work for the project, including that the Firm should review a sample of past and future projects. In preparing a bid, the Firm should consider the time and resources necessary to complete the scope of work and provide the Office with a realistic estimate of the time and cost to complete the scope of work. We have provided 12 months to complete the project; including 4 months for writing the report. We believe the additional 8 months is more than sufficient to complete audit planning and fieldwork.

32. Does the Office have a preferred template for the milestone reports and monthly reports required as the engagement proceeds?

No. At a minimum, the monthly status reports as described in RFP must include audit tasks completed and a summary of any preliminary findings, conclusions, and recommendations. The Office will work with the selected Firm to develop monthly reporting templates as necessary.

33. Does the Office have a templated report to be used to summarize our understanding and conclusion for each specific task area?

No, the Office does not have a templated report for summarizing the Firm's understanding and conclusions for each specific task area.

34. Does the Office intend to contact any of the Firm's past performance point(s) of contact and, if so, what format does the Office intend to use to contact the point(s) of contact?

As stated in section M(1) of the RFP, the Office reserves the right to contact references from among those provided by the Firm. If the Office exercises this right, the Office will contact the point(s) of contact by phone and ask the point(s) of contact to complete a brief survey of their interaction with the Firm.

35. Would the Office please confirm whether offerors should provide the technical and cost portions of their proposals in separate volumes?

Yes, offerors should provide the technical and cost portions of their proposals in separate volumes.

36. Would the Office please confirm that offerors may include a price narrative, in addition to the required Attachments B and D – Cost Proposal Form?

Yes, offerors may include a price narrative, in addition to the required Attachments B and D.