



State of New Mexico
OFFICE OF THE STATE AUDITOR

**INSTRUCTIONS FOR COMPLETING AND SUBMITTING
VENDOR SCHEDULE**

General Instructions:

The Vendor Schedule is required for vendors of all audited entities, regardless of the applicability of the Procurement Code to a transaction or entity. Agencies with component units that operate as non-profit corporations not subject to the State Procurement Code may request an exemption from the requirement to prepare the Vendor Schedule. The schedule should be submitted even if there is no data to report. If you have no data to report, please complete the Agency Number, Agency Name and Agency Type columns and enter "none" in Column D.

Which contracts should an agency include in the vendor schedule?

Section 2.2.2.10.A(2)(g) NMAC requires an agency to include all Fiscal Year (FY) 2016 purchases exceeding \$60,000 (excluding gross receipts tax).

DO include:

- Competitive procurements in FY 2016 that result in one or more contracts with a maximum contract price of over \$60,000 or more, excluding gross receipts tax, regardless of whether expenditures under that contract were over \$60,000 in FY 2016;
- Sole-source procurements in FY 2016 that result in one or more contracts with a maximum contract price of over \$60,000 or more, excluding gross receipts tax, regardless of whether expenditures under that contract were over \$60,000 in FY 2016; and
- Emergency procurements in FY 2016 that result in one or more contracts with a maximum contract price of over \$60,000 or more, excluding gross receipts tax, regardless of whether expenditures under that contract were over \$60,000 in FY 2016.

DO NOT include:

- Information on a multi-year procurement that occurred in a prior year, even if it resulted in expenditures of \$60,000 or more in FY 2016, unless there was a contract amendment that occurred in the current fiscal year (i) of a contract with a maximum contract price of \$60,000 or more, or (ii) that increased the maximum contract price of an existing contract to equal or exceed \$60,000; and
- Procurements based on statewide pricing agreements or other pricing agreements in FY 2016, unless your agency entered into the pricing agreement on behalf of other agencies (for example, Cooperative Educational Services would disclose contracts even though other agencies use those contracts as pricing agreements).
- Purchases from federal agencies or other state agencies.

Specific Instructions for the Schedule of Vendor Information Excel Template

The Vendor Schedule requires a new row for each vendor that bids on each contract.

Column	Column Label	Instructions for completing the Vendor Schedule form in this column
A	Agency Number	Use the OSA Agency Number. You can find this by entering the agency name into the Search box located at: http://www.saonm.org/financial_audits . This should be the same on each row of the table.
B	Agency Name	Use the full formal agency name. Spell out "New Mexico." Use the & symbol for the word "and." This should be the same on each row of the table.
C	Agency Type	Use the drop-down menu to select the agency type. This should be the same on each row of the table.
D	RFB#/RFP#	Enter the identification number of the request for bids that was issued or the request for proposals that was issued. If none, leave this column blank.
E	Type of Procurement	Choose the best option from the drop-down menu of procurement types.
F	Vendor Name	Create a separate row for each vendor that bids on each contract.
G	Did Vendor Win Contract?	Use the drop-down menu. If the vendor listed in the previous column was awarded the contract, select "Winner," even if the process was not competitive. If the vendor listed in the previous column was not awarded the contract, select "Loser."
H	\$ Amount of Awarded Contract	Enter the dollar amount of the contract that resulted from this specific procurement.
I	\$ Amount of Amended Contract	(1) If the contract resulting from this current year procurement was amended, enter the dollar amount of all the amendment(s) to the contract. (2) If there was an amendment to a contract related to a prior year procurement that caused the old contract to be increased above the \$60,000 threshold, include the amount of that amendment in this column, and then complete the remainder of the row with a description of the information regarding this prior year procurement that (due to this amendment) now exceeds \$60,000.
J	Physical Address of the Vendor	Enter the city and state of the vendor. Examples: Albuquerque, NM Phoenix, AZ
K	Did the Vendor provide documentation of eligibility for in-state preference?	Use the drop down menu. Answer "Yes" if the vendor provided the documentation for an in-state vendor preference. Answer "No" if the vendor did not provide the documentation for an in-state vendor preference, including situations in which the vendor did not provide documentation because the procurement was not competitive or the documentation was not requested.
L	Did the Vendor provide documentation of eligibility for veterans' preference?	Use the drop down menu. Answer "Yes" if the vendor provided the documentation for a veterans' preference. Answer "No" if the vendor did not provide the documentation for the veterans' preference, including situations in which the vendor did not provide documentation because the procurement was not competitive or the documentation was not requested.

Column	Column Label	Instructions for completing the Vendor Schedule form in this column
M	Brief Description of the Scope of Work	Briefly describe the scope of work as it was described in the procurement documentation.
N	If the procurement is attributable to a Component Unit, Name of Component Unit	If a component unit performed the procurement, provide the full name of the component unit here.

INSTRUCTIONS FOR COMPLETING AND SUBMITTING FINDINGS SUMMARY

The Findings Summary worksheet should be completed and submitted to the Office of the State Auditor (Office) even if there were no audit findings. If you have no data to report, please complete the Agency Number, Agency Name, Agency Type, Audit Fiscal Year and Financial Statement Opinion columns and select “no findings” in Column I.

- An electronic Excel version of the completed worksheet must be submitted to the OSA with the final PDF version of the reviewed audit report.
- Include all financial statement and Single Audit findings on the worksheet.
- Include all the findings for the primary government and any component units.
- Check the spelling of the finding summary.

The Findings Summary requires a new row for each finding.

Column	Column Label	Instructions for completing the Findings Summary form in this column
A	Agency Number	Use the OSA Agency Number. You can find this by entering the agency name into the Search box located at: http://www.saonm.org/financial_audits . This should be the same on each row of the table.
B	Agency Name	Use the full formal agency name. Spell out “New Mexico.” Use the & symbol for the word “and.” This should be the same on each row of the table.
C	Agency Type	Use the drop-down menu to select the agency type. This should be the same on each row of the table.
D	Audit Fiscal Year	Use the drop-down menu to select the fiscal year. This should be the same on each row of the table.
E	Financial Statement Opinion	Use the drop-down menu to select the most appropriate description of the auditor’s opinion on the financial statements.
F	Finding number	Enter the finding number as it appears in the audit report.
G	New or Repeat Finding	Use the drop-down menu to select “new” if the finding appeared for the first time in the current audit report, or “repeated” if the finding is carried over from a previous year.
H	Year Finding Originated	Use the drop-down menu to select the year in which the finding originated.
I	Classification of Finding	Section 2.2.2.10(1)(3)(a) NMAC requires each finding to be labeled with one of the following descriptions: <input type="checkbox"/> material weakness in internal control; <input type="checkbox"/> significant deficiency in internal control; <input type="checkbox"/> material noncompliance; <input type="checkbox"/> other noncompliance; or <input type="checkbox"/> findings that do not rise to the level of a significant deficiency. Select the appropriate classification from the drop-down box under the title that matches the classification of the finding described further to the right-hand side of this row. If there were no findings reported select “no findings.”

Column	Column Label	Instructions for completing the Findings Summary form in this column
J	Category of Finding	Use the dropdown box to select the category that best describes the finding. Leave this blank if you have selected “no findings” in the previous column. Use the most specific category that applies. The OSA understands that some findings may fit within multiple categories; please use your professional judgment to determine the most accurate category.
K	Summary of Finding	Provide a brief description of the finding. Please check spelling. There is a maximum of 250 characters in this field.
L	If the finding is attributable to a Component Unit, Name of Component Unit	If a component unit received the finding, provide the full name of the component unit here.

INSTRUCTIONS FOR COMPLETING AND SUBMITTING FUND BALANCE SCHEDULE

General Instructions:

The Fund Balance worksheet should be completed and submitted to the Office of the State Auditor (Office) even if there is only one fund in the entity.

- An electronic Excel version of the completed worksheet must be submitted to the OSA with the final PDF version of the reviewed audit report.
- Include all non-major funds as a separate row. Do not combine non-major funds into an “Other Governmental Fund” line or similar blanket categorization.
- You do not need to include detail below the non-major fund level. For example, if one fund includes three revenue streams, you can still list it as one fund.

Specific Instructions for the Fund Balance Schedule Excel Template

The Fund Balance Schedule requires a new row for each fund balance or net position classification within a fund.

Column	Column Label	Instructions for completing the form in this column
A	Agency Number	Use the OSA Agency Number. You can find this by entering the agency name into the Search box located at: http://www.saonm.org/financial_audits . This should be the same on each row of the table.
B	Agency Name	Use the full formal agency name. Spell out “New Mexico.” Use the & symbol for the word “and.” This should be the same on each row of the table.
C	Agency Type	Use the drop-down menu to select the agency type. This should be the same on each row of the table.
D	Audit Fiscal Year	Use the drop-down menu to select the fiscal year. This should be the same on each row of the table.
E	Fund Type	Use the drop-down menu to select the fund type.
F	Fund Name	Enter the name of the fund as it appears in the audit report.
G	Fund Number	For state agencies, enter the SHARE number for the fund. Other agencies may leave this column blank.
H	Fund Balance or Net Position Classification	Use the drop-down menu to select the fund balance or net position classification.
I	Amount	Enter the amount of the fund balance or net position that matches the classification in column H for the fund named in column F.
J	If the fund is attributable to a Component Unit, Name of Component Unit	If the fund resides within a component unit, provide the full name of the component unit here.