



**REQUEST FOR PROPOSALS:
Financial Services for Corporate Audit, Single Audit, and Tax Filing**

Located in Phoenix, the Arizona Hospital and Healthcare Association is issuing a Request for Proposals in relation to audit and tax services. AzHHA invites CPA firms to submit a proposal demonstrating qualifications related to an annual corporate audit, single audit, and tax filing to begin in 2026 for 2026 audit work and tax preparation.

ABOUT AzHHA

The Arizona Hospital and Healthcare Association, also known as AzHHA (www.azhha.org), is the association giving Arizona hospitals a voice to collectively build better healthcare and health for Arizonans. As the champion for healthcare leadership in Arizona, AzHHA and its member hospitals explore ideas and take collaborative action at the State Capitol, in hospitals, and at home to attain the best healthcare outcomes for our community.

AzHHA's strength comes from our members, of which there are 76 hospital members and 9 healthcare members – all of which pay dues that comprise roughly 36% of the organization's income. Our primary focus is on policy and advocacy work that supports hospitals' financial and operational well-being. AzHHA also maintains several grant-funded programs, including federal (DHHS), state (ADHS and AHCCCS, mostly as state pass-through), and private foundation awards. These awards make up 45% of AzHHA's operating revenue. The remaining 19% includes educational program revenue, for-profit revenue and other miscellaneous income. Total operating revenue is approximately \$8 million. The organization operates on a calendar fiscal year.

There are six (6) corporate entities, including the primary trade association 501(c)(6), a 501(c)(3) serving as the nonprofit public charity foundation known as Arizona Hospital and Healthcare Foundation, and two for-profit subsidiaries known as the AzHHA Service Corporation that generates a small amount of non-dues revenue through endorsed vendor relationships and AzHHA Service Agency, Inc. which is currently inactive. These four entities have consolidated financial statements. Additionally, we have a subsidiary 501(c)(4) legally known as Arizonans for Better Healthcare and a Political Action Committee (PAC).

Audit work is required for:

- Arizona Hospital and Healthcare Association, 501(c)(6)
- Arizona Hospital and Healthcare Foundation, 501(c)(3)
- AzHHA Service Corporation, for-profit
- AzHHA Service Agency, Inc., for-profit

Tax return preparation is required for:

- Arizona Hospital and Healthcare Association, 501(c)(6)
- Arizona Hospital and Healthcare Foundation, 501(c)(3)
- AzHHA Service Corporation, for-profit
- AzHHA Service Agency, Inc., for-profit
- Arizonans for Better Healthcare, 501(c)(4)
- Please note tax preparation is not currently needed for the PAC.

SCOPE OF WORK

The purpose of this audit is to ensure compliance with generally accepted accounting principles and applicable regulatory requirements and to provide independent assurance over the financial statements.

AzHHA requires the following services:

- Annual financial statement audit
- Federal Single Audit
- Preparation of IRS Forms 990, 990-T, 1120, 1120-S, state tax forms, and other related tax forms
- Coordination between audit work and tax prep work
- Management letter
- Meet with selected board and staff members to discuss draft financial statements

All services listed above must be completed within 90 days of the end of the fiscal year (12/31).

Presentation to the Finance Committee is scheduled annually in April.

FUNDAMENTALS

Audit services must be performed in accordance with Generally Accepted Accounting Principles.

Because a portion of the requested services are funded by a federal grant, the bidder is required to submit their Unique Entity Identifier (UEI, formerly known as the DUNS number) with their proposal or attestation that bidder does not have a UEI.

The bidder must also submit an attestation that it is not, nor has it ever been, debarred from receiving grants or contracts with the federal government.

Limit your proposal to no more than 25 pages.

Bidders not based in Arizona must demonstrate flexibility with onsite fieldwork.

PROJECTED TIMELINE

Release RFP – April 27, 2026

Proposals Due – May 22, 2026, 5:00 p.m. Arizona time

Proposals Evaluated - May 26 – June 5, 2026

- if needed, interviews will be conducted in the second week of evaluation

Selected Consultant Approved by Finance Committee – June 19, 2026

Consultant Notified – June 26, 2026

Final selection of the audit firm will be subject to approval by the AzHHA Finance & Audit Committee.

PROPOSAL EVALUATION

Core evaluation elements include:

1. Firm overview: Provide a brief overview of your CPA firm, including its size, location, and organizational structure. (5%)
2. Relevant audit and tax preparation experience: Describe your experience conducting nonprofit audits and providing nonprofit tax preparation services, including work with trade associations and organizations with complex, multi-entity structures. Include a sample list of current nonprofit clients. (20%)
3. Engagement team qualifications: Identify the partner, audit manager, and tax preparers who are most likely to be assigned to our audit and provide brief bios of each. (15%)
4. Client references: Provide at least three (3) client references for whom your firm has performed audits for similar nonprofits. The clients you list must be familiar with the partner and/or manager assigned to our audit. (5%)
5. Proposed timeline: Outline your proposed timeline for completing the audit, including key milestones. (10%)
6. Independence: Discuss the firm's independence with respect to our organization. (5%)
7. Fees for requested services: Identify your fixed annual fees for audit services and tax preparation services, presented separately and by entity where applicable. Fee proposals should clearly state all assumptions and exclusions. For any multi-year engagement provide expected annual increases for the next 3-5 years. (15%)
8. Billing rates: Identify your billing rates for any services that fall outside of the scope in this RFP, such as technical questions that may arise throughout the year. (5%)
9. Peer review: Include a copy of your firm's most recent peer review report, the related letter of comments and the firm's response to the letter of comments. (5%)
10. Describe how and why your firm is different from other firms, and why our selection of your firm as our independent auditors is the best decision we could make. (5%)
11. Describe how the transition to a new audit firm will look. (10%)

POINT OF CONTACT

You may submit your proposal in PDF format to Karla Hartline, Vice President of Finance and Operations, at khartline@azhha.org no later than 5:00 p.m. on May 22, 2026. Proposals submitted after this time will not be considered. Questions may be directed to Ms. Hartline via email.

A copy of AzHHA's 2025 audit report and Form 990 are available upon request.