STATE OF NEW MEXICO

AGING & LONG-TERM SERVICES DEPARTMENT

REQUEST FOR PROPOSALS FOR AUDITING SERVICES

RFP #00-62400-20-01404

ISSUE DATE: APRIL 10, 2020

PROPOSAL DUE DATE: APRIL 29, 2020
(Electronic submission only)
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I. INTRODUCTION

A. PURPOSE OF THIS REQUEST FOR PROPOSALS

The Aging and Long-Term Services Department (Department) requests proposals from Independent Public Accountants (IPAs) to perform the annual audit(s) of the Department’s financial statements for the years ending June 30, 2020, June 30, 2021, and June 30, 2022. Only offerors that are qualified and in good standing with the Office of the State Auditor are eligible. This audit shall be performed in accordance with the State Auditor Rule (Requirements for Contracting and Conducting Governmental Audits 2.2.2 NMAC), the auditing standards generally accepted in the United States of America (GAAP), and the Uniform Grant Guidance (UGG) regulations that are also referred to as the OMB’s Super Circular (The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as codified in 2 CFR 200-521).

B. SUMMARY SCOPE OF WORK

1. The scope of procurement is comprised of the examination and audit of the financial affairs of the Department by an Independent Audit Firm (IPA) as mandated by statute. Professional Audit Services to be rendered in accordance to 2.2.2 NMAC to include:

   a. Financial Statement Audit; and
   b. Federal Single Audit

C. SCOPE OF PROCUREMENT

The Department requests a proposal to provide services, identified in this RFP, for the fiscal years ending June 30, 2020, June 30, 2021, and June 30, 2022. The term of the contract shall be one year, with the option to extend for two one-year terms at the same price, terms and conditions stated on the original proposal. The scope of procurement shall encompass the Specifications Section IV of this RFP. The contract shall become effective upon signature of the State Auditor. The Department shall have the option to extend the contract for 2 one year terms on any portion thereof. In no event shall the contract exceed duration of 3 years. This procurement shall result in a single source award.
D. **PROCUREMENT MANAGER**

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

Marlene Acosta, Chief Procurement Officer  
Aging & Long-Term Services Department  
Administrative Services Division  
P.O. Box 27118  
Santa Fe, NM 87502-7118  
Telephone: (505) 476-4786  
E-Mail: marlene.acosta@state.nm.us

Only **ELECTRONIC** submissions of offerors proposals will be accepted at this time to the following:

Aging & Long-Term Services Department  
Marlene Acosta, Chief Procurement Officer  
marlene.acosta@state.nm.us

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

E. **DEFINITION OF TERMINOLOGY**

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

"**Agency**" means the Aging and Long-Term Services Department. This term is used interchangeably with the “Department”.

“**Audit Rule**” means title and chapter 2.2.2 of the NMAC (New Mexico Administrative Code), “Audits of governmental Entities”, which is posted on the State Auditor’s website at www.saonm.org.

“**Chief Financial Officer**” or “CFO” means the Department’s Chief Financial Officer of the Administrative Services Division.

“**Close of Business**” means 5:00 PM Mountain Standard or Mountain Daylight Time, whichever is in effect on the date given.

“**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.

“**Department**” means the Aging and Long-Term Services Department. This term is used
interchangeably with “Agency”.

“Deliverable” as defined in Section IV-A, item 3, Scope of Work.

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

“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 to which it pertains.

“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 evaluate offeror proposals.

“Evaluation Committee Report” means a document prepared by the Procurement Manager and the Evaluation Committee for submission to the State Auditor for contract award. It contains all written determinations resulting from the procurement.

“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.

“FY” means Fiscal Year.

“GSD/CRB” means the General Services Department, Contracts Review Bureau.

“IPA” means Independent Public Accountant.

“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.

“ALTSD” means the Aging and Long-Term Services Department.

“NMSA” means New Mexico Statutes Annotated 1978.

“Offeror” is any person, corporation, or partnership which chooses to submit a proposal.

“OSA” means Office of the State Auditor.

“Procurement Manager” means the person or designee authorized by the Agency to manage or administer a procurement requiring the evaluation of competitive sealed proposals; the only person authorized to respond to questions regarding the scope of services to be performed under this RFP.
“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

Organization of the Department

The Aging and Long-Term Services Department is a cabinet-level agency in the Executive Branch of New Mexico State government. The Department is headed by a Cabinet Secretary appointed by the Governor and confirmed by the New Mexico State Senate. The statutory duties of the ALTSD are to establish and maintain a comprehensive statewide program designed to meet the social service needs of the state’s aged population including but not limited to the following:

- Strengthen and coordinate services of state and local public bodies for the benefit of the aged;
- Promote the utilization of older persons in all phases of employment;
- Disseminate information to the aged relative to federal, state and local services;
- Encourage training programs, retraining programs and opportunities for older workers;
- Develop new methods of job placement for older workers;
- Promote public recognition of the advantage of hiring and retaining older workers; and
- Promote and develop programs of community resources and facilities designed to meet the social needs of older persons.

Additionally, statutes provide for a Policy Advisory Committee to the Aging and Long-Term Services Department, which is composed of eleven members appointed by the Governor.

The Department has 240.5 authorized full time employees (FTEs) consisting of the following four programs:

1. Program Support;
2. Consumer and Elder Rights;
3. Adult Protective Services;
4. Aging Network

The Department has uses three types of funds to account for its service activities:
- General Fund;
- Special Revenue Fund;
➤ Capital Project Fund
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. The Department will adhere to this schedule as closely as possible but reserves the right to revise the schedule without need for RFP amendment, contingent on prior notice to Offerors.

A. SEQUENCE OF EVENTS

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

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsibility</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td>1. Issue of RFP</td>
<td>The Department</td>
<td>04/10/20</td>
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<tr>
<td>2. Acknowledgement of Receipt Form</td>
<td>Offeror</td>
<td>04/17/20</td>
</tr>
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<td>3. Deadline to Submit Questions</td>
<td>Offeror</td>
<td>04/17/20</td>
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<tr>
<td>4. Response to Written Questions</td>
<td>The Department</td>
<td>04/22/20</td>
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<td>5. Submission of Proposal</td>
<td>Offeror</td>
<td>04/29/20</td>
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<td>6. Proposal Evaluation</td>
<td>Evaluation Committee</td>
<td>04/30/20 – 05/07/20</td>
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<td>7. Selection of Finalists</td>
<td>Evaluation Committee</td>
<td>05/08/20</td>
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<td>8. Finalize Contract</td>
<td>The Department, Offeror</td>
<td>05/13/20</td>
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<tr>
<td>9. State Auditor’s Office Approval</td>
<td>The Department</td>
<td>05/17/20</td>
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<tr>
<td>10. Contract Award</td>
<td>The Department</td>
<td>05/22/20</td>
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<td>11. Contract Effective Date</td>
<td>The Department, Offeror</td>
<td>07/01/20</td>
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<td>12. Protest Deadline</td>
<td>Offeror</td>
<td>15 Days after the Contract Award</td>
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*Dates subject to change based on number of responses to evaluate and final approval from federal partners, if applicable.

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 Department on the date described in Section II, Paragraph A, Sequence of Events. The RFP may be obtained from the ALTSD website at [http://www.nmaging.state.nm.us/partners.aspx](http://www.nmaging.state.nm.us/partners.aspx)

2. **Acknowledgement of Receipt Form**

   Offerors shall submit the completed, signed Acknowledgement of Receipt to the Procurement Manager (See Section I, Paragraph D) by the date listed in Section II, Paragraph A, Sequence of Events. The form should be signed by the offeror’s representative, dated, and submitted via Email to marlene.acosta@state.nm.us. Failure to return this form may constitute a presumption of receipt and withdrawal from the procurement process. Therefore, the offeror’s organization name may be deleted from the procurement distribution list.

3. **Deadline to Submit Written Questions**

   Potential offerors may submit written questions as to the intent or clarity of this RFP until close of business on the date listed in Section II, Paragraph A, Sequence of Events. All written questions must be addressed to the Procurement Manager (See Section I, Paragraph D).

4. **Response to Written Questions**

   Written responses to written questions and any RFP amendments will be distributed on the date described in Section II, Paragraph A, Sequence of Events to all potential offerors whose organization name appears on the procurement distribution list as well as posted to the ALTSD website.

5. **Submission of Proposal**

   ALL PROPOSALS MUST BE RECEIVED, ELECTRONICALLY ONLY (due to Covid-19), NO LATER THAN 3:00 PM MOUNTAIN DAYLIGHT TIME ON THE DATE DESCRIBED IN SECTION II, PARAGRAPH A, SEQUENCE OF EVENTS. PROPOSALS RECEIVED ELECTRONICALLY, AFTER THIS DEADLINE WILL NOT BE ACCEPTED. The date and time will be recorded on each proposal, via the electronic submission. Proposals must be emailed to the Procurement Manager at the email address listed in Section I, Paragraph D. Proposals submitted by facsimile and other means besides Email will NOT BE ACCEPTED.

   *Due to Covid-19, hard copy submissions will not be accepted.

A public log will be kept of the names of all offeror organizations that electronically 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.

6. **Proposal Evaluation**

The evaluation of proposals will be performed by an evaluation committee appointed by the Department. This process will take place approximately as stated in Section II, Paragraph A, Sequence of Events. 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 offerors.

7. **Selection of Finalists**

The Evaluation Committee will select finalists and the Procurement Manager will notify the finalist as stated in Section II, Paragraph A, Sequence of Events. Only finalists will be invited to participate in the subsequent steps of the procurement.

8. **Finalize Contract**

The contract will be finalized with the most advantageous offeror as stated in Section II, Paragraph A, Sequence of Events. In the event that mutually agreeable terms cannot be reached within the time specified, the Agency reserves the right to finalize a contract with the next most advantageous offeror without undertaking a new procurement process.

9. **Contract Award**

After review of the Evaluation Committee Report, the recommendation of the Evaluation Committee, and the signed contract, the State Auditor will award the contract as stated in Section II, Paragraph A, and Sequence of Events. This date is subject to change at the discretion of the Department.

The contract shall be awarded to the offeror 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.

10. **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. 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 State Purchasing Agent.
The protest must be delivered to the ALTSD General Counsel Division.

Aging & Long-Term Services Department
Office of General Counsel
2550 Cerrillos Road
Santa Fe, New Mexico 87505

Protests received after the deadline will not be accepted.
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. Electronic submission of a proposal constitutes acceptance of the Evaluation Factors contained in Section V of this RFP.

2. **Incurring Cost**

   Any cost incurred by the offeror in preparation, transmittal, 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.

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 Department personnel will not merge, collate, or assemble proposal materials.

6. **Offeror’s 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 until such time that a contract has been fully executed.
8. Disclosure of Proposal Contents

The proposals will be kept confidential until a contract is awarded. At that time, all proposals and documents pertaining to the proposals will be open to the public, except for 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 qualify as trade secrets 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 Central Purchasing Agent 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 Department'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 or on the website of the State Auditor’s Office (www.saonm.org) should be used as the basis for the preparation of offeror proposals.

15. Contract Terms and Conditions

The contract between the Department and a contractor will follow the format specified by the State Auditor’s Office set forth in Appendix F. The Offeror must be willing to sign and return Appendix A, Acknowledgement of Receipt Form, to participate.

The contents of this RFP, as revised and/or supplemented, and the successful offeror’s accepted proposal may be incorporated into and become part of the contract. Should negotiation of additional terms be required, State Auditor approval must first be obtained.

In the event the offeror’s accepted proposal conflicts with the RFP, the proposal governs, and, in the event the contract conflicts with the proposal, the contract governs.

Should an offeror object to any of the Departments’ terms and conditions, that offeror must propose specific alternate language. The Department may or may not accept the alternative language suggested by the offeror. General references to the offeror’s terms and conditions or attempts at complete substitutions are not acceptable to the Department 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.

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 Department.

17. Contract Deviations

Any additional terms and conditions, which may be the subject of negotiation, will be discussed only between the Department 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 that is not a responsible offeror or that fails to submit a responsive offer as defined in Sections 13-1-83 and 13-1-85 NMSA 1978.
19. **Eligible Entities**

To be eligible to submit a proposal under this RFP, potential offerors must have the proper certifications and licenses to do business in New Mexico and be an Approved Audit Firm with the New Mexico State Auditor. (http://www.saonm.org/approved_audit_firms)

20. **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.

21. **Change 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.

22. **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 kick-backs.

23. **Department Rights**

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

24. **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.

25. **Ownership of Proposals**

All documents submitted in response to this RFP shall become the property of the Department and the State of New Mexico.

26. **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.
27. **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 ensure 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 Department, the version maintained by the Agency shall govern.

28. **Amendment to RFP**

Any amendments to this RFP will be issued to all offerors submitting an Acknowledgement of Receipt form (see Appendix A). The offerors will be required to acknowledge receipt of the amendments in writing.

29. **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 prior written approval of the Department and the State Auditor.

The Contractor(s) agree to protect the confidentiality of all confidential information and not to publish or disclose such information to any third party without the procuring Agency’s written permission.

30. **Suspension and Debarment Clause/Form**

The Contractor assures that neither it nor any of its subcontractors are in default of any of their required certifications or licenses to engage in business in New Mexico as noted in Section II, Paragraph C, Item 19 and in Section IV, Paragraph B, Item 3. The Offeror must complete the certification form in Appendix D to certify compliance with Federal regulations relating to suspension and debarment.

31. **New Mexico Employees Health Coverage Form**

The Offeror must agree with the terms and submit a signed New Mexico Employees Health Coverage Form (Appendix C) with the submittal of their proposal. (See Section II.)

32. **Campaign Contribution Disclosure Form**

Offeror must complete and sign the Appendix B Campaign Contribution Disclosure Form whether any applicable contribution has been made or not. This form must be submitted with each proposal whether an applicable contribution has been made or not.
III. RESPONSE FORMAT AND ORGANIZATION

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

A. NUMBER OF RESPONSES

Offerors shall submit only one electronic proposal.

B. NUMBER OF COPIES

Offerors shall submit one (1) electronic original version (referred to as Binder 1) and one (1) electronic REDACTED version (referred to as Binder 1 REDACTED) and one (1) electronic original of the cost proposal (referred to as Binder 2 Cost) to the email specified in Section I, Paragraph D of this document, on or before the closing date and time specified for electronic receipt of proposals.

C. PROPOSAL FORMAT

All electronic proposals must be typewritten on standard 8 ½ x 11 paper (larger paper is permissible for charts, spreadsheets, etc.) with pages in between delineating each section. The size of the proposal is recommended not to exceed one hundred (100) single-sided pages. Exclusions to this limitation will be the Letter of Introduction; Table of Contents; Covers; Dividers; Resumes; Other attachments, such as letters of appreciation, etc; Acknowledgement of Amendments (if applicable). Electronic copies of “Binder 1” (Proposal) and “Binder 2” (Cost) must be in Word, PDF or Excel formats.

1. Proposal Organization

The electronic proposal must be organized in two (2) “binders” (files) and indexed in the following format and must contain, as a minimum, all listed items in the sequence indicated.

*PLEASE SUBMIT ONE EMAIL CONTAINING THE NECESSARY SUBMISSIONS FOR YOUR PROPOSAL (Original Proposal, Redacted Proposal if applicable, and Cost). PLEASE DO NOT SEND IN SEPARATE EMAILS. Due to Covid-19 mailed in submissions will not be accepted.

Binder #1 (One electronic file)

a. Letter of Transmittal
b. Table of Contents
c. Proposal Summary
d. Response to Mandatory Specifications

Binder #2 (One electronic file)
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.

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;
* Desk, telephone, computer connection, printer;
* 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 the on-site work will be performed at the location identified below. However, there may be need to also visit the program Divisions to review files. Those Divisions’ headquarters are located in Santa Fe. Field offices are located throughout the State of New Mexico.

Aging & Long-Term Services Department
Toney Anaya Building
Administrative Services Division
2550 Cerrillos Road
Santa Fe, NM 87505

3. Detailed Scope of Work

A. The Auditor shall conduct a financial and compliance audit of the following applicable statements and schedules of the Agency for the period from July 1, 2019 through June 30, 2020:

(1) Basic Financial Statements consisting of the government-wide financial statements, fund financial statements, budgetary comparison statement 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, organizational 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 14.53);
(3) Supplemental Information (SI) that must be audited and included in the auditor’s opinion (AAG-SLV 14.53), if applicable, consisting of:
(4)
a. Combining financial statements:
   b. 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
   c. 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 SAS AU 558.05 through .09:
   (1) The Management Discussion and Analysis (MD&A):
   (2) RSI data required by Statement 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 (2.2.2 NMAC).

D. Federal Single Audit;

B. SPECIFICATIONS

Mandatory Specifications: Offerors must reply to each mandatory specification. Failure to
respond to each mandatory specification will result in disqualification.

1. Independence (Pass/Fail, zero points assigned)

   In a narrative format, offeror must provide an affirmative statement that it is independent of
   the Agency as defined by the U.S. General Accounting Office’s Government Auditing

   The offeror must also list and describe the offeror’s professional relationships involving the
   Agency for the past five (5) years, together with a statement explaining why such
   relationships does not constitute a conflict of interest relative to performing the proposed
   audit.

2. Change in Personnel (Pass/Fail, zero points assigned)

   Engagement partners, managers, other supervisory staff and specialists may be changed if
   those personnel leave the offeror, 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 Department. However, in either case, the Department retains the right to approve or reject
   replacements. Other audit personnel may be changed with the written approval of the
   Department, provided that replacements have substantially the same or better qualifications
or experience, as deemed by the Department. A statement of concurrence is required.

3. **License to Practice in New Mexico (Pass/Fail, zero points assigned)**

Offeror must be licensed to practice public accounting in New Mexico. A statement of concurrence and a copy of the applicable license(s) are required. In addition, all offeror-IPAs must appear on the State Auditor’s list of IPAs eligible to conduct State agency audits for the State of New Mexico. A statement of concurrence is required.

4. **Prior Engagements with the State of New Mexico (Pass/Fail, zero points assigned)**

Offerors must list all engagements within the last five (5) calendar years, ranked on the basis of total staff hours, for the State of New Mexico by type of engagement (i.e., audit, management advisory services, other). For each engagement, the offerors shall indicate the scope of work, beginning and ending dates that the engagement was performed, and the name and telephone number of the principal client contact.

5. **Similar Engagements with Other Government Entities (Pass/Fail, zero points assigned)**

For the offeror’s office that will be assigned responsibility for the audit, list the most significant engagement [maximum of five (5)] performed in the last five (5) years that are similar to the engagement described in this request for proposals. These engagements shall be ranked on the basis of total staff hours.

6. **Identification of Anticipated Potential Audit Problems (Pass/Fail, zero points assigned)**

Offerors must identify and describe any anticipated potential audit problems, resolution approach, and any assistance that will be requested from the Agency.

7. **Cost Proposal (Up to 200 points may be awarded)**

**Responding to cost proposal is mandatory. Failure to respond will result in disqualification. Points will be awarded based on response.** The total proposed cost for performing the audit must be itemized for each of the three contract years, using the criteria below.

The offeror shall propose, by designated category, an hourly composite rate and estimate of hours to complete each category, including all out-of-pocket, audit-related expenses, such as travel, per diem and applicable overhead.

The Offeror shall also provide a separate breakout of the following:
- Hourly rates to be charged by type of personnel, if applicable;
- Monthly rate and number of hours estimated to complete the scope of services. (This may be presented in phases of the work).
- Additional items to be included in cost such as travel, per diem, applicable overhead, etc.
The formula that will be utilized for the calculation of points for this item will be:

The lowest cost proposal (from all the proposals received) divided by the cost of the proposal the Agency is recommending; the quotient derived from this calculation is then multiplied by 10 and produces the final point total.

\[
\frac{\text{Lowest Responsive Offer Bid}}{\text{This Offeror’s Bid}} \times 10 = \text{Available Award Points}
\]

**Desirable Specifications: To obtain maximum amount of points, offerors should respond to each specification thoroughly.**

8. **Offeror Qualifications and Experience (Up to 250 points may be received)**

   State the size of the firm, size of governmental audit staff, location of the office from which the work on this engagement is to be performed, 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 offeror comprising the joint venture or consortium should be separately identified and if the offeror is to serve as the principal auditor should be noted, if applicable.

   Offerors are also required to submit a copy of the report of its most recent external quality control review and a statement whether that quality control review included a review of specific government engagements.

   Provide the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years and disclose any circumstances and status of disciplinary action taken or pending with state regulatory bodies or professional organizations.

   Offerors should also provide a copy of the profile submitted to the State Auditor, in accordance with 2.2.2 NMAC (State Audit Rule); a list of subcontractors, including qualifications and area(s) of responsibility; and, a completed Campaign Contribution Disclosure form as required by Senate Bill 344, signed into law March 6, 2006.

9. **Partner, Supervisory and Staff Qualifications and Experience (Up to 350 points may be received)**

   Identify the principal supervisory and management staff, including engagement partners,
managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant (CPA) in New Mexico.

Provide information on relevant, individual CPA for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Offeror should include the name of the principal member or officer of the offeror who will be responsible for the administration of the contract and an organizational chart indicating the names of all persons to be assigned to the project, their areas of expertise and the percent of time they will be assigned to the project.

10. Specific Audit Approach (Up to 150 points may be awarded)

Offerors should provide a work plan that includes audit timing and an explanation of the audit methodology to perform the services required. The work plan should reference sources of information such as the Agency’s budget and related materials, organizational charts, manuals and programs, financial and other management information systems. The work plan shall include a narrative description of the scope, effort and approach the offeror will use to accomplish the work.

11. Firm Strengths and Weaknesses (Up to 50 points may be awarded)

Offerors should list the strengths and weaknesses of their firm.
V. EVALUATION

A. EVALUATION POINT TABLE/SUMMARY

The following is a summary of Section IV, Specifications identifying points assigned to each item. These weighed factors will be used in the evaluation of offeror proposals.

<table>
<thead>
<tr>
<th>Factor</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Independence</td>
<td>Pass/Fail, 0 points</td>
</tr>
<tr>
<td>2. Change in Personnel</td>
<td>Pass/Fail, 0 points</td>
</tr>
<tr>
<td>3. License to Practice in New Mexico</td>
<td>Pass/Fail, 0 points</td>
</tr>
<tr>
<td>4. Prior Engagements with the State of New Mexico</td>
<td>Pass/Fail, 0 points</td>
</tr>
<tr>
<td>5. Similar Engagements with other Government Entities</td>
<td>Pass/Fail, 0 points</td>
</tr>
<tr>
<td>6. Identification of Anticipated Potential Audit Problems</td>
<td>Pass/Fail, 0 points</td>
</tr>
<tr>
<td>7. Cost Proposal</td>
<td>200</td>
</tr>
<tr>
<td>8. Offeror Qualifications and Experience</td>
<td>250</td>
</tr>
<tr>
<td>9. Partner, Supervisory and Staff Qualifications and Experience</td>
<td>350</td>
</tr>
<tr>
<td>10. Specific Audit Approach</td>
<td>150</td>
</tr>
<tr>
<td>11. Firm Strengths and Weaknesses</td>
<td>50</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1000</strong></td>
</tr>
</tbody>
</table>

B. EVALUATION FACTORS

Points will be awarded on the basis of the following evaluation factors:

1. Independence – Affirmative Statement. (Pass/Fail, zero points assigned).


3. License to Practice in New Mexico (Pass/Fail, zero points assigned).

4. Prior Engagements with the State of New Mexico. (Pass/Fail, zero points assigned).

5. Similar Engagements with Other Government Entities. (Pass/Fail, zero points assigned).


7. Cost Proposal - Evaluation of Audit Fees. (Up to 200 points may be awarded).

8. Offeror Qualifications and Experience - Capability of Firm (Up to 250 points may be awarded).

9. Partner, Supervisory and Staff Qualifications and Experience - Technical Experience. (Up to 350 points may be awarded).

10. Specific Audit Approach - Work Plan. (Up to 150 points may be awarded).

11. Firm Strengths and Weaknesses - Evaluation requirement of the Office of the State Auditor. (Up to 50 points may be awarded).
APPENDIX A

ACKNOWLEDGEMENT OF RECEIPT FORM

REQUESTS FOR PROPOSALS
FOR
AUDITING SERVICES
RFP # 00-62400-20-01404

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, identified in Section I, Paragraph D of this RFP, no later than close of business on the date described in Section II, Paragraph A, Sequence of Events, via email. 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.

OFFEROR: ______________________________________________________________

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.

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

Must be emailed to:

Marlene Acosta, Chief Procurement Officer
marlene.acosta@state.nm.us
Aging & Long-Term Services Department
Administrative Services Division
CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to the Procurement Code, Sections 13-1-28, et seq., NMSA 1978 and NMSA 1978, § 13-1-191.1 (2006), as amended by Laws of 2007, Chapter 234, a prospective contractor subject to this section shall disclose all campaign contributions given by the prospective contractor or a family member or representative of the prospective contractor to an applicable public official of the state or a local public body during the two years prior to the date on which a proposal is submitted or, in the case of a sole source or small purchase contract, the two years prior to the date on which the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor or a family member or representative of the prospective contractor to the public official exceeds two hundred fifty dollars ($250) over the two-year period. A prospective contractor submitting a disclosure statement pursuant to this section who has not contributed to an applicable public official, whose family members have not contributed to an applicable public official or whose representatives have not contributed to an applicable public official shall make a statement that no contribution was made. A prospective contractor or a family member or representative of the prospective contractor shall not give a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or during the pendency of negotiations for a sole source or small purchase contract.

Furthermore, a solicitation or proposed award for a proposed contract may be canceled pursuant to Section 13-1-181 NMSA 1978 or a contract that is executed may be ratified or terminated pursuant to Section 13-1-182 NMSA 1978 if a prospective contractor fails to submit a fully completed disclosure statement pursuant to this section; or a prospective contractor or family member or representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process.

The state agency or local public body that procures the services or items of tangible personal property shall indicate on the form the name or names of every applicable public official, if any, for which disclosure is required by a prospective contractor.

THIS FORM MUST BE INCLUDED IN THE REQUEST FOR PROPOSALS AND MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:
“Applicable public official” means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective contractor is submitting a competitive
sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.

“Campaign Contribution” means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that official’s behalf for the purpose of electing the official to statewide or local office. “Campaign Contribution” includes the payment of a debt incurred in an election campaign, but does not include the value of services provided without compensation or unreimbursed travel or other personal expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

“Family member” means a spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law of (a) a prospective contractor, if the prospective contractor is a natural person; or (b) an owner of a prospective contractor;

“Pendency of the procurement process” means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals.

“Prospective contractor” means a person or business that is subject to the competitive sealed proposal process set forth in the Procurement Code [Sections 13-1-28 through 13-1-199 NMSA 1978] or is not required to submit a competitive sealed proposal because that person or business qualifies for a sole source or small purchase contract.

“Representative of a prospective contractor” means an officer or director of a corporation, a member or manager of a limited liability corporation, a partner of a partnership or a trustee of a trust of the prospective contractor.

Name(s) of Applicable Public Official(s) if any:__________NONE__________
(Completed by State Agency or Local Public Body)

DISCLOSURE OF CONTRIBUTIONS BY PROSPECTIVE CONTRACTOR:

Contribution Made By:  __________________________________________

Relation to Prospective Contractor:  ___________________________________

Date Contribution(s) Made: __________________________________________

Amount(s) of Contribution(s) __________________________________________
Nature of Contribution(s) ____________________________________________

__________________________________________

Purpose of Contribution(s) ____________________________________________

__________________________________________

(Attach extra pages if necessary)

__________________________________________
Signature                                      Date

Title (position)

--OR--

NO CONTRIBUTIONS IN THE AGGREGATE TOTAL OVER TWO HUNDRED FIFTY DOLLARS ($250) WERE MADE to an applicable public official by me, a family member or representative.

__________________________________________
Signature                                      Date

Title (Position)
APPENDIX C

New Mexico Employees Health Coverage Form

NEW MEXICO EMPLOYEES HEALTH COVERAGE FORM

A. For all contracts solicited and awarded on or after January 1, 2008: If the offeror has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, offeror must agree to:

Have in place, and agree to maintain for the term of the contract, health insurance for those employees and offer that health insurance to those employees no later than July 1, 2010 if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed $250,000 dollars.

B. Offeror must agree to maintain a record of the number of employees who have (a) accepted health insurance; (b) decline health insurance due to other health insurance coverage already in place; or (c) decline health insurance for other reasons. These records are subject to review and audit by a representative of the state.

C. Offeror must agree to advise all employees of the availability of State publicly financed health care coverage programs by providing each employee with, as a minimum, the following web site link to additional information http://insurenewmexico.state.nm.us/.

D. For Indefinite Quantity, Indefinite Delivery contracts (price agreements without specific limitations on quantity and providing for an indeterminate number of orders to be placed against it); these requirements shall apply the first day of the second month after the offeror reports combined sales (from state and, if applicable, from local public bodies if from a state price agreement) of $250,000, $500,000 or $1,000,000.

Signature of Offeror: _________________________ Date________
APPENDIX D
SUSPENSION AND DEBARMENT FORM

SUSPENSION AND DEBARMENT

A. Consistent with either 7 C.F.R. Part 3017 or 45 C.F.R. Part 76, as applicable, and as a separate and independent requirement of this PSC the Contractor certifies by signing this PSC, that it and its principals, to the best of its knowledge and belief: (1) are not debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal department or agency; (2) have not, within a three-year period preceding the effective date of this PSC, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; (3) have not been indicted for, or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with, commission of any of the offenses enumerated above in this Paragraph A; (4) have not, within a three-year period preceding the effective date of this PSC, had one or more public agreements or transactions (Federal, State or local) terminated for cause or default; and (5) have not been excluded from participation from Medicare, Medicaid or other federal health care programs pursuant to Title XI of the Social Security Act, 42 U.S.C. § 1320a-7.

B. The Contractor’s certification in Paragraph A, above, is a material representation of fact upon which the ALTSD relied when this PSC was entered into by the parties. The Contractor’s certification in Paragraph A, above, shall be a continuing term or condition of this PSC. As such at all times during the performance of this PSC, the Contractor must be capable of making the certification required in Paragraph A, above, as if on the date of making such new certification the Contractor was then executing this PSC for the first time. Accordingly, the following requirements shall be read so as to apply to the original certification of the Contractor in Paragraph A, above, or to any new certification the Contractor is required to be capable of making as stated in the preceding sentence:

(1) The Contractor shall provide immediate written notice to the ALTSD’s Program Manager if, at any time during the term of this PSC, the Contractor learns that its certification in Paragraph A, above, was erroneous on the effective date of this PSC or has become erroneous by reason of new or changed circumstances.

(2) If it is later determined that the Contractor’s certification in Paragraph A, above, was erroneous on the effective date of this PSC or has become erroneous by reason of new or changed circumstances, in addition to other remedies available to the ALTSD, the ALTSD may terminate the PSC.

C. As required by statute, regulation or requirement of this PSC, and as contained in Paragraph A, above, the Contractor shall require each proposed first-tier subcontractor whose subcontract will equal or exceed $25,000, to disclose to the Contractor, in writing, whether as of the time of award of the subcontract, the subcontractor, or its principals, is or is not debarred, suspended, or proposed for debarment by any Federal department or agency. The Contractor shall make such disclosures available to the ALTSD when it requests subcontractor approval from the ALTSD. If the subcontractor, or its
principals, is debarred, suspended, or proposed for debarment by any Federal, state or local department or agency, the ALTSD may refuse to approve the use of the subcontractor.

OFFEROR: ________________________________

SIGNED BY: ________________________________

TITLE: ________________________________ DATE: _________________
### Proposed Costs for Fiscal Year 2020

<table>
<thead>
<tr>
<th>Total Hours</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total cost for Financial Statement Audit</td>
<td></td>
</tr>
<tr>
<td>2. Total cost for Federal Single Audit</td>
<td></td>
</tr>
<tr>
<td><strong>3. Total cost for Financial Statement Preparation</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td></td>
</tr>
<tr>
<td><strong>Total Cost for Fiscal Year 2020</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Proposed Costs for Fiscal Year 2021

<table>
<thead>
<tr>
<th>Total Hours</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total cost for Financial Statement Audit</td>
<td></td>
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</tr>
<tr>
<td>Gross Receipts Tax</td>
<td></td>
</tr>
<tr>
<td><strong>Total Cost for Fiscal Year 2021</strong></td>
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</tr>
</tbody>
</table>

### Proposed Costs for Fiscal Year 2022

<table>
<thead>
<tr>
<th>Total Hours</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total cost for Financial Statement Audit</td>
<td></td>
</tr>
<tr>
<td>2. Total cost for Federal Single Audit</td>
<td></td>
</tr>
<tr>
<td><strong>3. Total cost for Financial Statement Preparation</strong></td>
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</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td></td>
</tr>
<tr>
<td><strong>Total Cost for Fiscal Year 2022</strong></td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX F

SAMPLE CONTRACT/AGREEMENT TERMS AND CONDITIONS

STATE OF NEW MEXICO
AUDIT CONTRACT
(State Agencies with DFA Approval)

This CONTRACT is made and entered into this __________ day of _______________, 2020, 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 et seq., NMAC, 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

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, 2020 through June 30, 2021:

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 15.65);

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-C730.05 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 A133, 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 (60) 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 provided to the IPA by the Agency as required by AU-C580;
3. a list of the passed adjustments required by AU-C 580.14; and

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 November 1, 2020. 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 2.2.2.9, 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 Section 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 Section 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 ten (10) 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 ________________.

C. 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:

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<th>SERVICES</th>
<th>AMOUNTS</th>
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<tr>
<td>(1) Financial statement audit</td>
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<td>(2) Federal single audit</td>
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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.

D. Pursuant to Section 12-6-14, NMSA 1978 and Section 2.2.2.8.N, NMAC, 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 GENERAL SERVICES DEPARTMENT/CONTRACT REVIEW BUREAU. Unless terminated pursuant to Paragraphs 5 or 19, infra, this Contract shall terminate on June 30, 2021.

B. This Contract may be extended for two successive one-year terms at the same price, terms and conditions as stated in the original proposal by mutual agreement of both parties and approval of the State Auditor and the General Services Department/Contract Review Bureau 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 General Services Department/Contract Review Bureau 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. **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 at least 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.

9. 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.

10. 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, except in accordance with applicable standards, without the prior written approval of the Agency and the State Auditor.

11. 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 once it is publicly released by the State Auditor. 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. However DFA should not be providing the draft audit report including opinion letters or findings.

12. 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 as required by the applicable professional standards.

13. 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 Section 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.

14. 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.

15. 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.

16. 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.

17. 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.

18. 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.

19. 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.

20. 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.

21. WORKING PAPERS
A. The Contractor shall retain its working papers of the Agency’s audit conducted pursuant to this Contract for a period of at least 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.

22. DESIGNATED ON-SITE STAFF
The Contractor’s on-site auditor is responsible for supervision of work and completion of the audit by November 1, 2020. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

23. 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.

24. 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.
25. OTHER PROVISIONS
If no other provisions are listed in this section, the remainder below is intentionally left blank.

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

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<tr>
<th>STATE AGENCY</th>
<th>AGENCY CFO</th>
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<td>BY:</td>
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<tr>
<td>TITLE: GENERAL COUNSEL</td>
<td>TITLE: CHIEF FINANCIAL OFFICER</td>
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This Contract has been approved by:

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<tr>
<th>STATE AUDITOR</th>
<th>GENERAL SERVICES DEPARTMENT</th>
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<td>TITLE:</td>
<td>TITLE: CONTRACT REVIEW BUREAU</td>
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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 TREASURER CONTRACT NO. 00-______________________