

**AGING AND LONG-TERM SERVICES DEPARTMENT**

**REQUEST FOR PROPOSALS (RFP)**  
**Financial Audit Services**



**RFP#**

26-624-01931

RFP Release Date: 4/3/26

Proposal Due Date: 5/1/26

**ELECTRONIC-ONLY PROPOSAL SUBMISSION**

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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 period from July 1, 2025, through June 30, 2026, and the next three subsequent Fiscal Years (July 1, 2026 – June 30, 2027, July 1, 2027 – June 30, 2028 and July 1, 2028 – June 30, 2029) should the contract be extended, not to exceed four (4) year's total. 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**

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. Financial Statement Preparation

## **C. SCOPE OF PROCUREMENT**

The Department requests a proposal to provide services identified in this RFP, for the fiscal years ending **June 30, 2026, June 30, 2027, June 30, 2028, and June 30, 2029**. The term of this contract shall be for one year, with the option to extend for three, one-year terms. The scope of procurement shall encompass the Specifications in 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 3 one-year terms on any portion thereof. In no event shall the contract exceed duration of four (4) years.

This RFP will result in a single award.

This procurement will result in a contractual agreement between two parties; the procurement may **ONLY** be used by those two parties exclusively.

## D. PROCUREMENT MANAGER

Aging and Long-Term Services Department has assigned a Procurement Manager who is responsible for the conduct of this procurement whose name, address, telephone number and e-mail address are listed below:

Name: Marlene Acosta, Procurement Manager  
Telephone: (505) 629-3687  
Email: [marlene.acosta1@altsd.nm.gov](mailto:marlene.acosta1@altsd.nm.gov)  
Address: Aging & Long-Term Services Department  
Administrative Services Division  
2550 Cerrillos Rd.  
Santa Fe, NM 87505

1. **Any inquiries or requests** regarding this procurement must be submitted, in writing, to the Procurement Manager. Offerors may contact **ONLY** the Procurement Manager regarding this procurement. Other state employees or Evaluation Committee members do not have the authority to respond on behalf of the ALTSD.
2. **Protests of the solicitation or award must be submitted in writing to the Protest Manager identified in Section II.B.12.** As a Protest Manager has been named in this Request for Proposals, pursuant to §13-1-172 NMSA 1978 and 1.4.1.82 NMAC, **ONLY** protests delivered directly to the Protest Manager in writing and in a timely fashion will be considered to have been submitted properly and in accordance with statute, rule and this Request for Proposals. Protests submitted or delivered to the Procurement Manager will **NOT** be considered properly submitted.

## E. PROPOSAL SUBMISSION

*Submissions of all proposals must be accomplished via the Aging and Long-Term Services Department's electronic procurement portal, Bonfire. Refer to Section III.B.1 for instructions*

## F. DEFINITION OF TERMINOLOGY

This section contains definitions of terms used throughout this procurement document, including appropriate abbreviations:

1. “Agency” means the State Purchasing Division of the General Services Department or that State Agency sponsoring this Procurement.
2. “ALTSD” means Aging and Long-Term Services Department.

3. “**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](http://www.saonm.org).
4. “**Award**” means the final execution of the contract document.
5. “**Business Hours**” means weekdays (Monday – Friday) 8:00 AM thru 5:00 PM MST/MDT, whichever is in effect on the date given.
6. “**Chief Financial Officer**” or “**CFO**” means the Department’s Chief Financial Officer of the Administrative Services Division.
7. “**Close of Business**” means weekdays (Monday – Friday) 5:00 PM MST/MDT, whichever is in effect on the date given.
8. “**Confidential**” means confidential financial information concerning Offeror’s organization and data that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act §§57-3-A-1 through 57-3A-7 NMSA 1978,. See also NMAC 1.4.1.45. The following items may **not** be labelled as confidential: Offeror’s submitted Cost response, Staff/Personnel Resumes/Bios (excluding personal information such as personal telephone numbers and/or home addresses), and other submitted data that is **not** confidential financial information or that qualifies under the Uniform Trade Secrets Act.
9. “**Contract**” means any agreement for the procurement of items of tangible personal property, services or construction.
10. “**Contractor**” means any business having a contract with a state agency or local public body.
11. “**Department**” means the Aging and Long-Term Services Department. This term is used interchangeably with “Agency”.
12. “**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.
13. “**DFA**” means the Department of Finance and Administration for the State of New Mexico
14. “**Deliverable**” as defined in Section IV-A, item 3, Scope of Work
15. “**Electronic Submission**” means a successful submittal of Offeror’s proposal in the Agency Bonfire System and email.

16. **“Electronic Version/Copy”** means a digital format consisting of text, images or both, readable on computers or other electronic devices, which includes all content that the Original document contains. The electronic version/copy CANNOT be emailed.
17. **“Evaluation Committee”** means a body appointed to perform the evaluation of Offerors’ proposals.
18. **“Evaluation Committee Report”** means a report prepared by the Procurement Manager and the Evaluation Committee to support the Committee’s recommendation for contract award. It will contain scores and written evaluations of all responsive Offeror proposals.
19. **“Final Award”** means, in the context of this Request for Proposals and all its attendant documents, that point at which the final required signature on the contract(s) resulting from the procurement has been affixed to the contract(s) thus making it fully executed.
20. **“Finalist”** means 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, as explained in Section II.B.8.
21. **“FY”** means Fiscal Year.
22. **“GSD/CRB”** means the General Services Department, Contracts Review Bureau
23. **“IPA”** means Independent Public Accountant.
24. **“NMSA”** means New Mexico Statutes Annotated 1978.
25. **“Offeror”** is any person, corporation, or partnership who chooses to submit a proposal.
26. **“OSA”** means Office of the State Auditor.
27. **“Procurement Manager”** means any person or designee authorized by a state agency or local public body with the responsibility, authority, and resources to conduct the RFP procurement, make written determinations regarding the RFP procurement, and/or enter into or administer contracts as a result of the RFP procurement.
28. **“Procuring Agency”** means all State of New Mexico agencies, commissions, institutions, political subdivisions and local public bodies allowed by law to procure items of tangible personal property, services or construction from the agreement(s) awarded as a result of this RFP.
29. **“Request for Proposals (RFP)”** means all documents, including those attached or incorporated by reference, used for soliciting proposals.
30. **“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.

31. **“Responsive Offer”** or means an offer 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.
32. **“Sealed”** means, in terms of electronic submission, an Offeror’s proposal and all accompanying documents has been completely and successfully uploaded into ALTSD’s Bonfire system prior to the submission deadline stated in the RFP.
33. **“Statement of Concurrence”** means an affirmative statement from the Offeror indicating its response to a required Section IV specification agreeing to comply and concur with the stated requirement(s). This statement shall be included in Offerors proposal, pursuant to Section III.C.1. (E.g. “We concur,” “Understands and Complies,” “Comply,” “Will Comply if Applicable,” etc.)
34. **“Written”** means typed in standard 8 ½ x 11 inch document format, by common electronic means (such as Microsoft Word, Adobe PDF, etc.). A larger size document is permissible for charts, spreadsheets, etc.

## **G. 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 284 authorized full-time employees (FTEs) consisting of the following four programs: (212 are filled and 72 are vacant)

1. Program Support;
2. Consumer and Elder Rights;
3. Adult Protective Services;
4. Aging Network;
5. Long-Term Care

The Department has uses three types of funds to account for its service activities:

- General Fund;
- Special Revenue Funds; Federal Funds
- Capital Project Fund

## **H. PROCUREMENT LIBRARY**

A procurement library has been established. Offerors are encouraged to review the material contained in the Procurement Library by selecting the link provided in this document through your own internet connection. The library contains information listed below:

RFP, Questions & Answers, RFP Amendments, etc.

<https://www.aging.nm.gov/about-altsd/rfps/>

Other relevant links:

New Mexico Taxation and Revenue Department:

<http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx>

<http://www.tax.newmexico.gov/Businesses/Pages/In-StatePreferenceCertification.aspx>

New Mexico General Services Department – Pay Equity:

[http://www.generalservices.state.nm.us/statepurchasing/Pay\\_Equity.aspx](http://www.generalservices.state.nm.us/statepurchasing/Pay_Equity.aspx)

Aging and Long-Term Services Department

<https://aging.nm.gov/>

## II. CONDITIONS GOVERNING THE PROCUREMENT

This section of the RFP contains the schedule of events, the descriptions of each event, and the conditions governing this 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 to the following schedule:

Action	Responsible Party	Due Dates
1. Issue RFP	ALTSD	4/3/26
2. Acknowledgement of Receipt Form	Potential Offerors	4/13/26
3. Deadline to submit Written Questions	Potential Offerors	4/15/26
4. Response to Written Questions	ALTSD	4/17/26
<b>5. Submission of Proposal</b>	<b>Potential Offerors</b>	5/1/26
DATES BELOW ARE SUBJECT TO CHANGE		
6.* Proposal Evaluation	Evaluation Committee	5/4/26 to 5/11/26
7.* Selection of Finalists	Evaluation Committee	5/13/26
8.* Finalize Contractual Agreements	ALTSD/Finalist Offerors	5/22/26
9.* State Auditor's Office Approval (Estimate)	ALTSD	5/29/26
10.* Contract Award (Estimate)	ALTSD/ Finalist Offerors	6/1/26
11. Contract Effective Date	Contract Review Bureau	7/1/26
12.* Protest Deadline	ALTSD	+15 days

\*Dates indicated in Events 6 through 13 are estimates only and may be subject to change without necessitating an amendment to the RFP.

### B. EXPLANATION OF EVENTS

The following paragraphs describe the activities listed in the Sequence of Events shown in Section II.A., above.

#### 1. Issue RFP

This RFP is being issued on behalf of the State of New Mexico Aging and Long-Term Services Department on the date indicated in Section II.A, Sequence of Events.

## 2. Acknowledgement of Receipt Form

Potential Offerors may e-mail the Acknowledgement of Receipt Form (APPENDIX A), to the ALTSD Procurement Manager, Marlene Acosta at [rfp@altsd.nm.gov](mailto:rfp@altsd.nm.gov) to have their organization placed on the procurement Distribution List. Please indicate in your email subject line: “Acknowledgement of Receipt RFP #26-624-01931” The form must be returned to the Procurement Manger by 3:00 pm MST/ MDT on the date indicated in Section II.A, Sequence of Events.

The procurement distribution list will be used for the distribution of written responses to questions, and/or any amendments to the RFP. Failure to return the Acknowledgement of Receipt Form does not prohibit potential Offerors from submitting a response to this RFP. However, by not returning the Acknowledgement of Receipt Form, the potential Offeror’s representative shall not be included on the distribution list and will be solely responsible for obtaining from the Procurement Library (Section I.H.) responses to written questions and any amendments to the RFP.

## 3. Deadline to Submit Written Questions

Potential Offerors may submit written questions to the Procurement Manager as to the intent or clarity of this RFP until 12:00 PM MST/MDT as indicated in Section II.A, Sequence of Events. All written questions must be addressed to the Procurement Manager as declared in Section I.D. Questions shall be clearly labeled and shall cite the Section(s) in the RFP or other document which form the basis of the question.

**Questions submitted after the deadline will not be accepted.**

## 4. Response to Written Questions

Written responses to the written questions will be provided via e-mail, on or before the date indicated in Section II.A, Sequence of Events, to all potential Offerors who timely submitted an Acknowledgement of Receipt Form (Section II.B.2 and APPENDIX A).

An electronic version of the Questions and Answers will be posted to:

<https://www.aging.nm.gov/about-altsd/rfps/>

## 5. Submission of Proposal

Only **electronic** proposal submission is allowed. **Do not** submit hard copies until further notice.

**ALL PROPOSALS MUST BE RECEIVED BY THE PROCUREMENT MANAGER OR DESIGNEE NO LATER THAN 5:00 PM MST/MDT ON THE DATE INDICATED IN SECTION II.A, SEQUENCE OF EVENTS. NO LATE PROPOSAL CAN BE ACCEPTED.** The date and time of receipt will be recorded on each proposal. Proposals will be time-stamped in the system when the Offeror clicks “OK” after “Review and Submit.” Such electronic submissions will be considered sealed in accordance with statute.

*It is the Offeror's responsibility to ensure all documents are completely uploaded and submitted electronically via the ALTSD's bonfire system **and by email to [rfp@altsd.nm.gov](mailto:rfp@altsd.nm.gov)** by the deadline set forth in this RFP. The ALTSD bonfire system will automatically cease uploading data at the date and time of the deadline. Please ensure that you, as the Offeror, allow adequate time for large uploads and to fully complete your submittal by the deadline. A submission that is not both: (1) fully complete and (2) received via the bonfire system by the deadline, will be deemed late. Further, a submission that is not fully complete and received via the bonfire system **and email** by the deadline because the response was captured, blocked, filtered, quarantined, or otherwise prevented from reaching the proper destination server by any anti-virus or other security software will be deemed late. In accordance with statute and rule, **NO LATE PROPOSAL CAN BE ACCEPTED.***

**Proposals must be uploaded to BOTH the Bonfire System and to the email.**

**\*\*An account will need to be established in Bonfire in order to submit a proposal in response to this RFP. There is no cost to create an account.**

## **6. Proposal Evaluation**

An Evaluation Committee will perform the evaluation of proposals. This process will take place as indicated in Section II.A, Sequence of Events, depending upon the number of proposals received. 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. However, proposals may be accepted and evaluated without such discussion. Discussions SHALL NOT be initiated by the Offerors.

## **7. Selection of Finalists**

The Evaluation Committee will select and the Procurement Manager will notify the finalist Offerors as per schedule Section II.A, Sequence of Events or as soon as possible thereafter. Only finalists will be invited to participate in the subsequent steps of the procurement.

## **8. Finalize Contractual Agreements**

After approval of the Evaluation Committee Report, any contractual agreement(s) resulting from this RFP will be finalized with the most advantageous Offeror(s), taking into consideration the evaluation factors set forth in this RFP, as per Section II.A., Sequence of Events, or as soon as possible thereafter. The most advantageous proposal may or may not have received the most points. In the event mutually agreeable terms cannot be reached with the apparent most advantageous Offeror in the timeframe specified, the State reserves the right to finalize a contractual agreement with the next most advantageous Offeror(s) without undertaking a new procurement process.

**9. State Auditor’s Office Approval**

Subject to approval from the Office of the State Auditor’s approved auditor list.

**10. Contract Awards**

The award is subject to appropriate Department and State approval. Upon receipt of the signed contractual agreement, the Agency Procurement office will award as per Section II.A., Sequence of Events, or as soon as possible thereafter.

**11. Contract Effective Date**

The earliest date possible for a contract to be executed for the following FY.

**12. Protest Deadline**

Any protest by an Offeror must be timely submitted and in conformance with §13-1-172 NMSA 1978 and applicable procurement regulations. As a Protest Manager has been named in this Request for Proposals, pursuant to §13-1-172 NMSA 1978 and 1.4.1.82 NMAC, ONLY protests delivered directly to the Protest Manager in writing and in a timely fashion will be considered to have been submitted properly and in accordance with statute, rule and this Request for Proposals. The 15 calendar day protest period shall begin on the day following the notice of award of contract(s) and will end at 5:00 pm MST/MDT on the 15<sup>th</sup> day. Protests must be written and must include the name and address of the protestor and the request for proposal number. It must also contain a statement of the grounds for protest including appropriate supporting exhibits and it must specify the ruling requested from the party listed below. The protest must be directed to:

Craig Hay, Acting General Counsel  
Aging and Long-Term Services Department  
2550 Cerrillos Road  
Santa Fe, New Mexico 87505  
Email: [craig.hay@altsd.nm.gov](mailto:craig.hay@altsd.nm.gov)

**PROTESTS RECEIVED AFTER THE DEADLINE WILL NOT BE ACCEPTED.**

**C. GENERAL REQUIREMENTS**

This procurement will be conducted in accordance with 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/Consent**

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 of the contractual agreement 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 terminations will be affected 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's concerns must be promptly submitted in writing to the attention of the Procurement Manager.

## **13. Governing Law**

This procurement and any agreement with an Offeror which may result from this procurement 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](http://www.saonm.org)) should be used as the basis for the preparation of offeror proposals.

## **15. Contract Terms and Conditions**

The contract between an agency and a contractor will follow the format specified by the Agency and contain the terms and conditions set forth in the Draft Contract APPENDIX C. However, the contracting agency reserves the right to negotiate provisions in addition

to those contained in this RFP Draft Contract with any Offeror. The contents of this RFP, as revised and/or supplemented, and the successful Offeror's proposal will be incorporated into and become part of any resultant contract.

The Agency discourages exceptions from the contract terms and conditions as set forth in the RFP Draft Contract. Such exceptions may cause a proposal to be rejected as nonresponsive when, in the sole judgment of the Agency (and the Evaluation Committee), the proposal appears to be conditioned on the exception, or correction of what is deemed to be a deficiency, or an unacceptable exception is proposed which would require a substantial proposal rewrite to correct.

Should an Offeror object to any of the terms and conditions as set forth in the RFP Draft Contract (APPENDIX C) strongly enough to propose alternate terms and conditions in spite of the above, the 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 of the Draft Contract 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.

If an Offeror fails to propose any alternate terms and conditions during the procurement process (the RFP process prior to selection as successful Offeror), no proposed alternate terms and conditions will be considered later during the negotiation process. **Failure to propose alternate terms and conditions during the procurement process (the RFP process prior to selection as successful Offeror) is an explicit agreement by the Offeror that the contractual terms and conditions contained herein are accepted by the Offeror.**

## **16. Offeror's Terms and Conditions**

Offerors must submit with the proposal a complete set of any additional terms and conditions they expect to have included in a contract negotiated with the Agency. See Section II.C.15 for requirements.

## **17. Contract Deviations**

Any additional terms and conditions, which may be the subject of negotiation (such terms and conditions having been proposed during the procurement process, that is, the RFP process prior to selection as successful Offeror), will be discussed only between the Agency and the Offeror selected 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 potential Offeror to adhere to the requirements specified within this RFP. The Evaluation Committee will reject the proposal of any potential Offeror who is not a Responsible Offeror or fails to submit a Responsive Offer as defined in §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 same mandatory requirements and the failure to do so does not otherwise materially affect the procurement. This right is at the sole discretion of the Evaluation Committee.

## **20. Change in Contractor Representatives**

The Agency reserves the right to require a change in contractor representatives if the assigned representative(s) is (are) not, in the opinion of the Agency, adequately meeting the needs of the Agency.

## **21. Notice of Penalties**

The Procurement Code, §§13-1-28 through 13-1-199 NMSA 1978, imposes civil, and misdemeanor and felony 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 in agreement with the Evaluation Committee reserves the right to accept all or a portion of a potential Offeror's proposal.

## **23. Right to Publish**

Throughout the duration of this procurement process and contract term, 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 and/or agency contracts deriving from this procurement. Failure to adhere to this requirement may result in disqualification of the Offeror's proposal or removal from the contract.

## **24. Ownership of Proposals**

All documents submitted in response to the RFP shall become property of the State of New Mexico. If the RFP is cancelled, all responses received shall be destroyed by the Agency unless the Offeror either picks up, or arranges for pick-up, the materials within three (3) business days of notification of the cancellation. Offeror is responsible for all costs involved in return mailing/shipping of proposals.

## **25. Confidentiality**

Any confidential information provided to, or developed by, the contractor in the performance of the contract resulting from this RFP 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.

The Contractor(s) agrees 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.

## **26. Electronic mail address required**

A large part of the communication regarding this procurement will be conducted by electronic mail ([RFP@altsd.nm.gov](mailto:RFP@altsd.nm.gov)). Offeror must have a valid e-mail address to receive this correspondence. (See also Section II.B.5, Response to Written Questions).

## **27. Use of Electronic Versions of this RFP**

This RFP is being made available by electronic means. In the event of conflict between a version of the RFP in the Offeror's possession and the version maintained by the agency, the Offeror acknowledges that the version maintained by the agency shall govern.

Please refer to: <https://www.aging.nm.gov/about-altsd/rfps/>

## **28. New Mexico Employees Health Coverage**

- A. 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 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:  
<https://bewellnm.com>.
- 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.

## 29. Campaign Contribution Disclosure Form

Offeror must complete, sign, and return the Campaign Contribution Disclosure Form (APPENDIX B) as a part of their proposal. This requirement applies regardless whether a covered contribution was made or not made for the positions of Governor and Lieutenant Governor or other identified official. **Failure to complete and return the signed, unaltered form will result in Offeror's disqualification.**

## 30. Letter of Transmittal

Offeror's proposal must be accompanied by an **unaltered** Letter of Transmittal Form located in APPENDIX E, which must be **completed** and **signed** by the individual authorized to contractually obligate the company, identified in #2 below. **DO NOT LEAVE ANY OF THE ITEMS ON THE FORM BLANK** (N/A, None, Does not apply, etc. are acceptable responses).

The Letter of Transmittal MUST:

1. Identify the submitting business entity (its Name, Mailing Address and Phone Number);
2. Identify the Name, Title, Telephone, and E-mail address of the person authorized by the Offeror's organization to (A) contractually obligate the business entity providing the Offer, (B) negotiate a contract on behalf of the organization; and/or (C) provide clarifications or answer questions regarding the Offeror's proposal content (*A response to B and/or C is only necessary if the responses differs from the individual identified in A*);
3. Identify any subcontractor/s, if any, anticipated to be utilized in the performance of any resultant contract award;
4. Describe any relationship with any other entity (such as State Agency, reseller, etc., that is not a sub-contractor identified in #3), if any, which will be used in the performance of this awarded contract; and
5. Be signed and dated by the person identified in #2 above; attesting to the veracity of the information provided, and acknowledging (a) the organization's acceptance of the Conditions Governing the Procurement stated in Section II.C.1, (b) the organizations acceptance of the Section V Evaluation Factors, and (c) receipt of any and all amendments to the RFP.

**Failure to respond to ALL items as indicated above will result in Offeror's disqualification.**

## 31. Disclosure Regarding Responsibility

- A. Any prospective Contractor and any of its Principals who enter into a contract greater than sixty thousand dollars (\$60,000.00) with any state agency or local public body for professional services, tangible personal property, services or construction agrees to disclose whether the Contractor, or any principal of the Contractor's company:
  1. is presently debarred, suspended, proposed for debarment, or declared ineligible for award of contract by any federal entity, state agency or local public body;

2. has within a three-year period preceding this offer, been convicted in a criminal matter or had a civil judgment rendered against them for:
    - a. the 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;
    - b. violation of Federal or state antitrust statutes related to the submission of offers; or
    - c. the commission in any federal or state jurisdiction of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, violation of Federal criminal tax law, or receiving stolen property;
  3. is presently indicted for, or otherwise criminally or civilly charged by any (federal state or local) government entity with the commission of any of the offenses enumerated in paragraph A of this disclosure;
  4. has, preceding this offer, been notified of any delinquent Federal or state taxes in an amount that exceeds \$3,000.00 of which the liability remains unsatisfied. Taxes are considered delinquent if the following criteria apply.
    - a. The tax liability is finally determined. The liability is finally determined if it has been assessed. A liability is not finally determined if there is a pending administrative or judicial challenge. In the case of a judicial challenge of the liability, the liability is not finally determined until all judicial appeal rights have been exhausted.
    - b. The taxpayer is delinquent in making payment. A taxpayer is delinquent if the taxpayer has failed to pay the tax liability when full payment was due and required. A taxpayer is not delinquent in cases where enforced collection action is precluded.
    - c. Have within a three-year period preceding this offer, had one or more contracts terminated for default by any federal or state agency or local public body.)
- B. Principal, for the purpose of this disclosure, means an officer, director, owner, partner, or a person having primary management or supervisory responsibilities within a business entity or related entities.
- C. The Contractor shall provide immediate written notice to the Agency or other party to this Agreement if, at any time during the term of this Agreement, the Contractor learns that the Contractor's disclosure was at any time erroneous or became erroneous by reason of changed circumstances.
- D. A disclosure that any of the items in this requirement exist will not necessarily result in termination of this Agreement. However, the disclosure will be considered in the determination of the Contractor's responsibility and ability to perform under this Agreement. Failure of the Contractor to furnish a disclosure or provide additional information as requested will render the Offeror nonresponsive.
- E. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the disclosure required by this

document. The knowledge and information of a Contractor is not required to exceed that which is the normally possessed by a prudent person in the ordinary course of business dealings.

- F. The disclosure requirement provided is a material representation of fact upon which reliance was placed when making an award and is a continuing material representation of the facts during the term of this Agreement. If during the performance of the contract, the Contractor is indicted for or otherwise criminally or civilly charged by any government entity (federal, state or local) with commission of any offenses named in this document the Contractor must provide immediate written notice to the State Purchasing Agent, Agency or other party to this Agreement. If it is later determined that the Contractor knowingly rendered an erroneous disclosure, in addition to other remedies available to the Government, the Agency or Central Purchasing Officer may terminate the involved contract for cause. Still further the State Purchasing Agent or Central Purchasing Officer may suspend or debar the Contractor from eligibility for future solicitations until such time as the matter is resolved to the satisfaction of the State Purchasing Agent or Central Purchasing Officer.

### **32. New Mexico/Native American Resident Preferences**

To ensure adequate consideration and application of §13-1-21 NMSA 1978 (as amended), **Offeror must submit a copy of its valid New Mexico/Native American Resident Preference Certificate or its valid New Mexico/Native American Resident Veteran Preference with its proposal.** Certificates for preferences must be obtained through the New Mexico Department of Taxation & Revenue <http://www.tax.newmexico.gov/Businesses/in-state-veteran-preference-certification.aspx>.

**In accordance with §13-1-21(H) NMSA 1978, an agency shall not award any combination of New Mexico/Native American Resident Preferences.**

## **III. RESPONSE FORMAT AND ORGANIZATION**

### **A. NUMBER OF RESPONSES**

Offerors shall submit only one **electronic** proposal in response to this RFP.

### **B. NUMBER OF COPIES**

1. **ELECTRONIC SUBMISSION ONLY:**

Responses submitted to ALTSDs Bonfire System **and** to email: [rfp@altsd.nm.gov](mailto:rfp@altsd.nm.gov).

**Proposals in response to this RFP must be submitted through ALTSDs electronic Bonfire system and to email [rfp@altsd.nm.gov](mailto:rfp@altsd.nm.gov) ONLY: (Proposals should be submitted to BOTH)**

**The Bonfire link is:**

<https://altsdnm.bonfirehub.com/opportunities/228675>

When emailing to [rfp@altsd.nm.gov](mailto:rfp@altsd.nm.gov) please indicate “RFP 26-624-01931 Technical & Cost Proposal” in the subject line. There should be ONE file for EACH (Technical & Cost).

The Offeror need only submit one single electronic copy of each portion of its proposal (Technical and Cost) as outlined below. *EXCEPTION: Single electronic files that exceed 50mb may be submitted as multiple uploads, which must be the least number of uploads necessary to fall under the 50mb limit.* Separate the proposals as described below into separate electronic files for submission.

Proposals must be submitted in the manner outlined below. Technical and Cost portions of Offerors proposal **must** be submitted in separate uploads as indicated below in this section, and **must** be prominently identified as “**Technical Proposal,**” or “**Cost Proposal,**” on the front page of each upload

Any proposal that does not adhere to the requirements of this **Section III.B** and **Section III.C Proposal Content and Organization** may be deemed non-responsive and rejected on that basis.

- a. **Technical Proposals** – One (1) ELECTRONIC upload must be organized in accordance with **Section III.C.1. Proposal Format**. All information for the Technical Proposal **must be combined into a single file/document for uploading**. *EXCEPTION: Single electronic files that exceed 50mb may be submitted as multiple uploads, which must be the least number of uploads necessary to fall under the 50mb limit.* The Technical Proposals **SHALL NOT** contain any cost information.
  - i. **Confidential Information:** If Offeror’s proposal contains confidential information, as defined in Section I.F.8 and detailed in Section II.C.8, Offeror **must** submit **two (2) separate ELECTRONIC technical files** :
    1. One (1) ELECTRONIC version of the requisite proposals identified in Section III.B.1.a above as **unredacted** versions for evaluation purposes; and
    2. One (1) **redacted** ELECTRONIC for the public file, in order to facilitate eventual public inspection of the non-confidential version of Offeror’s proposal. Redacted versions **must** be clearly marked as “REDACTED” or “CONFIDENTIAL” on the first page of the electronic file;

- b. **Cost Proposals** – One (1) ELECTRONIC upload of the proposal containing **ONLY** the Cost Proposal. All information for the cost proposal **must be combined into a single file/document for uploading**. *EXCEPTION: Single electronic files that exceed 50mb may be submitted as multiple uploads, which must be the least number of uploads necessary to fall under the 50mb limit*

The ELECTRONIC proposal submission **must be fully uploaded** in ALTSDs Bonfire system and via email by the submission deadline in Section II.B.5.

It is the Offeror's responsibility to ensure all documents are completely uploaded and submitted electronically. Please ensure that you, as the Offeror, **allow adequate time for large uploads and to fully complete your submittal by the deadline**. A submission that is not both: (1) fully complete and (2) received, by the deadline, will be deemed late. Further, a submission that is not fully complete and received by the deadline because the response was captured, blocked, filtered, quarantined, or otherwise prevented from reaching the proper destination server by any anti-virus or other security software will be deemed late. In accordance with statute and rule, **NO LATE OFFER CAN BE ACCEPTED**.

Any proposal that does not adhere to the requirements of this Section and **Section III.C. Proposal Format** may be deemed non-responsive and rejected on that basis.

## **C. PROPOSAL FORMAT**

All proposals must be submitted as follows:

Organization of files/envelopes for electronic copy proposals:

### **1. Proposal Content and Organization**

Direct reference to pre-prepared or promotional material may be used if referenced and clearly marked. Promotional material must be minimal. Within each section of the proposal, Offerors must organize and address the RFP requirements in the order indicated below. All forms provided in this RFP must be thoroughly completed and included in the appropriate section of Offeror's proposal. **Any and all discussion of proposed costs, rates or expenses must occur ONLY in the Cost Proposal.**

#### **Technical Proposal – DO NOT INCLUDE ANY COST INFORMATION IN THE TECHNICAL PROPOSAL.**

- a. Signed Letter of Transmittal
- b. Signed Campaign Contribution Disclosure Form
- c. Table of Contents
- d. Proposal Summary (Optional)
- e. Response to Contract Terms and Conditions (from Section II.C.15)
- f. Offeror's Additional Terms and Conditions (from Section II.C.16 )

- g. Response to Mandatory Specifications (**except Cost information which shall be included ONLY in Cost Proposal**)
  - i. Independence
  - ii. Change in Personnel
  - iii. License to Practice in New Mexico
  - iv. Similar Engagements with other Governmental Entities
  - v. Identification of Anticipated Potential Audit Problems
  - vi. Offeror Qualifications and Experience
  - vii. Partner, Supervisory, and Staff Qualifications and Experience
  - viii. Specific Audit Approach
  - ix. Firms Strengths and Weaknesses
  - x. New Mexico/Native American Resident Preferences (if applicable)
- h. Other Supporting Material (if applicable)

**Cost Proposal:**

- 1. Completed Cost Response Form (APPENDIX D)

A Proposal Summary may be included in Offeror's Technical Proposal, to provide the Evaluation Committee with an overview 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. **DO NOT INCLUDE COST INFORMATION IN THE PROPOSAL SUMMARY.**

## IV. SPECIFICATIONS

### A. DETAILED SCOPE OF WORK

#### SUMMARY SCOPE OF WORK

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 with 2.2.2 NMAC to include:

- a. Financial Statement Audit; and
- b. Federal Single Audit
- c. Financial Statement Preparation

#### 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, 2025, through June 30, 2026 and the next three subsequent Fiscal Years (July 1, 2026 – June 30, 2027, July 1, 2027 – June 30, 2028 and July 1, 2028 – June 30, 2029) should the contract be extended, not to exceed four (4) year's total. **Contract will not be effective any sooner than July 1 of any year and IPA shall not request audit documentation any sooner than July of each contract year:**

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:

- 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;

E. Financial Statement Preparation

## 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 Standards (1988).

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 do 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. **Offeror Qualifications and Experience (Up to 250 points may be awarded)**

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.

8. Partner, Supervisory and Staff Qualifications and Experience (Up to 250 points may be awarded)

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.

9. 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.

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

Offerors should list the strengths and weaknesses of their firm.

11. 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 four (4) 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:

1. Hourly rates to be charged by type of personnel, if applicable;
2. Monthly rate and number of hours estimated to complete the scope of services.  
(This may be presented in phases of the work).
3. 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 (Appendix D, Cost Response Form) (from all the proposals received) divided by the cost of the current proposal evaluated; the quotient derived from this calculation is then multiplied by 300 and produces the final point total.

Lowest Responsive Offer Bid

----- X 200 = Available Award Points

This Offeror's Bid

**To obtain maximum number of points, offerors should respond to each specification thoroughly.**

## **V. EVALUATION**

### **A. EVALUATION POINT SUMMARY**

The following is a summary of evaluation factors with point values assigned to each. These weighted factors will be used in the evaluation of individual potential Offeror proposals.

	<b>Evaluation Factors</b> <i>(Correspond to Sections IV.B and IV.C)</i>	<b>Points Available</b>
<b>1.</b>	<b>Independence</b>	<b>Pass/Fail, 0 Points</b>
<b>2.</b>	<b>Change in Personnel</b>	<b>Pass/Fail, 0 Points</b>
<b>3.</b>	<b>License to Practice in New Mexico</b>	<b>Pass/Fail, 0 Points</b>
<b>4.</b>	<b>Prior Engagements with the State of New Mexico</b>	<b>Pass/Fail, 0 Points</b>
<b>5.</b>	<b>Similar Engagements with other Government Entities</b>	<b>Pass/Fail, 0 Points</b>
<b>6.</b>	<b>Identification of Anticipated Potential Audit Problems</b>	<b>Pass/Fail, 0 Points</b>
<b>7.</b>	<b>Offeror Qualifications and Experience</b>	<b>350</b>
<b>8.</b>	<b>Partner, Supervisory, and Staff Qualifications and Experience</b>	<b>250</b>
<b>9.</b>	<b>Specific Audit Approach</b>	<b>150</b>
<b>10.</b>	<b>Firm Strengths and Weaknesses</b>	<b>50</b>
<b>11.</b>	<b>Cost Proposal</b>	<b>200</b>
	<b>TOTAL POINTS AVAILABLE</b>	<b>1,000</b>
<b>12.</b>	<b>New Mexico / Native American Resident Preference</b>	<b>80</b>
<b>13.</b>	<b>New Mexico / Native American Resident Veteran Preference</b>	<b>100</b>
	<b>Points per Section IV C.7</b>	

Table 1: Evaluation Point Summary

## **B. EVALUATION FACTORS**

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

1. Independence – Affirmative Statement. **Pass/Fail, zero points assigned.**
2. Change in Personnel – Concurrence 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.**
6. Identification of Anticipated Potential Audit Problems **Pass/Fail, zero points assigned.**
7. Offeror Qualifications and Experience - Capability of Firm -**Up to 350 points may be awarded.**

8. Partner, Supervisory and Staff Qualifications and Experience - Technical Experience. **Up to 250 points may be awarded.**
9. Specific Audit Approach - Work Plan. **-Up to 150 points may be awarded.**
10. Firm Strengths and Weaknesses - Evaluation requirement of the Office of the State Auditor. **Up to 50 points may be awarded.**
11. Cost Proposal - Evaluation of Audit Fees. **-Up to 200 points may be awarded.**

### **New Mexico Preferences**

12. New Mexico Resident Business Preference or Native American Resident Business **80 Points.**

13. New Mexico Resident Veteran or Native American Resident Veteran Business Preference- **100 Points**

Percentages will be determined based upon the point-based system outlined in NMSA 1978, §13-1-21 (as amended).

**A. New Mexico Resident Business or Native American Resident Business Preference**

If the Offeror has provided a copy of their Preference Certificate the Preference Points for a New Mexico Resident Business or Native American Resident Business is 8% of the total points available in this RFP.

**B. New Mexico Resident Veterans Business or Native American Resident Veteran Business Preference**

If the Offeror has provided a copy of their Preference Certificate the Preference Points for a New Mexico Resident Veteran Business Native American Resident Veteran Business is 10% of the total points available in this RFP.

**\*\*Offeror must provide a copy of their certificate to receive points.  
“Applying” for a certificate will result in no points. \*\***

## **APPENDIX A**

### **ACKNOWLEDGEMENT OF RECEIPT FORM**

**APPENDIX A**  
**REQUEST FOR PROPOSAL**

Audit Services  
**RFP#: 26-624-01931**

**ACKNOWLEDGEMENT OF RECEIPT FORM**

This optional Acknowledgement of Receipt Form establishes a distribution list to be used for the distribution of written responses to questions, and/or any amendments to the RFP. Failure to return the Acknowledgement of Receipt Form does not prohibit potential Offerors from submitting a response to this RFP. However, by not returning the Acknowledgement of Receipt Form, the potential Offeror’s representative shall not be included on the distribution list, and will be solely responsible for obtaining from the Procurement Library (Section I.G.) responses to written questions and any amendments to the RFP.

The information below will be used for all correspondence related to the Request for Proposal. Only one contact per Offeror is permitted.

ORGANIZATION: \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_ PHONE NO.: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

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.

**Submit Acknowledgement of Receipt Form to:**  
To: Marlene Acosta, Procurement Manager  
E-mail: [RFP@altsd.nm.gov](mailto:RFP@altsd.nm.gov)  
Subject Line: Financial Audit Services RFP # 26-624-01931

## APPENDIX B

### CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to the Procurement Code, Sections 13-1-28, et seq. NMSA 1978 and § 13-1-191.1 NMSA 1978 (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: Governor Michelle Lujan-Grisham and Lt. Governor Howie Morales**

**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

## DRAFT CONTRACT

### APPENDIX C-DRAFT CONTRACT

The Agreement included in this Appendix C represents the contract the Agency intends to use to make an award. The State of New Mexico and the Agency reserve the right to modify the Agreement prior to, or during, the award process, as necessary.

Contract No. contractNumber

### STATE OF NEW MEXICO AUDIT CONTRACT (State Agencies with GSD/CRB Approval)

#### Aging & Long-Term Services Department

---

hereinafter referred to as the “Agency”, and

---

contractorName

hereinafter referred to as the “Contractor”, agree:

**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 NMAC, and whether the Contractor is eligible to enter into this Contract despite the restriction.**

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

A. The Contractor shall conduct a financial and compliance audit of the Agency for Fiscal Year **2026** in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act, Sections 12-6-1 through 12-6-15, NMSA 1978, and the Audit Rule (Section 2.2.2.1 NMAC *et seq.*).

#### 2. DELIVERY AND REPRODUCTION

A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the documents required by Section 2.2.2.9 NMAC 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 any event no later than the deadline set forth for the Agency in Section 2.2.2.9 NMAC.

- 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 the deadline set forth for the Agency in Section 2.2.2.9 NMAC.**
- C. Reports delivered electronically by 5:00 p.m. of the Agency's due date will be considered received by the due date for purposes of Section 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 NMAC. If the State Auditor does not receive copies of the management representation letter, and the completed Report Review Guide with the audit report or prior to delivery of the audit report, the State Auditor will not consider the report 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 in accordance with Section 2.2.2.9 NMAC.
- E. Pursuant to Section 2.2.2.10 NMAC, the Contractor shall prepare a written and dated engagement letter that identifies the specific responsibilities of the Contractor and the Agency.
- F. After its review of the audit report pursuant to Section 2.2.2.13 NMAC, the State Auditor shall authorize the Contractor to print and submit the final audit report. Within five business days after the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor an electronic version of the audit report, in PDF format, and the electronic copy of the Excel version of the Summary of Findings Form, and any other required electronic schedule (if applicable). After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver **numberOfCopies** copies of the audit report to the Agency. The Agency or IPA shall ensure that every member of the Agency's governing authority shall receive a copy of the report.

**3.COMPENSATION**

A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed nmGRTNotExceed including applicable gross receipts tax.

B. Contractor agrees not to, and shall not, perform any services in furtherance of this Contract prior to approval by the State Auditor. 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 = (Amount) including applicable gross receipts tax

D. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this Contract and invoiced by the Contractor. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below.

E. The State Auditor may authorize progress payments to the Contractor by the Agency; pursuant to Section 2.2.2.8(M)(3) NMAC; 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. If requested by the State Auditor, the Agency shall provide a copy of the progress billings. 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

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, this Contract shall terminate one calendar year after the date on which it is signed by the General Services Department/Contracts Review Bureau.

#### 5. TERMINATION, BREACH, AND REMEDIES

- a. This Contract may be terminated:
  - i. By either party without cause, upon written notice delivered to the other party and the State Auditor at least ten (10) days prior to the intended date of termination.
  - ii. By either party, immediately upon written notice delivered to the other party and the State Auditor, if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the report in accordance with Paragraph 2 shall constitute a material breach of this Contract.
  - iii. By the Agency pursuant to Paragraph 19, immediately upon written notice to the Contractor and the State Auditor.
  - iv. By the State Auditor, immediately upon written notice to the Contractor and the Agency after determining that the audit has been unduly delayed, or for any other reason.
- b. By termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. If the Agency or the State Auditor terminates this Contract, 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 to the extent required by Paragraph 3(E). If the Contractor terminates this Contract for any reason other than Agency's breach of this Contract, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.
- c. Pursuant to Section 2.2.2.8 NMAC, 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.

d. THE REMEDIES HEREIN ARE NOT EXCLUSIVE, AND NOTHING IN THIS SECTION 5 WAIVES OTHER LEGAL RIGHTS AND REMEDIES OF THE PARTIES.

## **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 NMAC, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms, and that are not otherwise restricted by the State Auditor from entering into such a contract.

## **9. RECORDS**

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 after 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, their respective 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, except in accordance with this Contract or applicable standards, 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 an audited financial statement 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 and that the Contractor's audit report may be relied upon during the audit of the statewide Comprehensive Annual Financial Report, if applicable. However, DFA should not provide to any third party, other than the Comprehensive Annual Financial Report auditor, the draft audit report or its opinion letters or findings.

## 13. **CONFLICT OF INTEREST**

The Contractor represents and 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. Each of the Contractor and the Agency certifies that it has followed 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, as required by the applicable professional standards.

## 14. **INDEPENDENCE**

The Contractor represents and warrants its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States, and Section 2.2.2.8 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 with the 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 supersedes 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 2.2.2.10 NMAC, consistent with Generally Accepted Auditing Standards (GAAS) and Government 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 irrevocably consents to the exclusive personal jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising from or related to 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 or the Agency's governing body for the performance of this Contract. If sufficient appropriations and authorization are not made by the legislature or the Agency's governing body, this Contract shall terminate upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. 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 certain violations. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

## **21. EQUAL OPPORTUNITY COMPLIANCE**

The Contractor shall 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 shall take appropriate steps to correct these deficiencies.

## **22. 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 after 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 requesting entity.
- B. The Contractor should follow the guidance of AU-C 210 A.27 to A.31 and AU-C 510 .A3 to .A11 in communications with the predecessor auditor and to obtain information from the predecessor auditor's audit documentation.

## **23. DESIGNATED ON-SITE STAFF**

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is **contractorOnSiteAuditor}}**. 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. OTHER PROVISIONS**

{{otherProvisions}}

**SIGNATURE PAGE**

This Contract is made effective as of the date of the signature of the General Services Department  
Contracts Review Bureau

**AGENCY**

**Aging & Long-Term  
Services Department**

PRINTED NAME:

\_\_\_\_\_

SIGNATURE:

\_\_\_\_\_

TITLE:

Cabinet Secretary, ALTSD

DATE:

\_\_\_\_\_

**STATE AGENCY**

BY: \_\_\_\_\_

TITLE: GENERAL COUNSEL

DATE: \_\_\_\_\_

**CONTRACTOR**

**{{contractorName}}**

PRINTED

NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**AGENCY CFO**

BY: \_\_\_\_\_

TITLE: CHIEF FINANCIAL OFFICER

DATE: \_\_\_\_\_

This Contract has been  
approved by:

**GENERAL SERVICES DEPARTMENT**  
**CONTRACTS REVIEW BUREAU**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

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: \_\_\_\_\_

TITLE:

DATE: \_\_\_\_\_

State Auditor Contract No. }}fyFooter}} -  
}}ContractNumber}}

**APPENDIX D**  
**COST RESPONSE FORM**

<b>Proposed Costs for Fiscal Year 2026 Audit</b>	<b>Total Hours</b>	<b>Total Cost</b>
1. Total cost for Financial Statement Audit		
2. Total cost for Federal Single Audit		
3. Total cost for Financial Statement Preparation		
<b>Subtotal</b>		
Gross Receipts Tax		
<b>Total Cost for Fiscal Year 2026 Audit</b>		
<b>Proposed Costs for Fiscal Year 2027 Audit</b>	<b>Total Hours</b>	<b>Total Cost</b>
1. Total cost for Financial Statement Audit		
2. Total cost for Federal Single Audit		
3. Total cost for Financial Statement Preparation		
<b>Subtotal</b>		
Gross Receipts Tax		
<b>Total Cost for Fiscal Year 2027 Audit</b>		
<b>Proposed Costs for Fiscal Year 2028 Audit</b>	<b>Total Hours</b>	<b>Total Cost</b>
1. Total cost for Financial Statement Audit		
2. Total cost for Federal Single Audit		
3. Total cost for Financial Statement Preparation		
<b>Subtotal</b>		
Gross Receipts Tax		
<b>Total Cost for Fiscal Year 2028 Audit</b>		

<b>Proposed Costs for Fiscal Year 2029 Audit</b>	<b>Total Hours</b>	<b>Total Cost</b>
1. Total cost for Financial Statement Audit		
2. Total cost for Federal Single Audit		
3. Total cost for Financial Statement Preparation		
<b>Subtotal</b>		
Gross Receipts Tax		
<b>Total Cost for Fiscal Year 2029 Audit</b>		

## **APPENDIX E**

### **LETTER OF TRANSMITTAL FORM**

## ***APPENDIX E***

### ***Letter of Transmittal Form***

Please complete this form in its entirety. Failure to **sign and/or submit** this form will result in the disqualification of Offeror's proposal.

**RFP#: 26-624-01931**

**1. Identify the following information for the submitting organization:**

<b>Offeror Name</b>	
<b>Mailing Address</b>	
<b>Telephone</b>	
<b>FED TIN#</b>	
<b>NM BTIN#</b>	

**2. Identify the individual(s) authorized by the organization to (A) contractually obligate, (B) negotiate, and/or (C) clarify/respond to queries on behalf of this Offeror:**

	<b>A Contractually Obligate</b>	<b>B Negotiate*</b>	<b>C Clarify/Respond to Queries*</b>
<b>Name</b>			
<b>Title</b>			
<b>E-mail</b>			
<b>Telephone</b>			

\* If the individual identified in Column A also performs the functions identified in Columns B & C, then no response is required for those Columns. If separate individuals perform the functions in Columns B and/or C, they must be identified.

**3. Will any subcontractor/s be used in the performance of any resultant contract? (Select one):**

No.  
 Yes. Identify subcontractor/s: \_\_\_\_\_

**4. Will any other entity/-ies (such as a State Agency, reseller, etc., that is not a subcontractor identified in #3 above) be used in the performance of any resultant contract? (Select one)**

No.  
 Yes. Identify entity/-ies: \_\_\_\_\_

**By signing the form below, the Authorized Signatory attests to the accuracy and veracity of the information provided on this form, and explicitly acknowledges the following:**

- On behalf of the submitting-organization identified in item #1, above, I accept the Conditions Governing the Procurement, as required in Section II.C.1. of this RFP;
- I concur that submission of our proposal constitutes acceptance of the Evaluation Factors contained in Section V of this RFP; and
- I acknowledge receipt of any and all amendments to this RFP, if any.

Sign: \_\_\_\_\_ Date: \_\_\_\_\_

*(Must be signed by the individual identified in item #2.A, above.)*