

NM Office of the State Auditor 2016 Approved AUP Firm List (3/7/2016)

PLEASE NOTE: Certain audit firms on this list may be under State Auditor-imposed restrictions. The State Auditor has formally notified those firms of their restricted statuses. The restrictions may 1) limit the number of tiered system agreed-upon procedures engagements (AUP) an audit firm may conduct in fiscal year 2016; or 2) prohibit the audit firm from entering into an AUP contract with any agency until the OSA receives certain required documentation from the audit firm. Please be aware that the OSA will disapprove an agency's auditor recommendation for a firm that is under restriction if 1) the AUP for which the firm is recommended will exceed the number of AUPs that firm is allowed to conduct; or 2) the OSA has not received certain documentation required to approve the audit firm to conduct AUPs. Therefore, government agencies should take appropriate steps to avoid this situation. Prior to submitting an auditor recommendation to the OSA, government agencies should communicate directly with prospective audit firms regarding whether they may be under restriction and how that may impact the agency's AUP process.

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