

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT

REQUEST FOR PROPOSALS



FINANCIAL AND COMPLIANCE AUDIT SERVICES

FISCAL YEAR ENDING JUNE 30, 2014

40-333-14-14753

DATE: February 3, 2014

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I. INTRODUCTION

A. PURPOSE OF THIS REQUEST FOR PROPOSALS

The State of New Mexico Taxation and Revenue Department (TRD) is requesting proposals for qualified firms of certified public accountants to perform the annual financial and compliance audit of the Agency for the fiscal year ending June 30, 2014, with the option to renew the contract for two additional subsequent fiscal years. These audits are to be performed in accordance with Generally Accepted Auditing Standards (GAAS), the standards set forth for financial audits in the U.S. Government Accountability Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act, Amendments of 1996 and applicable Federal OMB Circulars, Audits of State and Local Governments. Audits must comply with the New Mexico State Auditor's Rule 2.2.2 NMAC, Regulations Governing the Audits of Agencies of the State of New Mexico.

B. SUMMARY SCOPE OF WORK

The Agency desires the auditor to perform the Scope of Work specified in the standard "State of New Mexico Audit Contract", a copy of which appears as Appendix B to this request for proposals.

The Agency intends to prepare the financial statements, including notes and schedules in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units and the New Mexico State Auditor's Rule 2.2.2 NMAC, Regulations Governing the Audits of Agencies of the State of New Mexico

All offerors shall submit two cost proposals. One cost proposal shall include a fee quote including financial statement preparation and the other cost proposal shall include a fee quote without financial statement preparation.

C. SCOPE OF PROCUREMENT

The Agency reserves the option of renewing the initial contract(s) on an annual basis for two additional years or any portion thereof for the purpose of performing the annual financial and compliance audit of the Agency. In no case will the contract(s), including all renewals thereof, exceed a total of three years in duration.

D. PROCUREMENT MANAGER

The Agency has designated a Procurement Manager who is responsible for the conduct of this procurement whose name, address and telephone number is listed below.

Contact – David Robbins, ASD Director
New Mexico Taxation & Revenue Department
Administrative Services Division
PO Drawer 630
Santa Fe, New Mexico 87504-0630
Telephone Number (505) 827-0369
Fax Number (505) 827-0469
Email to: david.robbins@state.nm.us

All deliveries via express carrier should be addressed as follows:

New Mexico Taxation & Revenue Department
Administrative Services Division
1100 South Saint Francis Drive
Joseph M. Montoya Bldg. Room 3040
Santa Fe, New Mexico 87504
Attention: David Robbins, ASD Director

Any inquiries or requests regarding this procurement should be submitted to the Procurement Manager in writing. Offerors may contact **ONLY** the Procurement Manager regarding the procurement. Other state employees do not have the authority to respond on behalf of the Agency.

E. DEFINITION OF TERMINOLOGY

This section contains definitions and abbreviations that are used throughout this procurement document.

"**Agency**" means the New Mexico Taxation and Revenue Department.

"**Contract**" means a written agreement for the procurement of items of tangible personal property or services.

"**Contractor**" means a successful offeror who enters into a binding contract.

"**Determination**" means the written documentation of a decision by the Procurement Manager including findings of fact supporting a decision. A determination becomes part of the procurement file.

"Desirable" The terms "may", "can", "should", "preferably", or "prefers" identify a desirable or discretionary item or factor (as opposed to "mandatory").

"DFA" means the Department of Finance and Administration for the State of New Mexico.

"Evaluation Committee" means a body appointed by the Agency management to perform the evaluation of offeror proposals.

"Finalist" is defined as an offeror who meets all the mandatory specifications of this Request for Proposals and whose score on evaluation factors is sufficiently high to merit further consideration by the Evaluation Committee.

"Mandatory" The terms "must", "shall", "will", "is required", or "are required", identify a mandatory item or factor (as opposed to "desirable"). Failure to meet a mandatory item or factor will result in the rejection of the offeror's proposal.

"Offeror" is any person, corporation, or partnership who chooses to submit a proposal.

"Procurement Manager" means the person or designee authorized by the Agency to manage or administer a procurement requiring the evaluation of competitive sealed proposals.

"Request for Proposals" or **"RFP"** means all documents, including those attached or incorporated by reference, used for soliciting proposals.

"Responsible Offeror" means an offeror who submits a responsive proposal and who has furnished, when required, information and data to prove that his financial resources, production or service facilities, personnel, service reputation and experience are adequate to make satisfactory delivery of the services or items of tangible personal property described in the proposal.

"Responsive Offer" or **"Responsive Proposal"** means an offer or proposal which conforms in all material respects to the requirements set forth in the request for proposals. Material respects of a request for proposals include, but are not limited to, price, quality, quantity or delivery requirements.

F. BACKGROUND INFORMATION

1. Agency mission

The mission of the Taxation and Revenue Department (TRD) is to administer and enforce, with fairness warranting the public's confidence, New Mexico's taxation and revenue laws and motor vehicle code through a system that efficiently and securely delivers quality customer services. The TRD vision is to enhance the quality of life for all New Mexicans by effectively collecting and distributing funds to support schools and state and local government operations and by protecting public safety through effective administration of motor vehicle laws. The Department strives to be professional, fair, consistent and responsive to citizens and respected as an excellent state agency.

2. Agency description

The New Mexico Taxation and Revenue Department, a cabinet level department, was created by an act of the legislature of New Mexico in 1978. The purpose of the Taxation and Revenue Department Act [Chapter 9, Article 11 NMSA 1978] is to establish a single, unified department to administer all laws and exercise all functions relating to taxation, revenue and vehicles charged to the department

3. Location of office(s)

The Agency's Administration Office is located at 1100 South Saint Francis Drive, Joseph M. Montoya Bldg. Room 3040, Santa Fe, New Mexico. The Department has field offices in various locations throughout the state as listed in Appendix D.

4. Fund Structure

The Agency receives the majority of its support from the State's General Fund, various Motor Vehicle Fees, penalty and interest on delinquent property tax collections, and various federal grants. The major funds include the general fund which is the Department's primary operating fund. The General Fund includes the Operating Fund, the Weight Distance Tax Permit Fund, the MVD Drive Fund and the Native American Fund. The non-major funds include the Property Valuation special revenue fund and capital project funds for various capital improvement projects. The Agency maintains multiple fiduciary funds used to report assets (primarily taxes and some fees) held as trustee or agency capacity for others and therefore are not available to support Department programs.

5. Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For accrual accounting purposes the Agency uses the modified accrual and accrual basis of accounting.

6. Budgetary Basis of Accounting

In accordance with the budget guidelines established for all state agencies by the Department of Finance and Administration, the Agency does prepare its budget on a basis consistent with generally accepted accounting principles. The Agency's budget is appropriated to various programs and is administered through the use of expenditures and encumbrances.

G. PROCUREMENT LIBRARY

The Procurement library contains the reference materials listed below: The procurement library will be available on-line at <http://www.generalservices.state.nm.us/statepurchasing/>

- Procurement Regulations, 1.4.1 NMAC
- New Mexico Procurement Code (Sections 13-1-28 to 13-1-199 NMSA 1978)
- Accountability in Government Act (Sections 6-3A-1 to 6-3A-9 NMSA 1978)
- RFP resource guide

Interested offerors who wish to review prior year's audit reports and management letters should contact the Procurement Manager (See Section I, Paragraph D).

Offerors may view management representation letters by contacting the Procurement Manager.

H. INTERNAL REVENUE SERVICE (IRS) REQUIREMENTS

The finalist selected will be required to comply with IRS Publication 1075 Security Guidelines. The IRS requires the New Mexico Taxation and Revenue Department to provide notification within 45 days of a contractor who will have access to federal tax information (FTI). Contractor access to FTI is read-only and will be monitored by the New Mexico Taxation and Revenue Department, Information Technology Division staff. Internal protocols will be followed. The contractor will have a stand-alone computer that resides with the Information Technology Division and will not have the ability to store or destroy FTI. Access is limited to viewing federal tax returns residing in the New Mexico Taxation and Revenue Department tax reporting system. Contractor access to FTI is for the purpose of extracting information to perform analytical review procedures related to processing of tax returns, tax collections, distributions and refunds processed by the New Mexico Taxation and Revenue Department tax reporting system. The contractor will also perform a review of the Information Technology Division's general and if necessary, application controls over the New Mexico Taxation and Revenue Department tax reporting system.

The contractor will also be required to complete the Federal and State Tax Information Disclosure Awareness Training prior to the commencing work. The Federal and State Tax Information Disclosure Awareness Training will be conducted at the New Mexico Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South Saint Francis Drive, Santa Fe, New Mexico.

II. CONDITIONS GOVERNING THE PROCUREMENT

This section of the RFP contains the schedule for the procurement, describes the major procurement events and the conditions governing the procurement.

A. SEQUENCE OF EVENTS

The Procurement Manager will make every effort to adhere to the following schedule:

<u>Action</u>	<u>Responsibility</u>	<u>Date</u>
1. Issue of RFP	Agency	02/03/2014
2. Pre-Proposal Conference	Agency, Potential Offerors	02/14/2014
3. Distribution List Response Due	Offeror	02/14/2014
4. Deadline to Submit Additional Questions	Offeror	02/17/2014
5. Response to Written Questions	Agency	02/21/2014
6. Submission of Proposal	Offeror	03/07/2014
7. Proposal Evaluation	Agency	03/14/2014
8. Selection of Finalists	Agency	03/14/2014
9. Oral Presentation by Finalists	Offeror	03/18/2014
10. Notification of State Auditor	Agency	03/21/2014
11. Contract Award	Agency/State Auditor	04/11/2014
12. Protest Deadline	Offeror	04/28/2014
13. Audit Commences	Contractor	TBD
14. Schedules Reports and Conferences	Agency/Contractor	TBD
15. Final Audit Report Due	Contractor	60 Days [2.2.2.9 NMAC]

B. EXPLANATION OF EVENTS

The following paragraphs describe the activities listed in the sequence of events shown in Section II, Paragraph A.

1. Issue of RFP

This RFP is being issued by the Agency.

2. Pre-Proposal Conference

A pre-proposal conference will be held on Friday, February 14, 2014 at 9:30 a.m. Mountain Time at the New Mexico Taxation and Revenue Department, Administrative Services Division Conference Room, 1100 South Saint Francis Drive, Joseph M. Montoya Building, Room 3040, Santa Fe, New Mexico. Potential offerors are encouraged to submit written questions in advance of the conference to the Procurement Manager (See Section I, Paragraph D). The identity of the organization submitting the question(s) will not be revealed. Additional written questions may be submitted at the conference. All written questions will be addressed at the conference. A public log will be kept of the names of potential offerors that attended the pre-proposal conference.

Attendance at the pre-proposal conference is not a prerequisite for submission of a proposal.

3. Distribution List Response Due

Potential offerors should hand deliver or return by facsimile or by registered or certified mail the "Acknowledgement of Receipt of Request For Proposals Form" that accompanies this document (See Appendix A) to have their organization placed on the procurement distribution list. The form should be signed by an authorized representative of the organization, dated, returned, and received by close of business on February 14, 2014.

The procurement distribution list will be used for the distribution of written responses to questions and any RFP amendments.

Failure to return this form shall constitute a presumption of receipt and rejection of the RFP, and the potential offeror's organization name shall not appear on the distribution list.

4. Deadline to Submit Additional Written Questions

Potential offerors may submit additional written questions as to the intent or clarity of this RFP until close of business on February 17, 2014. All written questions must be addressed to the Procurement Manager (See Section I, Paragraph D).

5. Response to Written Questions/RFP Amendments

Written responses to written questions and any RFP amendments will be distributed via email on February 21, 2014 to all potential offerors whose organization name appears on the procurement distribution list. An Acknowledgement of Receipt Form will accompany the distribution package. The form should be signed by the offeror's representative, dated, and hand-delivered or returned by facsimile or by registered or certified mail by the date indicated thereon. Failure to return this form shall constitute a presumption of receipt and withdrawal from the procurement process. Therefore, the offeror's organization name shall be deleted from the procurement distribution list.

Additional written requests for clarification of distributed answers and/or amendments must be received by the Procurement Manager no later than three (3) days after the answers and/or amendments were issued.

6. Submission of Proposal

ALL OFFEROR PROPOSALS MUST BE RECEIVED FOR REVIEW AND EVALUATION BY THE PROCUREMENT MANAGER OR DESIGNEE NO LATER THAN 3:00 PM MOUNTAIN DAYLIGHT TIME ON MARCH 7, 2014.

Proposals received after this deadline will not be accepted. The date and time of receipt will be recorded on each proposal. Proposals must be addressed and delivered to the Procurement Manager at the address listed in Section I, Paragraph D. Proposals must be sealed and labeled on the outside of the package to clearly indicate that they are in response to the Audit Services Request for Proposals. **Proposals submitted by facsimile will not be accepted.**

A public log will be kept of the names of all offeror organizations that submitted proposals. Pursuant to Section 13-1-116 NMSA 1978, the contents of any proposal shall not be disclosed to competing offerors prior to contract award.

7. Proposal Evaluation

The evaluation of proposals will be performed by an Evaluation Committee appointed by Agency management. This process will take place between March 10, 2014 and March 14, 2014. During this time, the Procurement Manager may initiate discussions with offerors who submit responsive or potentially responsive proposals for the purpose of clarifying aspects of the proposals, but proposals may be accepted and evaluated without such discussion. Discussions SHALL NOT be initiated by the offerors.

8. Selection of Finalists

The Evaluation Committee will select and the Procurement Manager will notify the finalist offerors on March 14, 2014. Only finalists will be invited to participate in the subsequent steps of the procurement and oral presentation if required. The schedule for the oral presentations if required will be determined at this time.

9. Oral Presentation by Finalists

At the discretion of the Agency or the Evaluation Committee, finalist offerors may be required to present their proposals to the Evaluation Committee. The Procurement Manager will schedule the time for each offeror presentation. All offeror presentations will be held at the Taxation and Revenue Department, 1100 South Saint Francis Drive, Joseph M. Montoya Building, Santa Fe, New Mexico. Each presentation will be limited to one hour in duration.

10. Notification of State Auditor

After review of the Evaluation Committee Report, the recommendation of the Agency management will be submitted to the New Mexico State Auditor. The NM State Auditor will then approve the selection or notify the Agency of the reason for disapproval. The selected firm will be notified *after* approval by the State Auditor.

11. Contract Award

The contract shall be awarded to the offeror or offerors whose proposal is most advantageous, taking into consideration the evaluation factors set forth in the RFP. The most advantageous proposal may or may not have received the most points.

The award is subject to appropriate State approvals.

12. Protest Deadline

Any protest by an offeror must be timely and in conformance with Section 13-1-172 NMSA 1978 and applicable procurement regulations. The fifteen (15) day protest period for responsive offerors shall begin on the day following the contract award and will end as of close of business on fifteen (15) calendar days from the date of notification. Protests must be written and must include the name and address of the protestor and the request for proposals number. It must also contain a statement of grounds for protest including appropriate supporting exhibits, and it must specify the ruling requested from the Procurement Manager. The protest must be delivered to the Procurement Manager.

David Robbins, ASD Director
New Mexico Taxation & Revenue Department
Administrative Services Division
PO Drawer 630
Santa Fe, New Mexico 87504-0630

Protests received after the deadline will not be accepted.

13. Audit Commences

The Agency wishes to have audit work commence immediately after the contract is signed. It is the Agency's intent to make a selection shortly after the opening of bids and submit its selection to the New Mexico State Auditor for approval immediately after selection. Therefore, it is anticipated that audit work should commence no later than May 5, 2014.

The auditor must make arrangements to observe such inventory counts and related activities as it deems necessary to enable it to express all required opinions. The Agency will conduct its year-end closing in July 2014 and will have full-year reports and records for general fund operations and agency funds, including full accrual entries, available for audit in October 2014. The agency will make other books and records available for audit at a mutually agreeable date after contract signing.

14. Schedules, Reports and Conferences

The auditor shall complete each of the following no later than the dates indicated:

a) Detailed Audit Plan

The auditor shall provide the Agency a detailed audit plan and a proposed list of all schedules to be prepared by the agency within the first three weeks after all parties sign the audit contract. The Agency will notify the auditor of any modifications required and will make every effort to comply with requests for client-prepared schedules. A similar timely schedule will be developed for audits of future fiscal years if the Agency exercises its option for additional audits.

b) Draft Reports

The auditor shall deliver drafts of the audit report(s) and recommendations to agency management by November 10, 2014. As the auditor determines audit findings, they should be delivered to the Chief Financial Officer for response within 3 business days.

c) Entrance Conferences, Progress Reporting and Exit Conferences

At minimum, the following conferences should be held by the dates indicated on the schedule.

- 1) Entrance conference with Agency management and the auditor's managing principal, the on-site audit manager and other appropriate audit managers and supervisors within 10 business days of notification by the NM State Auditor of Approval of recommended contractor.
- 2) Progress conferences with Agency management and the on-site audit manager and other appropriate audit managers and supervisors as deemed necessary by Agency management for the duration of the engagement.

15. Date Final Report is Due

The auditor shall provide all recommendations, revisions and suggestions for improvement to the Chief Financial Officer in compliance with the NM State Auditor's Rule 2.2.2 NMAC. Draft auditor's exception(s) shall be delivered to the Chief Financial Officer within 3 business days as exceptions are noted during the course of the audit. The Taxation and Revenue Department will have ten (10) working days to respond to each exception.

The final draft of the auditor's report will be delivered to the Chief Financial Officer by November 17, 2014. The Department will complete their review of the draft report as expeditiously as possible.

During that period, the auditor should be available for any meeting that may be necessary to discuss the audit report. Once all issues for discussion are resolved, the auditor will schedule and conduct an Exit Conference with Agency management. The final signed report shall be delivered to the Chief Financial Officer within two (2) working days of the exit conference.

The final report and the requested number of copies are to be delivered by the auditor to the State Auditor by November 26, 2014 in accordance with the NM State Auditor's Rule 2.2.2 NMAC.

C. GENERAL REQUIREMENTS

This procurement will be conducted in accordance with the State Purchasing Agent's procurement regulations, 1.4.1 NMAC.

1. Acceptance of Conditions Governing the Procurement

Offerors must indicate their acceptance of the Conditions Governing the Procurement section in the letter of transmittal. Submission of a proposal constitutes acceptance by the firm of the conditions contained in this RFP, the NM State Auditor's Rule 2.2.2 NMAC, and the Evaluation Factors contained in Section V of this RFP.

2. Incurring Cost

Any cost incurred by the offeror in preparation, transmittal or presentation of any proposal or material submitted in response to this RFP shall be borne solely by the offeror.

3. Prime Contractor Responsibility

Any contract that may result from this RFP shall specify that the prime contractor is solely responsible for fulfillment of the contract with the Agency. The Agency will make contract payments only to the prime contractor.

4. Subcontractors

Use of subcontractors must be clearly explained in the proposal, and major subcontractors must be identified by name. The prime contractor shall be wholly responsible for the entire performance whether or not subcontractors are used. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the Agency and approval by the State Auditor.

5. Amended Proposals

An offeror may submit an amended proposal before the deadline for receipt of proposals. Such amended proposals must be complete replacements for a previously submitted proposal and must be clearly identified as such in the transmittal letter. The Agency personnel will not merge, collate, or assemble proposal materials.

6. Offerors' Rights to Withdraw Proposal

Offerors will be allowed to withdraw their proposals at any time prior to the deadline for receipt of proposals. The offeror must submit a written withdrawal request signed by the offeror's duly authorized representative addressed to the Procurement Manager.

The approval or denial of withdrawal requests received after the deadline for receipt of the proposals is governed by the applicable procurement regulations.

7. Proposal Offer Firm

Responses to this RFP, including proposal prices, will be considered firm for ninety (90) days after the due date for receipt of proposals or sixty (60) days after receipt of a best and final offer if one is submitted.

8. Disclosure of Proposal Contents

The proposals will be kept confidential until the State Auditor approved contract is awarded. At that time, all proposals and documents pertaining to the proposals will be open to the public, except for the material that is proprietary or confidential. The Procurement Manager will not disclose or make public any pages of a proposal on which the offeror has stamped or imprinted "proprietary" or "confidential" subject to the following requirements.

Proprietary or confidential data shall be readily separable from the proposal in order to facilitate eventual public inspection of the non-confidential portion of the proposal. Confidential data is normally restricted to confidential financial information concerning the offeror's organization and data that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act, 57-3A-1 to 57-3A-7 NMSA 1978. The price of products offered or the cost of services proposed shall not be designated as proprietary or confidential information.

If a request is received for disclosure of data for which an offeror has made a written request for confidentiality, the Agency shall examine the offeror's request and make a written determination that specifies which portions of the proposal should be disclosed. Unless the offeror takes legal action to prevent the disclosure, the proposal will be so disclosed. The proposal shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data.

9. No Obligation

This procurement in no manner obligates the State of New Mexico or any of its agencies to the use of any proposed professional services until a valid written contract is awarded and approved by the appropriate authorities.

10. Termination

This RFP may be canceled at any time and any and all proposals may be rejected in whole or in part when the Agency determines such action to be in the best interest of the State of New Mexico.

11. Sufficient Appropriation

Any contract awarded as a result of this RFP process may be terminated if sufficient appropriations or authorizations do not exist. Such termination will be effected by sending written notice to the contractor. The Agency's decision as to whether sufficient appropriations and authorizations are available will be accepted by the contractor as final.

12. Legal Review

The Agency requires that all offerors agree to be bound by the General Requirements contained in this RFP. Any offeror concerns must be promptly brought to the attention of the Procurement Manager.

13. Governing Law

This procurement and any agreement with offerors that may result shall be governed by the laws of the State of New Mexico.

14. Basis for Proposal

Only information supplied by the Agency in writing through the Procurement Manager or in this RFP should be used as the basis for the preparation of offeror proposals.

15. Contract Terms and Conditions

The contract between the Agency and a contractor will follow the format specified by the Agency and contain the terms and conditions set forth in Appendix B, "Contract Terms and Conditions". However, the Agency reserves the right to negotiate with a successful offeror provisions in addition to those contained in this RFP. The contents of this RFP, as revised and/or supplemented, and the successful offeror's proposal will be incorporated into and become part of the contract.

Should an offeror object to any of the Agency's terms and conditions, as contained in this Section or in Appendix B, that offeror must propose specific alternative language. The Agency may or may not accept the alternative language. General references to the offeror's terms and conditions or attempts at complete substitutions are not acceptable to the Agency and will result in disqualification of the offeror's proposal.

Offerors must provide a brief discussion of the purpose and impact, if any, of each proposed change followed by the specific proposed alternate wording.

All contracts for professional services are subject to the review and approval of DFA pursuant to 13-1-118 NMSA 1978 and DFA Rule 2NMAC40.2.

16. Offeror's Terms and Conditions

Offerors must submit with the proposal a complete set of any additional terms and conditions which they expect to have included in a contract negotiated with the Agency.

17. Contract Deviations

Any additional terms and conditions, which may be the subject of negotiation, will be discussed only between the Agency and the selected offeror and shall not be deemed an opportunity to amend the offeror's proposal.

18. Offeror Qualifications

The Evaluation Committee may make such investigations as necessary to determine the ability of the offeror to adhere to the requirements specified within this RFP. The Evaluation Committee will reject the proposal of any offeror who is not a responsible offeror or fails to submit a responsive offer as defined in Sections 13-1-83 and 13-1-85 NMSA 1978.

19. Right to Waive Minor Irregularities

The Evaluation Committee reserves the right to waive minor irregularities. The Evaluation Committee also reserves the right to waive mandatory requirements provided that all of the otherwise responsive proposals failed to meet the mandatory requirements and/or doing so does not otherwise materially affect the procurement. This right is at the sole discretion of the Evaluation Committee.

20. Changes in Contractor Representatives

The Agency reserves the right to require a change in contractor representatives if the assigned representatives are not, in the opinion of the Agency, meeting its needs adequately.

21. Notice

The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

22. Agency Rights

The Agency reserves the right to accept all or a portion of an offeror's proposal.

23. Right to Publish

Throughout the duration of this procurement process and contract term, potential offerors, offerors and contractors must secure from the Agency written approval prior to the release of any information that pertains to the potential work or activities covered by this procurement or the subsequent contract. Failure to adhere to this requirement may result in disqualification of the offeror's proposal or termination of the contract.

24. Ownership of Proposals

All documents submitted in response to this Request for Proposals shall become the property of the Agency and the State of New Mexico. However, any technical or user documentation submitted with the proposals of non-selected offerors may be returned after the expiration of the protest period. One complete copy of the selected offeror's proposal including the Best and Final Offer, if one is submitted, shall be placed into the procurement file.

25. Electronic mail address required

A large part of the communication regarding this procurement will be conducted by electronic mail (e-mail). Offeror must have a valid e-mail address to receive this correspondence.

26. Use of Electronic Versions of this RFP

This RFP is being made available by electronic means. If accepted by such means, the offeror acknowledges and accepts full responsibility to insure that no changes are made to the RFP. In the event of conflict between a version of the RFP in the offeror's possession and the version maintained by the New Mexico Taxation and Revenue Department (TRD), the version maintained by TRD shall govern.

27. Term of Engagement

A three-year contract is contemplated, subject to the annual review and recommendation of the Evaluation Committee, the satisfactory negotiation of terms including a price acceptable to both the Agency and the selected firm, the approval of the State Auditor and the annual availability of an appropriation.

28. NM State Auditor's Rule 2.2.2 NMAC

Firms submitting proposals must comply with the NM State Auditor's Rule 2.2.2 NMAC as issued by the NM State Auditor for fiscal year 2014 audits. A copy of the rule may be obtained by contacting the NM State Auditor's Office.

29. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. Government Accountability Office's Governmental Auditing Standards (1988), the provisions of the Federal Single

Audit Act, Amendments of 1996 and the provisions of any applicable Federal OMB Circulars, Audits of State and Local Governments and the State of New Mexico's State Auditor's Rule 2.2.2 NMAC.

30. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- a. A report of the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- b. A report on the internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- c. A report on compliance for each major federal program and report on internal control over compliance required by OMB Circular A-133.
- d. Any other reports which the NM State Auditor's Rule 2.2.2 NMAC may require.

In the required report(s) on internal controls, the auditor shall communicate any deficiencies in internal control and instances of noncompliance and other matters found during the audit.

Auditors shall be required to make an immediate, written report of all deficiencies in internal control and instances of noncompliance and other matters of which the Auditors become aware of to the Administrative Services Director and the State Auditor.

31. Special Considerations

- a. The Agency has determined that the U.S. Department of the Interior will function as the cognizant agency in accordance with provisions of the Federal Single Audit Act, Amendments of 1996 and any applicable Federal OMB circulars, Audits of State and Local Governments.
- b. The schedule of expenditures of federal awards and related auditor's report, as well as the reports on the internal control and compliance, are to be issued as part of the comprehensive annual financial report.
- c. Supplies inventory consists of office supplies and materials on hand. The auditor will take the necessary measures to observe the inventorying of supplies and the auditing of inventory records for those goods.

- d. The Agency maintains a listing of all capital assets with a value greater than \$5,000 in conformance with General Services Department Regulations, Agency Policy, and Capital Asset Procedures. The auditor will be provided with a Capital Asset List as of June 30, 2014, which itemizes the Agency's capital assets by organization code and a depreciation schedule. The auditor is advised that the nature of the business of the Agency causes the Agency to frequently move capital assets in support of the Agency's work.
- e. The Agency has implemented and maintains the Statewide, Human Resources and Accounting Reporting (SHARE) system. The Auditor should obtain an understanding of the agency's components of internal control as indicated in the NM State Auditor's Rule 2.2.2 NMAC.
- f. In accordance with applicable Federal OMB Circulars, small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals shall have the maximum practical opportunity to participate in contracts awarded.

32. Working Paper Retention

All working papers and reports must be retained, at the auditor's expense, in compliance with the NM State Auditor's Rule 2.2.2 NMAC and the State of New Mexico Audit Contract.

III. RESPONSE FORMAT AND ORGANIZATION

A. NUMBER OF RESPONSES

Offerors shall submit only one proposal.

B. NUMBER OF COPIES

Offerors shall deliver five (5) identical copies of their proposal (binder 1), two (2) copies of the cost proposal (binder 2), and one (1) copy of supporting technical documentation (binder 3) to the location specified in Section I, Paragraph D on or before the closing date and time for receipt of proposals.

C. PROPOSAL FORMAT

All proposals must be typewritten on standard 8 1/2 x 11 paper (larger paper is permissible for charts, spreadsheets, etc.) and placed within a binder with tabs delineating each section.

1. Proposal Organization

The proposal must be organized and indexed in the following format and must contain, as a minimum, all listed items in the sequence indicated.

- a) Letter of Transmittal (Binder 1)
- b) Table of Contents (Binder 1)
- c) Proposal Summary (optional) (Binder 1)
- d) Response to Mandatory Specifications (Binder 1)
- e) Completed Cost Response Form (Binder 2)
- f) Response to Agency Terms and Conditions (Binder 2)
- g) Offeror's Additional Terms and Conditions (Binder 2)
- h) Licenses, Certificates Copies (Binder 1)
- i) Other Supporting Material (Binder 3)

Within each section of their proposal, offerors should address the items in the order in which they appear in this RFP. All forms provided in the RFP must be thoroughly completed and included in the appropriate section of the proposal. All discussion of proposed costs, rates or expenses must occur only in Binder 2 with the cost response form.

Any proposal that does not adhere to these requirements may be deemed nonresponsive and rejected on that basis.

The proposal summary may be included by offerors to provide the Evaluation Committee with an overview of the technical and business features of the proposal; however, this material will not be used in the evaluation process unless specifically referenced from other portions of the offeror's proposal.

Offerors may attach other materials that they feel may improve the quality of their responses. However, these materials should be included as items in a separate appendix.

2. Letter of Transmittal

Each proposal must be accompanied by a letter of transmittal. The letter of transmittal MUST:

- a) identify the submitting organization;
- b) identify the name and title of the person authorized by the organization to contractually obligate the organization;
- c) identify the name, title and telephone number of the person authorized to negotiate the contract on behalf of the organization;
- d) identify the names, titles and telephone numbers of persons to be contacted for clarification;
- e) explicitly indicate acceptance of the Conditions Governing the Procurement stated in Section II, Paragraph C.1;
- f) be signed by the person authorized to contractually obligate the organization;
- g) acknowledge receipt of any and all amendments to this RFP.

IV. SPECIFICATIONS

Offerors should respond in the form of a thorough narrative to each mandatory specification. The narratives along with required supporting materials will be evaluated and awarded points accordingly.

A. Information

1. Agency Resources

The following resources will be provided to contractor personnel for use on this contract:

- * office space
- * minimal clerical support
- * computer workstation to access accounting systems
- * access will be available to copiers and fax machines

2. Work Performance

For the purpose of preparing proposals, Offerors are to assume that the majority of all on-site work will be performed at the following locations:

New Mexico Taxation and Revenue Department
1100 South Saint Francis Drive
Joseph M. Montoya Building
Santa Fe, New Mexico
And
Revenue Processing Division
1200 South Saint Francis Drive
Manual Lujan Sr. Building
Santa Fe, New Mexico

3. Level of Effort

For the purpose of preparing proposals, offerors are to assume that the work required in the first year of the contract excluding gross receipts tax may be equivalent to \$200,000 including financial statement preparation and \$185,000 without financial statement preparation. This is not a guarantee, and the actual work required may ultimately yield more or less than this amount. Due to the State of New Mexico budgeting process, there can be no pre-determination concerning work required for subsequent years.

The contractor will work on an as-needed basis, with no limitations on the number of trips to the on-site locations.

B. Mandatory Specifications

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competency and capacity of the firms seeking to undertake an independent audit of the Agency in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The technical proposal should address all points outlined in the request for proposals (including any multi-year audit information, excluding any cost information which should only be included in the cost proposal). The proposal should be prepared simply and economically, providing a straightforward, concise description of the offeror's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following items, numbers two through ten, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the Agency as defined by the U.S. Governmental Accountability Office's Governmental Auditing Standards (1988). The firm should also list and describe the firm's (including any proposed subcontractor's) professional relationships involving the Agency for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm should provide an affirmative statement that the firm shall give the Agency written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in New Mexico

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice public accounting in New Mexico.

4. New Mexico Business Preference

Offerors will be awarded points if their principle place of business is located in the State of New Mexico as defined in Section 13-1-22 NMSA 1978. To be awarded the points Offerors must include a copy of their preference certificate with their proposal.

5. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the Offeror is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm and any subcontractor shall also be required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm and any subcontractor shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm and any subcontractor shall provide information on the circumstances and status of any disciplinary action taken or pending against them during the past three (3) years with state regulatory bodies or professional organizations.

The firm and any subcontractor shall also provide a copy of the firm profile it has submitted to the State Auditor, in accordance with the NM State Auditor Rule 2.2.2 NMAC.

6. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Offerors must submit resumes of all proposed professional staff members who will be performing services under the contract. Experience narratives shall be attached that describe the specific relevant experience of the staff members in relation to the role that member will perform for this contract.

The narrative(s) must include the name of the individual(s) proposed and should include a thorough description of the education, knowledge, and relevant experience as well as certifications or other professional credentials. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) calendar years and membership in professional organizations relevant to the performance of this audit.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Agency. However, in either case, the Agency retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to the request for proposals can only be changed with the express prior written permission of the Agency, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the audit firm provided that replacements have substantially the same or better qualifications or experience.

7. Proposed Staff References

One external client reference for each proposed staff member must be provided. The minimum information that must be provided about each reference is:

Name of individual or company services were provided for:

- a. Address of individual or company
- b. Name of contact person
- c. Telephone number of contact person
- d. Type of services provided and dates services were provided

8. Corporate References

Proposals must include three (3) external client references from clients who received similar services, preferably other New Mexico State Agencies. In addition, three (3) references must be submitted for each proposed subcontractor. The minimum information that must be provided about each reference is:

- a. Name of individual or company services were provided for
- b. Address of individual or company

- c. Name of contact person
- d. Telephone number of contact person
- e. Type of services provided and dates services were provided

9. Specific Audit Approach & Project Plan

Offerors must submit a thorough project plan as part of the proposal. At a minimum, the project plan must include a milestone chart including tasks to be performed, the time frame and proposed staff member designated for the completion of each task. In developing the work plan, reference should be made to such sources of information as the Agency's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Offerors will be required to provide the following information on their audit approach:

- a) Proposed segmentation of the engagement with and without preparation of working trial balances, financial statements, and supporting documents by Agency personal
- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c) Approach to be taken to plan the audit
- d) Type and extent of the information systems review of internal controls
- e) Approach to be taken to gain and document an understanding of the Agency's internal controls
- f) Approach to be taken to test Agency's internal controls
- g) Approach to be taken to perform a single audit in accordance with the OMB Circular A-133 and test of internal controls
- h) Approach to be taken to perform substantive test work
- i) Type and extent of analytical procedures to be used in the engagement
- j) Approach to be taken to draw audit samples
- k) Approach to be taken to wrap-up and close the engagement prior to delivery of the audit report to the State Auditor

10. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Agency.

11. Report Format

The proposal should include sample formats for required reports.

12. Cost

Offerors must propose one firm, fixed, fully-loaded hourly rate per service category on the proposal cost form as identified in part 3 of the Audit Contract in Appendix B. The firm, fixed, fully-loaded hourly rate will include travel to and from the off-site workplace to the on-site workplace. The proposed fully-loaded hourly rates must include travel, per diem, fringe benefits and any overhead costs for contractor personnel, as well as subcontractor personnel if appropriate. New Mexico gross receipts taxes are excluded from the proposed maximum hourly rates. They shall be shown separately on the invoice.

The cost proposals should include two options. One cost proposal option shall include a fee quote including financial statement preparation and the other cost proposal option shall include a fee quote without financial statement preparation.

13. Oral Presentation

If selected as a finalist, offerors agree to provide the Evaluation Committee the opportunity to interview proposed staff members identified by the Evaluation Committee in the finalist notification letter at the oral presentation. A statement of concurrence is required.

V. EVALUATION

A. Evaluation Point Summary

The Audit Contract Proposal Evaluation Form in Appendix C will be used by the evaluation committee to score the proposals.

B. Evaluation Process

The evaluation process will follow the steps listed below:

1. All offeror proposals will be reviewed for compliance with the mandatory requirements stated within the RFP. Proposals deemed non-responsive will be eliminated from further consideration.
2. The Procurement Manager may contact the offeror for clarification of the response as specified in Section II, Paragraph B.8.
3. The Evaluation Committee may use other sources of information to perform the evaluation as specified in Section II, Paragraph C.18.
4. Responsive proposals will be evaluated on the factors in Section V that have been assigned a point value. The responsible offerors with the highest scores will be selected as finalist offerors based upon the proposals submitted. Finalist offerors who are asked or choose to submit revised proposals for the purpose of obtaining best and final offers will have their points recalculated accordingly. Points awarded from the oral presentations will be added to the previously assigned points to attain final scores. The responsible offeror whose proposal is most advantageous to the Agency, taking into consideration the evaluation factors in Section V, will be recommended for contract award as specified in Section II, Paragraph B.12. Please note, however, that a serious deficiency in the response to any one factor may be grounds for rejection regardless of overall score.

APPENDIX A

Acknowledgement of Receipt Form

REQUESTS FOR PROPOSALS

PROFESSIONAL AUDITING SERVICES

ACKNOWLEDGEMENT OF RECEIPT FORM

In acknowledgement of receipt of this Request for Proposal the undersigned agrees that he/she has received a complete copy, beginning with the title page and table of contents, and ending with Appendix D.

The acknowledgement of receipt should be signed and returned to the Procurement Manager no later than close of business on **02/14/2014**. Only potential offerors who elect to return this form completed with the indicated intention of submitting a proposal will receive copies of all offeror written questions and the Agency's written responses to those questions as well as RFP amendments, if any are issued.

FIRM: _____

REPRESENTED BY: _____

TITLE: _____ PHONE NO.: _____

E-MAIL: _____ FAX NO.: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

SIGNATURE: _____ DATE: _____

This name and address will be used for all correspondence related to the Request for Proposal.

Firm does/does not (**circle one**) intend to respond to this Request for Proposals.

David Robbins, ASD Director
New Mexico Taxation & Revenue Department
Administrative Services Division
PO Drawer 630
Santa Fe, New Mexico 87504-0630
Telephone Number (505) 827-0369
Fax Number (505) 827-0469
Email to: david.robbins@state.nm.us

APPENDIX B

Contract Terms and Conditions (Sample)

**STATE OF NEW MEXICO
AUDIT CONTRACT**

This CONTRACT is made and entered into this _____ day of _____, 2013, by and between the

_____ hereinafter referred to as the “Agency”, and

_____ hereinafter referred to as the “Contractor”, and is effective as of the date upon which it is approved by the Office of the State Auditor, hereinafter referred to as “State Auditor” and the New Mexico Department of Finance and Administration.

As required by the Audit Rule, Section 2.2.2.1 NMAC, et seq., Contractor agrees to, and shall, inform the Agency of any restriction placed on Contractor by the Office of the State Auditor pursuant to Section 2.2.2.8.E, NMAC, and whether the Contractor is eligible to enter into this contract with the restriction.

IT IS MUTUALLY AGREED BETWEEN THE PARTIES:

1. SCOPE OF WORK (Include in Paragraph 25 any expansion of scope)

A. The Contractor shall conduct a financial and compliance audit of the following applicable statements and schedules of the Agency for the period from **July 1, 2012 through June 30, 2013**:

(1) Basic Financial Statements consisting of the government-wide financial statements, fund financial statements, budgetary comparison statements for the general fund and major special revenue funds (GASB 34, footnote 53), and the notes to the financial statements;

(2) Required supplemental information (RSI), if applicable, consisting of budgetary comparison schedules for the general fund and major special revenue fund data presented on a fund, organization, or program structure basis because the budgetary information is not available on the GAAP fund structure basis for those funds (*GASB Statement No. 41, Budgetary Comparison Schedules—Perspective Differences an amendment of GASB Statement No. 34*) must be audited and included in the auditor’s opinion (AAG-SLV 14.52);

(3) Supplemental Information (SI) that must be audited and included in the auditor’s opinion (AAG-SLV 14.52), if applicable, consisting of:

(a) Component unit fund financial statements and related combining statements (if there are no separately issued financial statements on the component unit per AAG-SLV 3.20);

(b) Combining financial statements;

(c) Individual fund budget comparison statements for remaining funds that have an adopted budget, including proprietary funds, that did not appear as basic financial statement budget comparisons for the general fund, major special revenue funds or as RSI as described above; and

(d) Remaining supplemental information schedules as required by Section 2.2.2.10.A(2)(f) NMAC.

B. The contractor shall apply certain limited procedures to the following required supplemental information (RSI), if applicable, and report deficiencies in or the omission of required information in accordance with the requirements of AU-C 730.05 to 730.09:

- (1) The Management Discussion and Analysis (MD&A);
- (2) RSI data required by Statements 25, 27, 43 and 45 regarding pension plans and post-employment healthcare plans administered by defined benefit pension plans; and
- (3) Schedules derived from asset management systems (GASB 34, paragraphs 132 to 133).

C. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, OMB Circular A-133, and *Requirements for Contracting and Conducting Governmental Audits* (Section 2.2.2.1, et seq., NMAC).

2. DELIVERY AND REPRODUCTION

A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the following documents to the State Auditor no later than **sixty days** after the Financial Control Division of the Department of Finance and Administration (FCD of DFA) provides the State Auditor with notice that the Agency's books and records are ready and available for audit, and in accordance with Section 2.2.2.9 NMAC:

- (1) an organized, bound and paginated hard copy of the Agency's audit report for review;
- (2) a copy of the signed management representation letter required by AU-C580;
- (3) a list of the passed adjustments required by AU-C 580.14; and
- (4) a copy of the completed State Auditor Report Review Guide available at www.osanm.org.

B. In accordance with FCD requirements, the Agency, with the help of the Contractor, shall identify a schedule of audit deliverables and agreed-to milestones for the audit to ensure that the Agency's books and records are ready and available for audit and the Contractor delivers services on time. The deadline of sixty days shall be based on the schedule of audit deliverables and agreed upon milestones; however, the deadline **shall not extend beyond December 15, 2013**. This requirement does not prevent the Contractor from performing interim audit work prior to receipt of the DFA notice of agency preparedness.

C. Reports postmarked by the Agency's due date will be considered received by the due date for purposes of 2.2.2, NMAC. Unfinished or excessively deficient reports will not satisfy this requirement; such reports will be rejected and returned to the Contractor and the State Auditor may take action in accordance with Subsection C of 2.2.2.13.C, NMAC. If copies of the engagement letter, management representation letter, list of past adjustments and the completed Report Review Guide are not received by the State Auditor with the audit report or prior to submittal of the audit report, the report will not be considered submitted to the State Auditor.

D. As soon as the Contractor becomes aware that circumstances exist that will make the Agency's audit report late, the Contractor shall immediately provide written notification of the situation to the State Auditor. The notification shall include an explanation regarding why the audit report will be late, when the IPA expects to submit the report and a concurring signature by the Agency. The Agency's oversight agency should also be notified, but confidential audit information shall be omitted from that notification.

E. Pursuant to Section 2.2.2.8.Q, NMAC, the Contractor shall prepare a written and dated engagement letter which identifies the specific responsibilities of the Contractor and the Agency. The Contractor shall submit to the State Auditor an electronic copy of the signed and dated engagement letter and a list of client prepared documents with expected delivery dates within ten (10) days of the entrance conference.

F. After its review of the audit report pursuant to 2.2.2.13, NMAC, the State Auditor will authorize the Contractor to print and submit the final audit report. Within two business days from the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor with **TWO** copies of the report and an electronic version of the audit report, in PDF format. After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver _____ copies of the audit report to the Agency. Every member of the Agency’s governing authority shall receive a copy of the report.

G. The Agency, upon delivery of its audit report, shall submit the required copies of the data collection form, audit report and corrective action plan to the federal clearinghouse designated by the Office of Management and Budget and each federal awarding agency if the schedule of findings and questioned costs disclose audit findings directly related to federal awards.

3. COMPENSATION

A. The total amount payable by the Agency to the Contractor under this agreement, including New Mexico gross receipts tax, shall not exceed _____.

B. Contractor agrees not to, and shall not, perform any services in furtherance of this contract prior to approval by the State Auditor. In accordance with Section 12-6-14(A), NMSA, 1978 and Section 2.2.2.8.N(1), NMAC, Contractor acknowledges and agrees that it will not be entitled to payment or compensation for any services performed by Contractor pursuant to this contract prior to approval by the State Auditor.

C. Total Compensation will consist of the following:

SERVICES	AMOUNTS
(1) Financial statement audit	
(2) Federal single audit	
(3) Financial statement preparation	
(4) Other nonaudit services, such as depreciation schedule updates	
(5) Other (i.e., foundations or other component units, specifically identified)	

Gross Receipts Tax = _____

Total Compensation = _____

D. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this agreement and invoiced by the Contractor.

E. Pursuant to Section 12-6-14 NMSA 1978 and Section 2.2.2.8.N, the State Auditor may authorize progress payments to the Contractor by the Agency; provided that the authorization is based upon evidence of the percentage of audit work completed as of the date of the request for

partial payment. Progress payments up to 69% do not require State Auditor approval, provided that the Agency certifies receipt of services. The Agency must monitor audit progress and make progress payments only up to the percentage that the audit is completed prior to making the 69% payment. Progress payments from 70% to 90% require State Auditor approval after being approved by the Agency. If requested by the State Auditor, the Agency shall provide a copy of the approved progress billings. The State Auditor may allow only the first 50% of progress payments to be made without State Auditor approval if the Contractor's previous audits were submitted after the due date. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor.

4. TERM

A. THIS CONTRACT SHALL NOT BECOME EFFECTIVE UNTIL APPROVED BY THE STATE AUDITOR AND THE NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION. Unless terminated pursuant to Paragraphs 5 or 19, infra, this Contract shall terminate one calendar year after the date on which it is signed by the State Auditor and the Department of Finance and Administration.

B. If awarded based on a multi-year proposal, this Contract may be extended by the parties for two successive one-year terms at the same price, terms and conditions as stated in the original proposal. Each annual extension of the contract shall be executed by mutual agreement of the parties and approval of the State Auditor and the Department of Finance and Administration pursuant to Section 2.2.2.8.G(4), NMAC.

5. TERMINATION, BREACH AND REMEDIES

A. This Contract may be terminated, without cause, by either of the parties upon written notice delivered to the other party at least ten (10) days prior to the intended date of termination. This Contract may be terminated immediately by either of the parties upon written notice delivered to the other party if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the audit report in accordance with Paragraph 2, supra, shall constitute a material breach of this Contract. The Agency may immediately terminate this Contract upon written notice to the Contractor pursuant to Paragraph 19, infra. Pursuant to Section 2.2.2.8.S, NMAC, the State Auditor also may immediately terminate this Contract upon written notice to the Contractor after determining that the audit has been unduly delayed, or for any other reason. By termination pursuant to this Paragraph, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. *THIS PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE OTHER LEGAL RIGHTS AND REMEDIES AFFORDED THE STATE CAUSED BY THE CONTRACTOR'S DEFAULT OR BREACH OF THIS CONTRACT.*

B. If the Agency terminates this Contract under this paragraph, the Contractor shall be entitled to compensation for work performed prior to termination in the amount of earned, but not yet paid, progress payments, if any, that the State Auditor has authorized as provided in Paragraph 3(E), supra. If the Contractor terminates this Contract under this paragraph, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.

C. If the Agency or the Contractor terminates this Contract pursuant to this paragraph, the party that terminates the Contract shall immediately send the State Auditor and the

Department of Finance and Administration written notice of the termination.

D. The State Auditor may disqualify the Contractor from eligibility to contract for audit services with the State of New Mexico if the Contractor knowingly makes false statements, false assurances or false disclosures under this Contract. The State Auditor on behalf of the Agency or the Agency may bring a civil action for damages or any other relief against a Contractor for a material breach of this Contract.

6. STATUS OF CONTRACTOR

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the Agency. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles or any other benefits afforded to employees of the Agency as a result of this Contract. The Contractor agrees not to purport to bind the State of New Mexico to any obligation not assumed under this Contract unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. ASSIGNMENT

The Contractor shall not assign or transfer any interest in this Contract or assign any claims for money due or to become due under this Contract.

8. SUBCONTRACTING

The Contractor shall not subcontract any portion of the services to be performed under this Contract without the prior written approval of the Agency and the State Auditor. An agreement between the Contractor and a subcontractor to subcontract any portion of the services under this Contract shall be completed on a form prescribed by the State Auditor. The agreement shall be an amendment to this Contract and shall specify the portion of the audit services to be performed by the subcontractor, how the responsibility for the audit will be shared between the Contractor and the subcontractor, the party responsible for signing the audit report and the method by which the subcontractor will be paid. Pursuant to Section 2.2.2.8.L, NMAC, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms pursuant to Section 2.2.2.8.B, NMAC, and that are not otherwise restricted by the Office from entering into such a contract pursuant to Section 2.2.2.8.E, NMAC.

9. RECORDS AND AUDIT

The Contractor shall maintain detailed time records that indicate the date, time and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of five (5) years from the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor. The Agency and the State Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

10. RELEASE

The Contractor, upon receiving final payment of the amounts due under the Contract, releases the State Auditor, the Agency, its officers and employees and the State of New Mexico from all liabilities, claims and obligations whatsoever arising from or under this Contract. This

paragraph does not release the Contractor from any liabilities, claims or obligations whatsoever arising from or under this Contract.

11. CONFIDENTIALITY

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the Agency and the State Auditor.

12. PRODUCT OF SERVICES; COPYRIGHT AND REPORT USE

Nothing developed or produced, in whole or in part, by the Contractor under this Contract shall be the subject of an application for copyright by or on behalf of the Contractor. The Agency and the State Auditor may post the audited financial statements on their respective websites. The Contractor agrees that the FCD of DFA is free to use the audited financial statements in the statewide Comprehensive Annual Financial Report (CAFR) and that the Contractor's audit report may be relied upon during the audit of the statewide CAFR, if applicable.

13. CONFLICT OF INTEREST

The Contractor warrants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Contract. The Contractor certifies that the requirements of the Governmental Conduct Act, Section 10-16-1, et seq., NMSA 1978, regarding contracting with a public officer, state employee or former state employee have been followed.

14. INDEPENDENCE

The Contractor affirms and represents its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards 2011 Revision*, issued by the Comptroller General of the United States, and 2.2.2.8.M, NMAC. The Contractor shall immediately notify the State Auditor and the Agency in writing if any impairment to the Contractor's independence occurs or may occur during the period of this Contract.

15. AMENDMENT

This Contract shall not be altered, changed or amended except by prior written agreement of the parties and prior written approval of the State Auditor. Any amendments to this Contract shall comply with the Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978.

16. MERGER

This Contract incorporates all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Contract. Contractor and Agency shall enter into and execute an engagement letter pursuant to Section 2.2.2.8.Q, NMAC, consistent with Generally Accepted Auditing Standards (GAGAS). **The engagement letter and any associated documentation included with or referenced in the engagement letter shall not be interpreted to amend this contract. Conflicts between the engagement letter and this contract are governed by this contract, and shall be resolved**

accordingly.

17. APPLICABLE LAW

The laws of the State of New Mexico shall govern this Contract. By execution of this Contract, Contractor acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising under or out of any term of this Contract.

18. AGENCY BOOKS AND RECORDS

The Agency is responsible for maintaining control of all books and records at all times and the Contractor shall not remove any books and records from the Agency's possession for any reason.

19. APPROPRIATIONS

The terms of this Contract are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Contract. If sufficient appropriations and authorization are not made by the Legislature, this Contract shall terminate upon written notice being given by the Agency to the Contractor. This section of the Contract does not supersede the Agency's requirement to have an annual audit pursuant to Section 12-6-3(A) NMSA 1978.

20. PENALTIES FOR VIOLATION OF LAW

The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

21. EQUAL OPPORTUNITY COMPLIANCE

The Contractor agrees to abide by all Federal and State laws, rules and regulations, and executive orders of the Governor of the State of New Mexico pertaining to equal employment opportunity. In accordance with all such laws, rules, regulations and orders, the Contractor assures that no person in the United States shall, on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap or serious medical condition, spousal affiliation, sexual orientation or gender identity be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Contract. If the Contractor is found not to be in compliance with these requirements during the life of this Contract, the Contractor agrees to take appropriate steps to correct these deficiencies.

22. WORKING PAPERS

A. The Contractor shall retain the working papers of the Agency's audit conducted pursuant to this Contract for a period of five (5) years from the date shown on the opinion letter of the audit report, or longer if requested by the federal cognizant agency for audit, oversight agency for audit, pass through-entity or the State Auditor. The State Auditor shall have access to the working papers at the State Auditor's discretion. When requested by the State Auditor, the Contractor shall deliver the original or clear, legible copies of all working papers to the State Auditor.

B. The working papers of a predecessor Contractor are to be made available to a successor Contractor in accordance with AU-C 210.11 and 210.12. Any costs incurred are to

be borne by the requestor Contractor.

23. DESIGNATED ON-SITE STAFF

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is _____. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

24. INVALID TERM OR CONDITION

If any term or condition of this Contract shall be held invalid or unenforceable, the remainder of this Contract shall not be affected.

25. EMPLOYEE PAY EQUITY REPORTING

A. The Contractor agrees if it has ten (10) or more New Mexico employees OR eight (8) or more employees in the same job classification, at any time during the term of this Contract, to complete and submit the PE10-249 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. If the Contractor has (250) or more employees the Contractor must complete and submit the PE250 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. For contracts that are extended beyond one (1) calendar year, the Contractor also agrees to complete and submit the PE10-249 or PE250 form, whichever is applicable, within thirty (30) days of the annual contract anniversary date of the initial submittal date or, if more than 180 days has elapsed since submittal of the last report, at the completion of the contract, whichever comes first. Should the Contractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, the Contractor agrees to provide the required report within ninety (90 days) of meeting or exceeding the size requirement. That submittal date shall serve as the basis for submittals required thereafter. The Contractor also agrees to levy this requirement on any subcontractor(s) performing more than 10% of the dollar value of this contract if said subcontractor(s) meets, or grows to meet, the stated employee size thresholds during the term of the contract. The Contractor further agrees that, should one or more subcontractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, the Contractor will submit the required report, for each such subcontractor, within ninety (90 days) of that subcontractor meeting or exceeding the size requirement. Subsequent report submittals, on behalf of each such subcontractor, shall be due on the annual anniversary of the initial report submittal. The Contractor shall submit the required form(s) to the State Purchasing Division of the General Services Department, and other departments as may be determined, on behalf of the applicable subcontractor(s) in accordance with the schedule contained in this paragraph. The Contractor acknowledges that this subcontractor requirement applies even though contractor itself may not meet the size requirement for reporting and be required to report itself.

B. Notwithstanding the foregoing, if this Contract was procured pursuant to a solicitation, and if Contractor has already submitted the required report accompanying their response to such solicitation, the report does not need to be re-submitted with this Agreement.

26. OTHER PROVISIONS

IN WITNESS WHEREOF, the parties have executed this Contract as of the date first written above.

AGENCY

CONTRACTOR

NAME: _____
BY: _____
TITLE: _____
DATE: _____

NAME: _____
BY: _____
TITLE: _____
DATE: _____

This Contract has been approved by:

This Contract has been approved by:

STATE AUDITOR

DEPT. OF FINANCE & ADMINISTRATION

BY: _____
TITLE: DEPUTY STATE AUDITOR
DATE: _____

BY: _____
CONTRACTS REVIEW BUREAU
DATE: _____

This Contract has been approved by:

STATE AGENCY

BY: _____
GENERAL COUNSEL
DATE: _____

The records of the Taxation and Revenue Department reflect that the Contractor is registered with the Taxation and Revenue Department of the State of New Mexico to pay gross receipts and compensating taxes.

ID No. _____
By: _____
Date: _____

STATE AUDITOR CONTRACT NO. 13 - _____

APPENDIX C

Audit Contract Proposal Evaluation Form

The form may be accessed through the New Mexico Taxation and Revenue Department's website at <http://www.tax.newmexico.gov/About-Us/Administrative-Services-Division/Pages/Financial-Services-Bureau.aspx>

APPENDIX D

Listing of Department Locations

LOCAL TAXATION AND REVENUE DEPARTMENT OFFICES:

ALBUQUERQUE:

Taxation & Revenue Department
Bank of the West Building
5301 Central Ave., NE
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: **505/841-6200**

LAS CRUCES:

Taxation & Revenue Department
2540 El Paseo, Bldg. # 2
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: **575/524-6225**

SANTA FE:

Taxation & Revenue Department
1200 South St. Francis Drive
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: **505/827-0951**

FARMINGTON:

Taxation & Revenue Department
3501 E. Main Street
P.O. Box 479
Farmington, NM 87499-0479
Telephone: **505/325-5049**

ROSWELL:

Taxation & Revenue Department
400 North Pennsylvania, Suite 200
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: **575/624-6065**

MVD FIELD OFFICES

STATE OFFICE NAME	ADDRESS	CITY	ZIP
Santa Fe MVD	2546 Camino Entrada	Santa Fe	87507
Metro MVD	801 4th St NW Suite M	Albuquerque	87121
Rio Bravo MVD	3211 Coors Blvd SW Ste. D-10	Albuquerque	87121
Sandia Vista MVD	11500 Menaul NE Ste F1	Albuquerque	87112
Compass Bank MVD	505 Marquette Suite 1501	Albuquerque	87102
Montgomery Plaza MVD	4575 San Mateo NE Suite #G-190	Albuquerque	87109
Carlsbad MVD	3607 Natl Parks Hwy	Carlsbad	88220
Roswell MVD	200 E. Wilshire Boulevard	Roswell	88201
Clovis MVD	814 W 6TH ST,	Clovis	88101
Las Cruces MVD	505 S. Main St STE. 357	Las Cruces	88001
Las Cruces MVD	3291 Del Rey Blvd., Ste. #10,	Las Cruces	88012
Silver City MVD	1876 Hwy 180 EAST	Silver City	88061
Springer MVD	501 B 3rd Street	Springer	87747
Raton MVD	1277B S 2nd St,	Raton	87740
Tucumcari MVD	122 West Main Street	Tucumcari	88401
Logan MVD	108 A US Hwy 54,	Logan	88426
Portales MVD	1410 S AVE O,	Portales	88130
Las Vegas MVD	2522 Ridgerunner Road	Las Vegas	87701
Gallup MVD	1710 E Aztec	Gallup	87301
Belen MVD	100 S. 5th St, Belen,	Belen	87002
Los Lunas MVD	1204 Main St NE STE A,	Los Lunas	87031
Alamogordo MVD	263 C Robert H Bradley Dr	Alamogordo	88310
Farmington MVD	3501 E. Main St Suite N	Farmington	87402
Espanola MVD	1121 Santa Clara Peak Rd	Espanola	87532
Clayton MVD	834 Main Street,	Clayton	88415
Taos MVD	1038 S Salazar,	Taos	87571
T or C MVD	163 New School RD.	T or C	87901
Moriarty MVD	201 Broadway Street	Moriarty	87035
Lordsburg MVD	809 S. Main St	Lordsburg	88045
Socorro MVD	102 South 6th Street	Socorro	87801
Ruidoso MVD	301 West Hwy 70 Suite 3	Ruidoso	88345
Reserve MVD	101 Main St	Reserve	87830
Los Alamos MVD	997 Central,	Los Alamos	87544
Grants MVD	1016 Nimitz Dr	Grants	87020

MUNICIPALITY OFFICE NAME	ADDRESS	CITY	ZIP
Kirtland AFB MVD	1451 4th St Bldg 20245	Kirtland	87117
Eddy County MVD	116 N First St	Artesia	88210
Loving MVD	415 W Cedar	Loving	88256
Dexter MVD	204 E 2ND	Dexter	88230
Melrose MVD	400 E Denby	Melrose	88124
City of Jal MVD	523 Main Street	Jal	88252
Lovington MVD	1211 South Main St.	Lovington	88260
Tatum MVD	120 W. Broadway	Tatum	88267
Hobbs MVD	4800 Jack Gomez Blvd	Hobbs	88240
Eunice MVD	1111 Ave. K	Eunice	88231
Hatch MVD	133 N. Franklin St.	Hatch	87937
White Sands Missile Range MVD	Bldg 200 Headquarters Ave.	White Sands	88002
Sunland park MVD	880 McNutt	Sunland Park	88063
Bayard MVD	800 Central Avenue	Bayard	88023
Angel Fire MVD	3388 Mountain View Blvd	Angel Fire	87710
Pecos MVD	92 S. Main	Pecos	87522
Village of Cloudcroft MVD	201 Burro Ave	Cloudcroft	88317
Tularosa MVD	705 St. Francis Dr.	Tularosa	88352
Bloomfield MVD	711 Ruth Lane	Bloomfield	87413
Aztec MVD	201 W Chaco St STE 5,	Aztec	87410
Village of Chama INC MVD	299 4th ST	Chama	87520
Deming MVD	700 E Spruce St	Deming	88030
Questa MVD	#2500 State Rd 522	Questa	87556
Red River MVD	100 E Main St	Red River	87558
Town of Estancia MVD	512 Williams Ave,	Estancia	87016
Mountainair MVD	109 N Roosevelt	Mountainair	87036
Santa Rosa MVD	244 South 4th St	Santa Rosa	88435
Carrizozo MVD	400 9th Street	Carrizozo	88301
Corona MVD	461 Corona Main Street	Corona	88318
Fort Sumner MVD	173 E Ave C	Fort Sumner	88119
Cuba MVD	16 B Cordova Street	Cuba	87013
Rio Rancho MVD	4114 Sabana Grande	Rio Rancho	87124
Bernalillo MVD	829 Camino Del Pueblo,	Bernalillo	87004
Mora MVD	1 Courthouse Rd	Mora	87732
Wagonmound MVD	600 Catron Ave.	Wagonmound	87752
Roy MVD	425 Chicosa St,	Roy	87743

PRIVATE FEE AGENTS	ADDRESS	CITY	ZIP
MVD Specialist	5565 4th St. NW	Albuquerque	87107
MVD Specialist	1625 Rio Bravo SW	Albuquerque	87105
MVD Specialist	901 Eubank Blvd. NE	Albuquerque	87112
MVD Specialist	110 98th st. NW	Albuquerque	87121
MVD Specialist	9370 Coors Blvd. Ste. 100 NW	Albuquerque	87114
MVD Specialist	1100 San Mateo Blvd. Ste. 6	Albuquerque	87111
MVD Express	850 Saint Michael's Drive	Albuquerque	87505
MVD Express	8001 Wyoming Blvd NE Ste D6	Albuquerque	87113
MVD Express	4531 Eubank NE	Albuquerque	87111
MVD Express	3961 East Lohman Suite 20	Las Cruces	88011
MVD Express	4100 Menaul blvd NE Suite 1C	Albuquerque	87110
MVD Express	10200 Menaul Blvd NE STE 100	Albuquerque	87112
MVD Express	6271 Riverside Plaza Ln NW , Ste A	Albuquerque	87120
MVD Express	4000 Southern Blvd SE suite 103	Rio Rancho	87124
MVD Express	3410 NM State Highway 528 NW STE 112	Albuquerque	87114
MVD Express	4411 San Mateo Blvd NE STE E	Albuquerque	87109
MVD Express	1402 Main Street SuiteB1	Los Lunas	87031

TITLE SERVICE COMPANIES (TSCs)	ADDRESS	CITY	ZIP
Coronado Finance	1475 N Main Suite C	Las Cruces	88001
First Financial Credit Union	601 Tijeras NW	Albuquerque	87102
High Desert Title Inc.	10701 Lomas NE #114 e	Albuquerque	87112
Premier Title Service Inc	8705 Broadway Blvd SE	Albuquerque	87105
MRM Titling Services	5704 Broadway SE	Albuquerque	87105
In and Out MVD Services	110 Coor Blvd. NW STE. D	Albuquerque	87121
Quik Check Emissions	7030 Montgomery Blvd NE	Albuquerque	87109
DH MVD Title Service	1518 MC Nutt Rd	Sunland Park	88063
In and Out MVD Services	909 Bridge Blvd. SW Ste. B	Albuquerque	87105
AAA New Mexico Santa Fe Office	3517 W Zafarano Dr Ste D	Santa Fe	87507
AAA New Mexico, LLC	10501 Montgomery Blvd NE	Albuquerque	87111
AAA Albuquerque West	9231 Coors Rd NW	Albuquerque	87114
AAA New Mexico	3991 E. Lohman	Las Cruces	88011
Four Corners Federal Credit Union	16 CR 650	Kirtland	87417
ASAP MVD, LLC	1930 Main St. NE,#4	Los Lunas	87031
MS & US Title Services and Auto Sales	1112 San Pedro Drive NE	Albuquerque	87110
Speedy Title Express FCR Enterprises	142 Anthony Drive	Anthony	88021
Fast Title Company	101 Maguey STE #2	Sunland Park	88063
Speedy MVD Services, LLC	640 Coors Blvd NW #7	Albuquerque	87121
Speedy MVD Services, LLC	212 San Pedro Dr. SE. A	Albuquerque	87108
Roadrunner Title Service	2905 N Prince D1	Clovis	88101
DMV Title Service Express	1707 SE Main St	Roswell	88201
Pronto Motor Vehicle Processing	4206 Hwy 64 Suite 1	Kirtland	87417
One Stop Titles, LLC	202 W. McKay	Carlsbad	88220
Alamo MVD	801 E. 1st Suite D	Alamogordo	88310
The Trainers, Inc. dba Quick Title Service	1096 Mechem Drive Suite G-14	Ruidoso	88345
Sierra Truck Licensing LLC dba National Truck Services Group	2300 N Main, Suite 7	Clovis	88101
Casa Esperanza Endowment Foundation	8501 Zuni SE,	Albuquerque	87108
Jemez Valley Credit Union	17117 Hwy 4	Jemez Springs	87025
Cuba Credit Union	6347 Highway 550	Cuba	87013
S and V Auto	4909 Williams St Se	Albuquerque	87105
Kirtland Federal Credit Union	6440 Gibson BLVD SE	Albuquerque	87108
Advanced American MVD	6211 4th St. NW Suite 17	Albuquerque	87107
Quik Check Emissions/Whale of a Wash	2323 Wyoming Blvd NE	Albuquerque	87112
Busy Bee MVD	1205 Old Coors rd sw	Albuquerque	87121
Sierra Title & Registration Service LLC	4401 Coors SW, Suite B	Albuquerque	87121
NMIADA	608 Chama NE	Albuquerque	87108
Roadruner MVD Services LLC	1415 W Aztec Blvd #8	Aztec	87410
Complete Compliance Services	4809 Jefferson NE	Albuquerque	87109
Complete Compliance Services	5307 N Prince St	Clovis	88101
Rapid MVD Services	10701 Corrales Rd NW NO. 8	Albuquerque	87114
Complete Compliance Services	540 County Road 350	Farmington	87401
Copart	7705 Broadway SE	Albuquerque	87105
ASAP MVD	3501 E Main Street	Farmington	78401