

**2016
FIRM
INFORMATION
For
FIRMS
THAT WANT TO
PERFORM
AUPs ONLY**

FIRM INFORMATION INSTRUCTIONS

THE FIRM INFORMATION MUST BE BOUND AND ORGANIZED IN THE FOLLOWING FORMAT OR IT WILL NOT BE CONSIDERED RECEIVED BY THE OFFICE OF THE STATE AUDITOR:

SECTION #1 – FIRM INFORMATION

- a) Complete the firm information questionnaire.
- b) Attach a copy of your New Mexico firm permit to practice after item 1a.
- c) Attach current evidence of professional liability insurance after item 1b.

SECTION #2 – PEER REVIEW & SANCTION INFORMATION

- a) If applicable, complete the peer review questionnaire.
- b) Attach the peer reviewer's quality review letter after item 2a.
- c) Attach the firm's peer review letter after item 2b.
- d) For rating of "pass with deficiencies," attach the firm's response letter after item 2c.
- e) Attach the letter of acceptance after item 2d.

SECTION #3 – LATE AUDIT REPORTS

- a) Provide a list of audit reports that were submitted late based on the due date shown in the Audit Rule for FY 15 audits.
- b) Provide a list of all outstanding audit reports and the number of hours needed to complete those outstanding audits.

SECTION #4 – PROFESSIONAL SERVICE CONTRACTS

- a) List all professional service contracts that your firm entered into from January 1, 2015 through the date the firm profile was submitted for review.

SECTION #5 – STAFF INFORMATION AND CPE

- a) List all audit managers and the required information, and provide a copy of each manager's CPA license.
- b) List all audit staff members and the required information.
- c) No individual profile worksheets or continuing professional education information is required.

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FIRM INFORMATION - AUPs ONLY

SECTION 1 - FIRM INFORMATION

Firm Information (All areas must be completed or indicate N/A).

Firm Name: _____

Contact Person: _____

Contact Person for Audit Reports: _____

Mailing Address: _____

Physical Address: _____

Phone #: _____ Fax #: _____

E-mail address: _____ Web Page Address: _____

Firm Information

YES NO N/A COMMENTS

a) Is a copy of a current firm permit to practice attached? YES NO N/A _____

b) Is a copy of the current professional liability insurance attached (Section 2.2.2.8(J) NMAC)? YES NO N/A _____

SECTION 2 - PEER REVIEW & SANCTION INFORMATION

Name of Peer Review Program the Applicant Firm is enrolled in: _____

Name of Firm Who Performed Peer Review: _____

Peer Review Rating on Firm
Who Performed the Review

Per Section 2.2.2.14(B)(5)(a) NMAC.

_____ A rating of "pass" is required.

Applicant Firm's Peer Review Rating (check one) Pass Pass With Deficiencies Fail Pending

Location where Peer Review was Performed: _____

(Section 2.2.2.14(B)(3) (office of the firm under review or "other")

List the New Mexico government agreed-upon procedures engagements selected for review and include the fiscal year end of each report:

GAGAS (Yellow Book) Section 3.82 2011 Revision, requires that "Audit organizations performing audits and attestation engagements in accordance with GAGAS must have an external peer review performed by reviewers independent of the organization being reviewed at least once every 3 years." Qualifications of the reviewers and requirements of the review are listed in Sections 3.82 to 3.107.

According to the *AICPA Standards for Performing and Reporting on Peer Reviews*, effective for peer reviews commencing on or after January 1, 2009, the peer review deadline is: (1) eighteen months from the date the firm enrolled in the Program or should have enrolled, whichever is earlier, if the firm performs engagements requiring a peer review; or (2) if the firm had not previously performed engagements requiring a peer review, eighteen months from the year-end of the firm's first engagement requiring a peer review.

SECTION 2 - PEER REVIEW & SANCTION INFORMATION CONTINUED

External Peer Review

COMMENTS

➤ What year was the peer review performed?	<input type="checkbox"/> 2015	<input type="checkbox"/> 2014	<input type="checkbox"/> 2013	_____
	YES	NO	N/A	
➤ Is a copy of your peer reviewer's peer review letter on <i>their</i> peer review attached?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
➤ Is a copy of your firm's peer review letter on your peer review attached?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
➤ If the peer review rating was "pass with deficiencies, did you attach a copy of your response letter?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
➤ Is a copy of the letter of acceptance attached?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
➤ What opinion was issued on your firm's peer review?				
• Pass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
• Pass with deficiencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
• Fail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
➤ Peer review has NOT been performed because				
• new firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
• firm is currently past due	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
• other – indicate reason in comment section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

FIRM INFORMATION ATTESTATION AND CERTIFICATION

I, _____, hereby attest that I have the authority to certify the information submitted in this firm information profile on behalf of the firm of _____.

Furthermore, I hereby certify that all the information submitted in this firm information profile is true, accurate and complete to the best of my knowledge. I understand that the submitted information, if misrepresented or incomplete, may be grounds for immediate removal from the list of firms approved by the Office of the State Auditor for fiscal year 2016 audit engagements.

To the extent allowed by law, the firm of _____ agrees to hold harmless and not take any action seeking to hold liable the Office of the State Auditor for any damages on account of misrepresented or incomplete information submitted in this firm profile.

Print Name

Print Title

Signature

Date

Supervisor's Name

Print Title

Signature

Date