

# All Approved Contracts for Fiscal Year 2017 and Total Years Completed by Independent Public Accountant Firm (IPA)

The OSA does not maintain a list of all contracts that require rotation. The Audit Rule contains exceptions to the six-year rotation rule that may allow a firm to audit an agency for a longer period, and independence evaluations may result in required rotation before six years.

Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	4021	Hammond Conservancy District	David Berry, CPA, PC	9
Approved	6010	City of Bayard	Fierro & Fierro, PA	9
Approved	7125	Regional Education Cooperative #6	Woodard, Cowen & Co.	9
Approved	4014	El Valle De Los Ranchos Water & Sanitation Dist.	Precision Accounting, LLC	9
Approved	257	Seventh Judicial District Attorney	Mackie, Reid & Company, PA	9
Approved	7051	Lordsburg Municipal Schools	Stone, McGee and Co., CPAs	9
Approved	7023	Dexter Consolidated Schools	De'Aun Willoughby, CPA, PC	9
Approved	240	Tenth Judicial District Court	Kubiak Melton & Associates, LLC	9
Approved	6038	City of Clovis	Hinkle + Landers, PC	9
Approved	3292	Paa-Ko Communities Sewer Association	Ricci & Company, LLC	9
Approved	11000	Mesa Del Sol TIDD District 1	Axiom CPA and Business Advisors, LLC	8
Approved	13187	Lower Animas Community Ditch	Manning Accounting and Consulting Services, LL	8
Approved	1010	Northern Area Local Workforce Development Bo	Integrity Accounting & Consulting, LLC	8
Approved	3048	Brazos Mutual Domestic Water Consumers Assoc	Loftis Group, LLC	8
Approved	965	NM School for the Blind & Visually Impaired	Cordova CPAs, LLC	7
Approved	601	Commission on the Status of Women	CliftonLarsonAllen, LLP	7
Approved	5023	San Juan County	Axiom CPA and Business Advisors, LLC	6
Approved	6005	Village of Angel Fire	Axiom CPA and Business Advisors, LLC	6

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	3001	Agua Fria Community Water System Association	Macias, Gutierrez & Co., CPAs, PC	6
Approved	6110	Village of Los Lunas	Axiom CPA and Business Advisors, LLC	6
Approved	3411	Tesuque Mutual Domestic Water Consumers Ass	Macias, Gutierrez & Co., CPAs, PC	6
Approved	131	Legislature 13300/13100; Senate 20030/13101;	Weiner & Company, P.C.	6
Approved	8016	East Rio Arriba Soil & Water Conservation District	Joseph M. Salazar, CPA	6
Approved	10000	Cabazon Public Improvement District	Axiom CPA and Business Advisors, LLC	6
Approved	6072	Village of Folsom	Beasley, Mitchell & Co., LLP	6
Approved	803-A	Rio Pecos Estates Limited Partnership	Hinkle + Landers, PC	6
Approved	630	Human Services Department	CliftonLarsonAllen, LLP	6
Approved	369	Commission of Public Records - State Records Ce	Kubiak Melton & Associates, LLC	6
Approved	4104	Eddy-Lea Energy Alliance, LLC	Axiom CPA and Business Advisors, LLC	6
Approved	790	Department of Public Safety	Atkinson & Co., Ltd.	6
Approved	631	NM Department of Workforce Solutions	Moss Adams LLP	6
Approved	3161	El Valle Water Alliance	Morton Accounting Services, LLC	6
Approved	218	Admin Office of the Courts, Supreme Court, Supr	Zlotnick, Laws & Sandoval, PC	6
Approved	3448	Upper La Plata Mutual Domestic Water Consume	David Berry, CPA, PC	6
Approved	6102	City of Las Cruces	Moss Adams LLP	6
Approved	8038	Sierra Soil & Water Conservation District	Beasley, Mitchell & Co., LLP	6
Approved	7025	Dulce Independent Schools	Precision Accounting, LLC	6
Approved	5032	Valencia County	Axiom CPA and Business Advisors, LLC	6
Approved	337	State Investment Council	CliftonLarsonAllen, LLP	6
Approved	5021	Rio Arriba County	RPC CPAs + Consultants, LLP	6
Approved	7071	Reserve Independent Schools	Rice & Associates, CPA	6
Approved	7002	Albuquerque Public Schools	CliftonLarsonAllen, LLP	6

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	5034	N.M. County Insurance Authority-Workers Comp	Morton Accounting Services, LLC	6
Approved	239	Ninth Judicial District Court	Zlotnick, Laws & Sandoval, PC	6
Approved	6054	Village of Dora	Woodard, Cowen & Co.	6
Approved	7069	Questa Independent Schools	Harshwal & Company, LLP	6
Approved	5015	Los Alamos County	Morton Accounting Services, LLC	6
Approved	959	New Mexico Institute of Mining & Technology	Atkinson & Co., Ltd.	6
Approved	7028	Espanola Public Schools	Harshwal & Company, LLP	6
Approved	6094	Town of Hurley	Fierro & Fierro, PA	6
Approved	7046	Lake Arthur Municipal Schools	Sandra Rush, CPA, PC	6
Approved	491	Military Base Planning and Support	Atkinson & Co., Ltd.	5
Approved	6124	Town of Mesilla	Integrity Accounting & Consulting, LLC	5
Approved	6056	Town of Elida	Sandra Rush, CPA, PC	5
Approved	6058	Village of Encino	James L. Hartogensis, CPA, LLC	5
Approved	6046	Village of Cuba	Harshwal & Company, LLP	5
Approved	609	Indian Affairs Department	James L. Hartogensis, CPA, LLC	5
Approved	260	Tenth Judicial District Attorney	Kubiak Melton & Associates, LLC	5
Approved	7096	Region IX Education Cooperative - REC #9	Fierro & Fierro, PA	5
Approved	6128	City of Moriarty	Precision Accounting, LLC	5
Approved	3193	Jemez Springs Domestic Water Association	Porch & Associates, LLC	5
Approved	8007	Ciudad Soil & Water Conservation District	Fidel A. Bernal, PC	5
Approved	3394	Southside Mutual Domestic Water Association	David Berry, CPA, PC	5
Approved	7099	Northwest Regional Education Cooperative	Manning Accounting and Consulting Services, LL	5
Approved	3460	Valley Water and Sanitation District	Manning Accounting and Consulting Services, LL	5
Approved	6152	Village of Ruidoso	Axiom CPA and Business Advisors, LLC	5

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	253	Third Judicial District Attorney	Kubiak Melton & Associates, LLC	5
Approved	4029	Northwest NM Regional Solid Waste Authority	Hinkle + Landers, PC	5
Approved	7063	Mesa Vista Consolidated Schools	Accounting & Financial Solutions, LLC	5
Approved	5031	Union County	Fierro & Fierro, PA	5
Approved	6100	Town of Lake Arthur	Scott Northam, CPA, PC	5
Approved	6034-A	Clayton Housing Authority	Kriegel/Gray/Shaw & Co., PC	5
Approved	419	NM Economic Development Department	Atkinson & Co., Ltd.	5
Approved	647	Developmental Disabilities Planning Council	Axiom CPA and Business Advisors, LLC	5
Approved	8002	Caballo Soil & Water Conservation District	Beasley, Mitchell & Co., LLP	5
Approved	7092	High Plains Regional Education Cooperative #3	Precision Accounting, LLC	5
Approved	6138	Village of Questa	Kubiak Melton & Associates, LLC	5
Approved	112	Legislative Finance Committee	Joseph M. Salazar, CPA	5
Approved	6174	City of Texico	Sandra Rush, CPA, PC	5
Approved	7070	Raton Public Schools	Accounting & Financial Solutions, LLC	5
Approved	5010-A	Guadalupe County Hospital	Dingus, Zarecor & Associates, PLLC	5
Approved	341-A	Comprehensive Annual Financial Report (CAFR) -	CliftonLarsonAllen, LLP	5
Approved	8036	San Juan Soil & Water Conservation District	Accounting & Financial Solutions, LLC	5
Approved	6134	Village of Pecos	Ricci & Company, LLC	5
Approved	5018	Mora County	Burt & Company CPAs, LLC	5
Approved	241	Eleventh Judicial District Court	RPC CPAs + Consultants, LLP	5
Approved	6112	Village of Los Ranchos de Albuquerque	Porch & Associates, LLC	5
Approved	8009	Chaves Soil & Water Conservation District	De'Aun Willoughby, CPA, PC	5
Approved	7012	Central Consolidated School District	Accounting & Financial Solutions, LLC	5
Approved	417	NM Border Authority	Atkinson & Co., Ltd.	5

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	4030	Pecos Valley Artesian Conservancy District	De'Aun Willoughby, CPA, PC	4
Approved	7082	Tatum Municipal Schools	Woodard, Cowen & Co.	4
Approved	7085	Tucumcari Public Schools	Manning Accounting and Consulting Services, LL	4
Approved	370	Office of the Secretary of State	REDW, LLC	4
Approved	6162	City of Santa Rosa	Rice & Associates, CPA	4
Approved	805	NM Department of Transportation	CliftonLarsonAllen, LLP	4
Approved	333	Taxation and Revenue Department	CliftonLarsonAllen, LLP	4
Approved	7094	Central Region Educational Cooperative REC #5	Accounting & Financial Solutions, LLC	4
Approved	6004-B	Albuquerque Bernalillo County Water Utility	REDW, LLC	4
Approved	356	Office of the Governor	Axiom CPA and Business Advisors, LLC	4
Approved	385	New Mexico Finance Authority	Moss Adams LLP	4
Approved	10009	Mesa Del Sol Public Improvement District	Axiom CPA and Business Advisors, LLC	4
Approved	440	Office of the Superintendent of Insurance	New Mexico State Auditor's Office	4
Approved	604	Commission for the Deaf & Hard of Hearing	Ricci & Company, LLC	4
Approved	6186	Village of Willard	Porch & Associates, LLC	4
Approved	508	New Mexico Livestock Board	Ricci & Company, LLC	4
Approved	7017	Clovis Municipal Schools	Jaramillo Accounting Group, LLC	4
Approved	3610	Flora Vista Mutual Domestic Water Assoc.	David Berry, CPA, PC	4
Approved	13117	Las Acequias de Placitas	James L. Hartogenesis, CPA, LLC	4
Approved	6153	City of Rio Communities	Hinkle + Landers, PC	4
Approved	7089	Zuni Public Schools	Manning Accounting and Consulting Services, LL	4
Approved	6156	Village of San Jon	Sandra Rush, CPA, PC	4
Approved	2082	Rehoboth McKinley Christian Health Care Service	REDW, LLC	4
Approved	668	Office of Natural Resources Trustee	Zlotnick, Laws & Sandoval, PC	4

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Approved	306	State General Fund	REDW, LLC	4
Approved	7006	Belen Consolidated Schools	Manning Accounting and Consulting Services, LL	4
Approved	6066	City of Eunice	RPC CPAs + Consultants, LLP	4
Approved	6140	City of Raton	RPC CPAs + Consultants, LLP	4
Approved	4039	Vermejo Conservancy District	Charles Henry, CPA	4
Approved	6108	City of Lordsburg	Integrity Accounting & Consulting, LLC	4
Approved	690	Children, Youth & Families Department	CliftonLarsonAllen, LLP	4
Approved	6134-A	Pecos Housing Authority	Burt & Company CPAs, LLC	4
Approved	7056	Magdalena Municipal Schools	De'Aun Willoughby, CPA, PC	4
Approved	7042	House Municipal Schools	Sandra Rush, CPA, PC	4
Approved	6034	Town of Clayton	Kriegel/Gray/Shaw & Co., PC	4
Approved	7043	Jal Public Schools	De'Aun Willoughby, CPA, PC	4
Approved	7020	Cuba Independent Schools	Accounting & Financial Solutions, LLC	4
Approved	6004	City of Albuquerque	Moss Adams LLP	4
Approved	4095	Eastern Sandoval County Arroyo Flood Control A	Porch & Associates, LLC	4
Approved	806	Northwest N.M. Council of Governments	Loftis Group, LLC	4
Approved	980	Clovis Community College	Jaramillo Accounting Group, LLC	4
Approved	665	Department of Health	CliftonLarsonAllen, LLP	4
Approved	6160-A	Santa Fe Civic Housing Authority	Robert J. Rivera, CPA, PC	4
Approved	6189	N.M. Municipal Self Insurers' Fund	Heinfeld, Meech & Company	4
Approved	9004	Eastern Regional Housing Authority	Harshwal & Company, LLP	4
Approved	6006	City of Artesia	Griego Professional Services, LLC	4
Approved	10004	Mariposa East Public Improvement District	Axiom CPA and Business Advisors, LLC	4
Approved	780	Crime Victims Reparation Commission	Griego Professional Services, LLC	4

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Approved	7078	Silver Consolidated Schools	Stone, McGee and Co., CPAs	3
Approved	6168-A	Springer Housing Authority	Kriegel/Gray/Shaw & Co., PC	3
Approved	4027	Middle Rio Grande Conservancy District	Ricci & Company, LLC	3
Approved	242	Twelfth Judicial District Court	Kriegel/Gray/Shaw & Co., PC	3
Approved	5004	Colfax County	RPC CPAs + Consultants, LLP	3
Approved	9010	Mesilla Valley Public Housing Authority	RPC CPAs + Consultants, LLP	3
Approved	603	Office on African American Affairs	James L. Hartogensis, CPA, LLC	3
Approved	3477	Winterhaven Mutual Domestic Water Consumers	Clifford, Ross & Cooper, LLC	3
Approved	4044	Estancia Valley Solid Waste Authority	Dan Austin, CPA, PC	3
Approved	6104	City of Las Vegas	RPC CPAs + Consultants, LLP	3
Approved	940	NM Public School Facilities Authority	RPC CPAs + Consultants, LLP	3
Approved	7098	Cooperative Educational Services	Kathleen R. Lane, P.C.	3
Approved	4102	New Mexico Municipal Energy Acquisition Author	Moss Adams LLP	3
Approved	6028-A	Santa Clara Housing Authority	Kriegel/Gray/Shaw & Co., PC	3
Approved	6007	City of Anthony	RPC CPAs + Consultants, LLP	3
Approved	7135	Pecos Valley Regional Education Cooperative #8	RPC CPAs + Consultants, LLP	3
Approved	966	Central New Mexico Community College	Axiom CPA and Business Advisors, LLC	3
Approved	6032	Village of Cimarron	Fierro & Fierro, PA	3
Approved	973	San Juan Community College	RPC CPAs + Consultants, LLP	3
Approved	6118	Village of Magdalena	Rice & Associates, CPA	3
Approved	233	Third Judicial District Court	Hinkle + Landers, PC	3
Approved	6150	Village of Roy	Beasley, Mitchell & Co., LLP	3
Approved	6004-A	Albuquerque Housing Authority	REDW, LLC	3
Approved	961	New Mexico Military Institute	Axiom CPA and Business Advisors, LLC	3

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	7010	Carlsbad Municipal Schools	RPC CPAs + Consultants, LLP	3
Approved	341	Department of Finance & Administration	REDW, LLC	3
Approved	3225	Leasburg Mutual Domestic Water Consumers Ass	Clifford, Ross & Cooper, LLC	3
Approved	3132	Dona Ana Mutual Domestic Water Consumers As	De'Aun Willoughby, CPA, PC	3
Approved	6038-A	Clovis Housing & Redevelopment	RPC CPAs + Consultants, LLP	3
Approved	7040	Hobbs Municipal Schools	Johnson, Miller, & Co., CPA's, PC	3
Approved	6081	Village of Grenville	Sandra Rush, CPA, PC	3
Approved	7087	Vaughn Municipal Schools	Beasley, Mitchell & Co., LLP	3
Approved	8025	Lea Soil & Water Conservation District	Sandra Rush, CPA, PC	3
Approved	7009	Capitan Municipal Schools	Precision Accounting, LLC	3
Approved	7008	Bloomfield School District	Manning Accounting and Consulting Services, LL	3
Approved	232	Second Judicial District Court	Ricci & Company, LLC	3
Approved	6080	City of Grants	Ricci & Company, LLC	3
Approved	6096	City of Jal	Beasley, Mitchell & Co., LLP	3
Approved	7088	Wagon Mound Schools	Kubiak Melton & Associates, LLC	3
Approved	6184-A	Wagon Mound Housing Authority	Kriegel/Gray/Shaw & Co., PC	3
Approved	6040	Village of Columbus	Beasley, Mitchell & Co., LLP	3
Approved	4028	North Ranchos de Placitas Water & Sanitation Dis	James L. Hartogenesis, CPA, LLC	3
Approved	7004	Artesia Public Schools	Accounting & Financial Solutions, LLC	3
Approved	7052	Los Alamos Public Schools	RPC CPAs + Consultants, LLP	3
Approved	265	Eleventh Judicial District Attorney, Division II	Kubiak Melton & Associates, LLC	3
Approved	7015	Clayton Municipal Schools	Precision Accounting, LLC	3
Approved	6057	City of Elephant Butte	Integrity Accounting & Consulting, LLC	3
Approved	6116	City of Lovington	RPC CPAs + Consultants, LLP	3

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Approved	7039	Hatch Valley Public Schools	RPC CPAs + Consultants, LLP	3
Approved	8048	Eastern New Mexico Water Utility Authority	Integrity Accounting & Consulting, LLC	3
Approved	7016	Cloudcroft Municipal Schools	Precision Accounting, LLC	3
Approved	3012	Alto De Las Flores Domestic Water Consumers As	Clifford, Ross & Cooper, LLC	3
Approved	953	New Mexico State University	KPMG, LLP	3
Approved	977	Luna Community College	RPC CPAs + Consultants, LLP	3
Approved	2084	Roosevelt General Hospital	Dingus, Zarecor & Associates, PLLC	3
Approved	3435	Upper Arroyo Hondo Domestic Water Consumer	James L. Hartogensis, CPA, LLC	3
Approved	6062	Town of Estancia	Precision Accounting, LLC	3
Approved	4092	Upper Rio Grande Watershed District	Joseph M. Salazar, CPA	3
Approved	6060	City of Espanola	RPC CPAs + Consultants, LLP	3
Approved	4033	Ranchos de Placitas Sanitation District	James L. Hartogensis, CPA, LLC	3
Approved	6002	City of Alamogordo	RPC CPAs + Consultants, LLP	3
Approved	6070	Village of Floyd	Woodard, Cowen & Co.	3
Approved	3612	Gamerco Water & Sanitation	James L. Hartogensis, CPA, LLC	3
Approved	7079	Socorro Consolidated Schools	Jaramillo Accounting Group, LLC	3
Approved	6055	Village of Eagle Nest	Precision Accounting, LLC	3
Approved	4096	Southern Sandoval Co. Arroyo Flood Control Auth	RPC CPAs + Consultants, LLP	3
Approved	809	Southeastern NM Economic Development Distric	Axiom CPA and Business Advisors, LLC	3
Approved	256	Sixth Judicial District Attorney	Zlotnick, Laws & Sandoval, PC	3
Approved	6136	City of Portales	Beasley, Mitchell & Co., LLP	3
Approved	7044	Jemez Mountain School District	Griego Professional Services, LLC	3
Approved	5022	Roosevelt County	RPC CPAs + Consultants, LLP	3
Approved	5033	Cibola County	Harshwal & Company, LLP	3

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Approved	7054	Loving Municipal Schools	De'Aun Willoughby, CPA, PC	3
Approved	6050	Village of Des Moines	Beasley, Mitchell & Co., LLP	3
Approved	7031	Farmington Municipal Schools	Accounting & Financial Solutions, LLC	3
Approved	6016	City of Bloomfield	Axiom CPA and Business Advisors, LLC	3
Approved	10020	Village of Taos Ski Valley TIDD	Burt & Company CPAs, LLC	3
Approved	9011	Northern Regional Housing Authority	RPC CPAs + Consultants, LLP	3
Approved	3293	Otis Mutual Domestic Water Consumers & Sewag	Scott Northam, CPA, PC	3
Approved	7058	Melrose Municipal Schools	Rice & Associates, CPA	3
Approved	645	Governor's Commission on Disability	Joseph M. Salazar, CPA	3
Approved	8046	Valencia Soil & Water Conservation District	Assurance Tax Accounting P.C.	3
Approved	814	New Mexico Mortgage Finance Authority	Moss Adams LLP	3
Approved	952	New Mexico Junior College	RPC CPAs + Consultants, LLP	3
Approved	10007	Angel Fire Public Improvement District 2007-1	Beasley, Mitchell & Co., LLP	3
Approved	8006	Central Curry Soil & Water Conservation District	Ronny Fouts, CPA	3
Approved	5012	Hidalgo County	Beasley, Mitchell & Co., LLP	3
Approved	705	Department of Military Affairs	Integrity Accounting & Consulting, LLC	3
Approved	259	Ninth Judicial District Attorney	RPC CPAs + Consultants, LLP	3
Approved	6170	Town of Taos	RPC CPAs + Consultants, LLP	3
Approved	5033-A	Cibola General Hospital	Ricci & Company, LLC	3
Approved	7145	Southwest Regional Education Center	Precision Accounting, LLC	3
Approved	4020	Southwest Solid Waste Authority	Kriegel/Gray/Shaw & Co., PC	3
Approved	6172	Town of Tatum	Accounting & Financial Solutions, LLC	3
Approved	2088	Union County General Hospital	Ricci & Company, LLC	3
Approved	8033	Roosevelt Soil & Water Conservation District	De'Aun Willoughby, CPA, PC	3

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Approved	4006	Alpine Village Sanitation District	Dan Austin, CPA, PC	3
Approved	662	Miners' Colfax Medical Center	CliftonLarsonAllen, LLP	3
Approved	7045	Jemez Valley Public Schools	RPC CPAs + Consultants, LLP	3
Approved	6126	Village of Milan	Porch & Associates, LLC	3
Approved	4048	Carlsbad Irrigation District	RPC CPAs + Consultants, LLP	3
Approved	2001	Artesia Special Hospital District	Ricci & Company, LLC	2
Approved	7029	Estancia Municipal Schools	Accounting & Financial Solutions, LLC	2
Approved	5002	Catron County	Stone, McGee and Co., CPAs	2
Approved	6074-A	Fort Sumner Housing Authority	Southwest Accounting Solutions	2
Approved	7035	Gallup-McKinley County Schools	Griego Professional Services, LLC	2
Approved	11006	Winrock Town Center TIDD District 1	Axiom CPA and Business Advisors, LLC	2
Approved	7061	Mosquero Municipal Schools	Woodard, Cowen & Co.	2
Approved	5011	County of Harding	Griego Professional Services, LLC	2
Approved	6120	Village of Maxwell	Precision Accounting, LLC	2
Approved	7037	Grants/Cibola County Schools	Harshwal & Company, LLP	2
Approved	925	New Mexico Beef Council	Mackie, Reid & Company, PA	2
Approved	6188	Village of Williamsburg	Dan Austin, CPA, PC	2
Approved	3345	Rosedale Mutual Domestic Water Consumers Ass	Clifford, Ross & Cooper, LLC	2
Approved	4041	Lea County Communications Authority	Scott Northam, CPA, PC	2
Approved	6082	Town of Hagerman	Scott Northam, CPA, PC	2
Approved	8044	Upper Hondo Soil & Water Conservation District	De'Aun Willoughby, CPA, PC	2
Approved	3322	Quemado Mutual Water & Sewer Works Associat	James L. Hartogenesis, CPA, LLC	2
Approved	6144	Town of Red River	Kubiak Melton & Associates, LLC	2
Approved	950	New Mexico Higher Education Department	New Mexico State Auditor's Office	2

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Approved	3351	Rutheron Mutual Domestic Water Consumers As	Accounting & Auditing Services, LLC	2
Approved	4066	Anthony Water and Sanitation District	Watts CPA, P.C.	2
Approved	760	Adult Parole Board	Hinkle + Landers, PC	2
Approved	1001	Workforce Connection of Central New Mexico	Ricci & Company, LLC	2
Approved	13003	Acequia de La Cienega	Macias, Gutierrez & Co., CPAs, PC	2
Approved	254	Fourth Judicial District Attorney	Robert J. Rivera, CPA, PC	2
Approved	4003	Albuquerque Metropolitan Arroyo Flood Control	RPC CPAs + Consultants, LLP	2
Approved	6114	Village of Loving	Sandra Rush, CPA, PC	2
Approved	3259	Malaga Mutual Domestic Water Consumers Asso	Scott Northam, CPA, PC	2
Approved	6052	Town of Dexter	Southwest Accounting Solutions	2
Approved	244	Bernalillo County Metropolitan Court	Ricci & Company, LLC	2
Approved	6184	Village of Wagon Mound	Southwest Accounting Solutions	2
Approved	4090	Yah-ta-hey Water & Sanitation District	Accounting & Auditing Services, LLC	2
Approved	2015	South Central Colfax Special Hospital District	Jaramillo Accounting Group, LLC	2
Approved	3160	El Vadito De Los Cerrillos Mutual Domestic Water	Accounting & Auditing Services, LLC	2
Approved	14000	Association of Charter School Education Services	Kathleen R. Lane, P.C.	2
Approved	404	Board of Examiners for Architects	Accounting & Auditing Services, LLC	2
Approved	6020	Village of Capitan	Scott Northam, CPA, PC	2
Approved	3297	Penasco Mutual Domestic Water Consumers Ass	Accounting & Auditing Services, LLC	2
Approved	5028	Socorro County	RPC CPAs + Consultants, LLP	2
Approved	6183	Village of Virden	Stone, McGee and Co., CPAs	2
Approved	3085	Chamberino MDWC & SC	Watts CPA, P.C.	2
Approved	7041	Hondo Valley Public Schools	Beasley, Mitchell & Co., LLP	2
Approved	6022	City of Carlsbad	Hinkle + Landers, PC	2

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Approved	5001	County of Bernalillo	CliftonLarsonAllen, LLP	2
Approved	6064	EMW Gas Association	Accounting & Financial Solutions, LLC	2
Approved	7036	Grady Municipal Schools	De'Aun Willoughby, CPA, PC	2
Approved	6039	Town of Cochiti Lake	Porch & Associates, LLC	2
Approved	366	Public Employees' Retirement Association	CliftonLarsonAllen, LLP	2
Approved	2040	Gila Regional Medical Center	Dingus, Zarecor & Associates, PLLC	2
Approved	5007	Dona Ana County	REDW, LLC	2
Approved	6098	Village of Jemez Springs	Burt & Company CPAs, LLC	2
Approved	465	Gaming Control Board	CliftonLarsonAllen, LLP	2
Approved	262	Twelfth Judicial District Attorney	RPC CPAs + Consultants, LLP	2
Approved	2094	Jal Hospital District	Johnson, Miller, & Co., CPA's, PC	2
Approved	342	NM Public School Insurance Authority	Kubiak Melton & Associates, LLC	2
Approved	236	Sixth Judicial District Court	Kriegel/Gray/Shaw & Co., PC	2
Approved	4049	Eastern New Mexico Natural Gas Association, Inc.	De'Aun Willoughby, CPA, PC	2
Approved	13030	Acequia de el Rincon	Accounting & Auditing Services, LLC	2
Approved	972	Mesalands Community College	Atkinson & Co., Ltd.	2
Approved	811	New Mexico Lottery Authority	CliftonLarsonAllen, LLP	2
Approved	6012	City of Belen	Southwest Accounting Solutions	2
Approved	261	Eleventh Judicial District Attorney, Division I	Accounting & Financial Solutions, LLC	2
Approved	6084	Village of Hatch	Southwest Accounting Solutions	2
Approved	8041	Taos Soil & Water Conservation District	Porch & Associates, LLC	2
Approved	4018	Fort Sumner Irrigation District	Axiom CPA and Business Advisors, LLC	2
Approved	354	New Mexico Sentencing Commission	Burt & Company CPAs, LLC	2
Approved	7077	Santa Rosa Consolidated Schools	De'Aun Willoughby, CPA, PC	2

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	10002	Montecito Estates Public Improvement District	Ricci & Company, LLC	2
Approved	3620	Quail Hollow MDWUA	Porch & Associates, LLC	2
Approved	6036	Village of Cloudcroft	Axiom CPA and Business Advisors, LLC	2
Approved	6154	City of Ruidoso Downs	Scott Northam, CPA, PC	2
Approved	446	New Mexico Medical Board	Robert J. Rivera, CPA, PC	2
Approved	3360	San Antonio Mutual Domestic Water Consumers	Ricci & Company, LLC	2
Approved	308	Office of the State Auditor	Assurance Tax Accounting P.C.	2
Approved	7018	Cobre Consolidated Schools	Hinkle + Landers, PC	2
Approved	8010	Claunch-Pinto Soil & Water Conservation District	Integrity Accounting & Consulting, LLC	2
Approved	4105	South Central Regional Transit District	Stone, McGee and Co., CPAs	2
Approved	7065	Penasco Independent School District	Griego Professional Services, LLC	2
Approved	4072	Sun Valley Water and Sanitation District	Scott Northam, CPA, PC	2
Approved	6166	City of Socorro	Axiom CPA and Business Advisors, LLC	2
Approved	10008	Ute Lake Ranch Public Improvement District No.	James L. Hartogenesis, CPA, LLC	2
Approved	263	Thirteenth Judicial District Attorney	Kubiak Melton & Associates, LLC	2
Approved	8042	Tierra Y Montes Soil & Water Conservation Distri	Integrity Accounting & Consulting, LLC	2
Approved	6090	Village of Hope	Scott Northam, CPA, PC	2
Approved	2045	Nor-Lea Hospital District	Dingus, Zarecor & Associates, PLLC	2
Approved	10006	The Trails Public Improvement District	Axiom CPA and Business Advisors, LLC	2
Approved	10005	Ventana West Public Improvement District	Ricci & Company, LLC	2
Approved	7050	Logan Municipal Schools	De'Aun Willoughby, CPA, PC	2
Approved	975	Santa Fe Community College	Axiom CPA and Business Advisors, LLC	2
Approved	4001	Lea County Communications Authority	Scott Northam, CPA, PC	2
Approved	255	Fifth Judicial District Attorney	Hinkle + Landers, PC	2

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	3375	San Pablo Mutual Domestic Water Consumers As	Scott Northam, CPA, PC	2
Approved	5026	Santa Fe County	REDW, LLC	2
Approved	5019	Otero County	Kriegel/Gray/Shaw & Co., PC	2
Approved	10003	Saltillo Public Improvement District	Axiom CPA and Business Advisors, LLC	2
Approved	452	NM Hospital Equipment Loan Council	Mackie, Reid & Company, PA	2
Approved	5028-A	El Camino Real Housing Authority	Griego Professional Services, LLC	2
Approved	4080	Rio San Jose Flood Control District	Assurance Tax Accounting, PC.	2
Approved	7067	Portales Municipal Schools	Woodard, Cowen & Co.	2
Approved	237	Seventh Judicial District Court	Jaramillo Accounting Group, LLC	2
Approved	340	Administrative Hearings Office	Hinkle + Landers, PC	2
Approved	4012	Arch Hurley Conservancy District	Dan Austin, CPA, PC	2
Approved	5025	County of Sandoval	Hinkle + Landers, PC	2
Approved	6074	Village of Fort Sumner	Southwest Accounting Solutions	2
Approved	8013	Cuba Soil & Water Conservation District	Joseph M. Salazar, CPA	2
Approved	235	Fifth Judicial District Court	Burt & Company CPAs, LLC	2
Approved	11007	Winrock Town Center TIDD 2	Axiom CPA and Business Advisors, LLC	2
Approved	821	North Central NM Economic Development Distric	Axiom CPA and Business Advisors, LLC	2
Approved	7049	West Las Vegas Schools	De'Aun Willoughby, CPA, PC	2
Approved	807	South Central N.M. Council of Governments	Stone, McGee and Co., CPAs	2
Approved	7081	Taos Municipal Schools	Woodard, Cowen & Co.	2
Approved	352	Educational Retirement Board	CliftonLarsonAllen, LLP	2
Approved	460	New Mexico State Fair	Ricci & Company, LLC	2
Approved	6146	Village of Reserve	Beasley, Mitchell & Co., LLP	2
Approved	7073	Roy Municipal Schools	Beasley, Mitchell & Co., LLP	2

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	13085	Archibeque Ditch Association	Porch & Associates, LLC	2
Approved	495	New Mexico Spaceport Authority	Axiom CPA and Business Advisors, LLC	2
Approved	7130	Regional Education Cooperative VII	Woodard, Cowen & Co.	2
Approved	379	Public Employee Labor Relations Board	Burt & Company CPAs, LLC	2
Approved	1020	Southwestern Area Workforce Development Boa	Stone, McGee and Co., CPAs	2
Approved	6028	Village of Santa Clara	Stone, McGee and Co., CPAs	2
Approved	3489	Greater Chimayo MDWCA	Assurance Tax Accounting P.C.	2
Approved	5005	Curry County	Griego Professional Services, LLC	2
Approved	4101	Rio Metro Regional Transit District	Ricci & Company, LLC	2
Approved	6171	Village of Taos Ski Valley	Burt & Company CPAs, LLC	2
Approved	479	Board of Veterinary Medicine	Porch & Associates LLC	2
Approved	6014	Town of Bernalillo	Kubiak Melton & Associates, LLC	2
Approved	8029	Northeastern Soil & Water Conservation District	Accounting & Auditing Services, LLC	2
Approved	4013	Eldorado Area Water & Sanitation District	Hinkle + Landers, PC	2
Approved	7033	Fort Sumner Municipal Schools	Precision Accounting, LLC	2
Approved	117	Legislative Education Study Committee	Zlotnick, Laws & Sandoval, PC	2
Approved	8020	Guadalupe Soil & Water Conservation District	Griego Professional Services, LLC	2
Approved	7090	Rio Rancho Public Schools	RPC CPAs + Consultants, LLP	2
Approved	6076	City of Gallup	Hinkle + Landers, PC	2
Approved	3312	Polvadera Mutual Domestic Water Consumers As	Jaramillo Accounting Group, LLC	2
Approved	6042	Village of Corona	Kubiak Melton & Associates, LLC	2
Approved	3138	East Pecos Mutual Domestic Water Consumers A	Zlotnick, Laws & Sandoval, PC	2
Approved	4103	Camino Real Regional Utility Authority	REDW, LLC	2
Approved	795	Department of Homeland Security and Emergenc	CliftonLarsonAllen, LLP	2

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	7060	Moriarty-Edgewood School District	Axiom CPA and Business Advisors, LLC	2
Approved	6132	Town of Mountainair	Southwest Accounting Solutions	2
Approved	2030	Eunice Special Hospital District	Dingus, Zarecor & Associates, PLLC	2
Approved	3300	Picacho Mutual Domestic Water Consumers Asso	Scott Northam, CPA, PC	2
Approved	264	Administrative Office of the District Attorneys	Macias, Gutierrez & Co., CPAs, PC	2
Approved	3381	Santa Cruz Water Association	Zlotnick, Laws & Sandoval, PC	2
Approved	3118	Desert Aire MDW & SWA	Watts CPA, P.C.	2
Approved	3482	Pena Blanca Water & Sanitation District	Assurance Tax Accounting P.C.	2
Approved	2098	Sierra Vista Hospital	Dingus, Zarecor & Associates, PLLC	13
Approved	234	Fourth Judicial District Court	Zlotnick, Laws & Sandoval, PC	13
Approved	4058	Greentree Solid Waste Authority	Dan Austin, CPA, PC	12
Approved	7030	Eunice Public Schools	Woodard, Cowen & Co.	12
Approved	7011	Carrizozo Municipal Schools	De'Aun Willoughby, CPA, PC	12
Approved	9005	Western Regional Housing Authority	Stone, McGee and Co., CPAs	12
Approved	210	Judicial Standards Commission	Hinkle + Landers, PC	12
Approved	6106	Village of Logan	De'Aun Willoughby, CPA, PC	12
Approved	7068	Quemado Independent School District #2	Woodard, Cowen & Co.	12
Approved	8018	Edgewood Soil & Water Conservation District	Hinkle + Landers, PC	12
Approved	803	Eastern Plains Council of Governments	Hinkle + Landers, PC	12
Approved	7080	Springer Municipal Schools	De'Aun Willoughby, CPA, PC	12
Approved	4016	Elephant Butte Irrigation District	Kriegel/Gray/Shaw & Co., PC	12
Approved	7086	Tularosa Municipal Schools	Precision Accounting, LLC	11
Approved	305	Office of the Attorney General	Atkinson & Co., Ltd.	11
Approved	6158	Village of San Ysidro	Kathleen R. Lane, P.C.	10

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Approval Status	Number	Agency Name	IPA Firm Name	# of Years
Approved	5024	San Miguel County	RPC CPAs + Consultants, LLP	1
Approved	7048	Las Vegas City Schools	Pattillo, Brown & Hill, LLP	1
Approved	7003	Animas Public Schools	Cordova CPAs, LLC	1
Approved	13021	Acequia De Cecilia	Assurance Tax Accounting P.C.	1
Approved	7019	Corona Public Schools	Kubiak Melton & Associates, LLC	1
Approved	516	Department of Game and Fish	Moss Adams LLP	1
Approved	4036	Santa Cruz Irrigation District	Joseph M. Salazar, CPA	1
Approved	3476	White Cliffs Mutual Domestic Water Consumers	Manning Accounting and Consulting Services, LL	1
Approved	521	Energy, Minerals and Natural Resources Departm	REDW, LLC	1
Approved	957	New Mexico Highlands University	Ricci & Company, LLC	1
Approved	9010-B	Montana Senior Village II, LP	Fox, Garcia & Company LLC	1
Approved	3252	Lower Des Montes Mutual Domestic Water Cons	Macias, Gutierrez & Co., CPAs, PC	1
Approved	13122	Los Trigos Ditch Association	Accounting & Auditing Services, LLC	1
Approved	420	Regulation and Licensing Department	RPC CPAs + Consultants, LLP	1
Approved	3490	Quemado Lake Water Association	James L. Hartogensis, CPA, LLC	1
Approved	955	Eastern New Mexico University	Jaramillo Accounting Group, LLC	1
Approved	7083	Texico Municipal Schools	Sandra Rush, CPA, PC	1
Approved	3611	Chapelle MDWCA	Accounting & Auditing Services, LLC	1
Approved	670	Department of Veterans' Services	Axiom CPA and Business Advisors, LLC	1
Approved	8003	Canadian Soil & Water Conservation District	Harshwal & Company, LLP	1
Approved	6093	Town of Edgewood	Harshwal & Company, LLP	1
Approved	7022	Des Moines Municipal Schools	Accounting & Financial Solutions, LLC	1
Approved	6148	City of Roswell	Pattillo, Brown & Hill, LLP	1
Approved	449	Board of Nursing	Porch & Associates, LLC	1

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Approved	366-A	Public Employees' Retirement Association Deferr	Eide Bailly, LLP	1
Approved	4097	Timberon Water & Sanitation District	Clifford, Ross & Cooper, LLC	1
Approved	243	Thirteenth Judicial District Court	Ricci & Company, LLC	1
Approved	6130	Village of Mosquero	Beasley, Mitchell & Co., LLP	1
Approved	6164	Town of Silver City	Stone, McGee and Co., CPAs	1
Approved	3255	Lumberton Mutual Domestic Water Consumers A	Accounting & Auditing Services, LLC	1
Approved	6168	Town of Springer	Harshwal & Company, LLP	1
Approved	280	Public Defender Department	Ricci & Company, LLC	1
Approved	7026	Elida Municipal Schools	Sandra Rush, CPA, PC	1
Approved	6044	Village of Corrales	RPC CPAs + Consultants, LLP	1
Approved	3007	Agua Sana Mutual Domestic Water Consumer As	Morton Accounting Services, LLC	1
Approved	8039	Socorro Soil & Water Conservation District	Porch & Associates, LLC	1
Approved	3171	Garfield Mutual Domestic Water Consumers Asso	Dan Austin, CPA, PC	1
Approved	5017	McKinley County	Hinkle + Landers, PC	1
Approved	5008-A	Regional Emergency Dispatch Authority (REDA)	RPC CPAs + Consultants, LLP	1
Approved	521-A	Renewable Energy Transmission Authority	Loftis Group, LLC	1
Approved	7115	Northeast Regional Education Cooperative	Kubiak Melton & Associates, LLC	1
Approved	7047	Las Cruces Public Schools	CliftonLarsonAllen, LLP	1
Approved	7055	Lovington Municipal Schools	Woodard, Cowen & Co.	1
Approved	6024	Town of Carrizozo	Dan Austin, CPA, PC	1
Approved	5030	Torrance County	Hinkle + Landers, PC	1
Approved	464	Board of Licensure for Professional Engineers and	Accounting & Auditing Services, LLC	1
Approved	7032	Floyd Municipal Schools	Pattillo, Brown & Hill, LLP	1
Approved	361	Department of Information Technology	Cordova CPAs, LLC	1

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Approved	6048	City of Deming	Cordova CPAs, LLC	1
Approved	4019	El Prado Water and Sanitation District	Burt & Company CPAs, LLC	1
Approved	818	Southwest NM Council of Governments	Hinkle + Landers, PC	1
Approved	6122	Village of Melrose	Rice & Associates, CPA	1
Approved	6078	Village of Grady	Precision Accounting, LLC	1
Approved	5020	Quay County	RPC CPAs + Consultants, LLP	1
Approved	13151	La Acequia del Llano	Accounting & Auditing Services, LLC	1
Approved	6169	City of Sunland Park	Beasley, Mitchell & Co., LLP	1
Approved	6068	City of Farmington	CliftonLarsonAllen, LLP	1
Approved	6195	Town of Kirtland	Accounting & Financial Solutions, LLC	1
Approved	9010-C	Falcon Ridge, LP	Fox, Garcia & Company LLC	1
Approved	9010-D	Stone Mountain Place, LP	Fox, Garcia & Company LLC	1
Approved	3459	Vallecitos MDWCA	Macias, Gutierrez & Co., CPAs, PC	1
Approved	10012	Lower Petroglyphs Public Improvement District	Axiom CPA and Business Advisors, LLC	1
Approved	949	Education Trust Board of New Mexico	CliftonLarsonAllen, LLP	1
Approved	6026	Village of Causey	Scott Northam, CPA, PC	1
Approved	7038	Hagerman Municipal Schools	Rice & Associates, CPA	1
Approved	251	First Judicial District Attorney	Kubiak Melton & Associates, LLC	1
Approved	378	State Personnel Office	Axiom CPA and Business Advisors, LLC	1
Approved	8017	East Tarrant Soil & Water Conservation District	Dan Austin, CPA, PC	1
Approved	4099	Santa Fe Solid Waste Management Agency	CliftonLarsonAllen, LLP	1
Approved	7064	Pecos Independent Schools	Griego Professional Services, LLC	1
Approved	6180	Village of Tularosa	Beasley, Mitchell & Co., LLP	1
Approved	1005	Eastern Area Workforce Development Board	Jaramillo Accounting Group, LLC	1

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Approved	8045	Ute Creek Soil & Water Conservation District	De'Aun Willoughby CPA, PC	1
Approved	5006	De Baca County	Integrity Accounting & Consulting, LLC	1
Approved	8004	Carlsbad Soil & Water Conservation District	Sandra Rush, CPA, PC	1
Approved	5029	Taos County	REDW, LLC	1
Approved	13157	Acequia de Ojo Sarco (Rio Arriba County)	Macias, Gutierrez & Co., CPAs, PC	1
Approved	6176	City of Truth or Consequences	Pattillo, Brown & Hill, LLP	1
Approved	9010-H	Robledo Ridge, LP	Fox, Garcia & Company LLC	1
Approved	343	Retiree Health Care Authority	Moss Adams LLP	1
Approved	7059	Mora Independent Schools	Accounting & Financial Solutions, LLC	1
Approved	3267	Mora Mutual Domestic Water & Sewer Works As	MP Group, Inc.	1
Approved	3231	Liberty Mutual Domestic Water Consumers Assoc	Ronny Fouts, CPA	1
Approved	3420	Trampas Mutual Domestic Water Consumers Ass	Macias, Gutierrez & Co., CPAs, PC	1
Approved	8047	Western Mora Soil & Water Conservation District	Accounting & Auditing Services, LLC	1
Approved	7007	Bernalillo Public Schools	Ricci & Company, LLC	1
Approved	539	Commissioner of Public Lands	RPC CPAs + Consultants, LLP	1
Approved	6018	Village of Bosque Farms	Burt & Company CPAs, LLC	1
Approved	258	Eighth Judicial District Attorney	Charles Henry, CPA	1
Approved	765	Juvenile Public Safety Advisory Board	CliftonLarsonAllen, LLP	1
Approved	505	Department of Cultural Affairs	Atkinson & Co., Ltd.	1
Approved	606	Commission for the Blind	New Mexico State Auditor's Office	1
Approved	3429	Twin Forks Mutual Domestic Water Consumers A	Kriegel/Gray/Shaw & Co., PC	1
Approved	4060	Pojoaque Valley Irrigation District	Morton Accounting Services, LLC	1
Approved	10010	Volterra Public Improvement District	Axiom CPA and Business Advisors, LLC	1
Approved	550	Office of the State Engineer-Interstate Stream Co	RPC CPAs + Consultants, LLP	1

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Approved	7057	Maxwell Municipal Schools	Manning Accounting and Consulting Services, LL	1
Approved	6135	Town of Peralta	Pattillo, Brown & Hill, LLP	1
Approved	7084	Truth or Consequences Municipal Schools	Cordova CPAs, LLC	1
Approved	4074	Thoreau Water & Sanitation District	James L. Hartogensis, CPA, LLC	1
Approved	801	Mid-Region Council of Governments (MRCOG)	Ricci & Company, LLC	1
Approved	6147	City of Rio Rancho	CliftonLarsonAllen, LLP	1
Approved	624	Aging and Long-Term Services Department	CliftonLarsonAllen, LLP	1
Approved	13077	Acequia Madre de Las Vegas	Accounting & Auditing Services, LLC	1
Approved	5008	Eddy County	RPC CPAs + Consultants, LLP	1
Approved	6178	City of Tucumcari	RPC CPAs + Consultants, LLP	1
Approved	667	Environment Department	Jaramillo Accounting Group, LLC	1
Approved	7024	Dora Consolidated Schools	Rice & Associates, CPA	1
Approved	7014	Cimarron Municipal Schools	Manning Accounting and Consulting Services, LL	1
Approved	231	First Judicial District Court	Robert J. Rivera, CPA, PC	1
Approved	3282	Ojo Caliente Mutual Domestic Water Consumers	Accounting & Auditing Services, LLC	1
Approved	924	Public Education Department	Axiom CPA and Business Advisors, LLC	1
Approved	7001	Alamogordo Municipal Schools	Jaramillo Accounting Group, LLC	1
Approved	2020	De Baca Family Practice Clinic	R. Kelly McFarland, CPA, PC	1
Approved	9010-G	Cimmaron, LP	Fox, Garcia & Company LLC	1
Approved	4008	Alto Lakes Water and Sanitation District	Kriegel/Gray/Shaw & Co., PC	1
Approved	6175	Village of Tijeras	Pattillo, Brown & Hill, LLP	1
Approved	9010-F	Desert Palms Apartments, LP	Fox, Garcia & Company LLC	1
Approved	7066	Pojoaque Valley Schools	RPC CPAs + Consultants, LLP	1
Approved	7072	Roswell Independent School District	RPC CPAs + Consultants, LLP	1

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Approved	3199	La Jara Water Users Association	Integrity Accounting & Consulting, LLC	1
Approved	6030	Village of Chama	Pattillo, Brown & Hill, LLP	1
Approved	5016	County of Luna	Cordova CPAs, LLC	1
Approved	5014	Lincoln County	Kubiak Melton & Associates, LLC	1
Approved	4017	Bluewater Water & Sanitation District	Accounting & Auditing Services, LLC	1
Approved	7062	Mountainair Public Schools	Rice & Associates, CPA	1
Approved	7013	Chama Valley Independent Schools	Griego Professional Services, LLC	1
Approved	969	University of New Mexico	Moss Adams LLP	1
Approved	5003	Chaves County	Jaramillo Accounting Group, LLC	1
Approved	7074	Ruidoso Municipal Schools	Accounting & Financial Solutions, LLC	1
Approved	394	Office of the State Treasurer	Atkinson & Co., Ltd.	1
Approved	538	Intertribal Ceremonial Office	Ricci & Company, LLC	1
Approved	3220	La Union Mutual Domestic Water Consumers Ass	Watts CPA, P.C.	1
Approved	6182	Town of Vaughn	Rice & Associates, CPA	1
Approved	7075	San Jon Municipal Schools	De'Aun Willoughby, CPA, PC	1
Approved	11008	Mesa Del Sol TIDD 2-5	Axiom CPA and Business Advisors, LLC	1
Approved	7021	Deming Public Schools	RPC CPAs + Consultants, LLP	1
Approved	963	Northern New Mexico College	REDW, LLC	1
Approved	5010	Guadalupe County	Kubiak Melton & Associates, LLC	1
Approved	5027	County of Sierra	REDW, LLC	1
Approved	7005	Aztec Municipal Schools	Griego Professional Services, LLC	1
Approved	967	New Mexico School for the Deaf	New Mexico State Auditor's Office	1
Approved	5013	Lea County	Pattillo, Brown & Hill, LLP	1
Approved	13169	Acequia del Alto del Norte	Macias, Gutierrez & Co., CPAs, PC	1

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Approved	10011	Boulders Public Improvement District	Axiom CPA and Business Advisors, LLC	1
Approved	9010-A	Montana Senior Village, LLC	Fox, Garcia & Company LLC	1
Approved	4040	Williams Acres Water & Sanitation	James L. Hartogensis, CPA, LLC	1
Approved	8005	Carrizozo Soil & Water Conservation District	Sandra Rush, CPA, PC	1
Approved	14001	New Mexico CAP Entity (New Mexico Central Ariz	Cordova CPAs, LLC	1
Approved	6176-A	Truth or Consequences Housing Authority	RPC CPAs + Consultants, LLP	1
Approved	7053	Los Lunas Schools	Cordova CPAs, LLC	1
Approved	111	Legislative Council Service/Legislative Building Se	Morton Accounting Services, LLC	1
Approved	360	Office of the Lieutenant Governor	Burt & Company CPAs, LLC	1
Approved	7034	Gadsden Independent School District No. 16	Cordova CPAs, LLC	1
Approved	3090	Chamita Mutual Domestic Water Association	Morton Accounting Services, LLC	1
Approved	3485	Lower Rio Grande Public Water Works Authority	Watts CPA, P.C.	1
Approved	350	General Services Department	Moss Adams LLP	1
Approved	418	New Mexico Tourism Department	Ricci & Company, LLC	1
Approved	238	Eighth Judicial District Court	Zlotnick, Laws & Sandoval, PC	1
Approved	252	Office of the Second Judicial District Attorney	Atkinson & Co., Ltd.	1
Approved	6160	City of Santa Fe	CliftonLarsonAllen, LLP	1
Approved	7076	Santa Fe Public Schools	Jaramillo Accounting Group, LLC	1
Approved	6092	Village of House	R. Kelly McFarland, CPA, PC	1
Approved	4026	North Central Regional Transit District	Ricci & Company, LLC	1
Approved	3298	Pendaries Village Mutual Domestic Water Consu	Integrity Accounting & Consulting, LLC	1
Approved	770	Corrections Department	Ricci & Company, LLC	1
Approved	6140-A	Housing Authority of the City of Raton	Hinkle + Landers, PC	1
Approved	4015	Bloomfield Irrigation District	Manning Accounting and Consulting Services, LL	1

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Approved	632	Workers' Compensation Administration	Hinkle + Landers, PC	1
Approved	430	Public Regulation Commission	Zlotnick, Laws & Sandoval, PC	1
Approved	962	Western New Mexico University	MP Group, Inc.	1
Approved	469	State Racing Commission	Charles Henry, CPA	1
Approved	5009	Grant County	Kriegel/Gray/Shaw & Co., PC	1
Approved	9010-E	Cimmaron II Apartments LP	Fox, Garcia & Company LLC	1
Approved	6006-A	Artesia Housing Authority	Kriegel/Gray/Shaw & Co., PC	1
Approved	6086	City of Hobbs	Moss Adams LLP	1
Approved	6008	City of Aztec	RPC CPAs + Consultants, LLP	1
Approved	8043	Upper Chama Soil & Water Conservation District	Joseph M. Salazar, CPA	1

The OSA does not maintain a list of all contracts that require rotation. The Audit Rule contains exceptions to the six-year rotation rule that may allow a firm to audit an agency for a longer period, and independence evaluations may result in required rotation before six years.