



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. 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.

Please note the following changes made to the instructions for completing and submitting vendor schedules:

- Column H - \$ Amount of Awarded Contract: If the contract provides for charges on an hourly or per-item basis, please include the maximum dollar amount listed in the contract language. Do not enter “hourly” or “per-item,” please provide a dollar amount.
- Column J – Estimated Contract Value: If the contract was awarded on an “as needed” or “on-call” basis, and there is no maximum dollar value stated in the contract, please provide an estimate of the contract value. You may calculate this figure by providing historical expenditures from a similar contract in prior years, or projected figures based on anticipated need. If you completed Column H, you do not need to complete Column J.
- Column K – Enter the city and state of *each* vendor that bid on the contract, regardless of whether that vendor won or lost.

Which contracts should an agency include in the vendor schedule?

Section 2.2.2.10.A(2)(f) NMAC requires an agency to include all Fiscal Year (FY) 2018 contracts exceeding \$60,000 (excluding gross receipts tax).

DO include:

- Competitive procurements in FY 2018 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 FY2018;
- Sole-source procurements in FY 2018 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 FY2018; and
- Emergency procurements in FY 2018 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 FY2018.
- All contracts that meet the \$60,000 threshold even if your agency or the transaction is exempt from the procurement code or State Purchasing Division oversight.

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 2018, **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.
- Contracts in which a federal agency or other state agency is the vendor.

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	Bidder/Vendor Name	Create a separate row for each bidder or vendor on each contract.
G	Did Bidder/Vendor Win Contract?	Use the drop-down menu. If the vendor listed in Column F was awarded the contract, select "Winner," even if the process was not competitive. If the bidder/vendor listed in Column F 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. If the contract provides for charges on an hourly or per-item basis, please include the maximum dollar amount listed in the contract language. For example: If a vendor is paid \$20 per hour, but the contract states that the total paid shall not exceed \$200,000, enter the maximum \$200,000 amount.
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. You may need to add additional rows to include additional bidders/vendors that responded to a resulting RFP or RFB.
J	Estimated Contract Value	If the contract was awarded on an "as needed" or "on-call" basis, and there is no maximum dollar value stated in the contract, please provide an estimate of the contract value. You may calculate this figure by providing historical expenditures from a similar contract in prior years, or projected figures based on anticipated need. If you completed Column H, you do not need to complete Column J.

Column	Column Label	Instructions for completing the Vendor Schedule form in this column
K	Physical Address of the Vendor	Enter the city and state of each vendor that bid on each contract. Examples: Albuquerque, NM Phoenix, AZ
L	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.
M	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.
N	Brief Description of the Scope of Work	Briefly describe the scope of work as it was described in the procurement documentation.
O	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.

Please note the following changes made to the instructions for completing and submitting findings summaries:

- Column I – Classification of Finding: If there is more than one classification listed in the audit report, please select the more severe of those listed.

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.

Column	Column Label	Instructions for completing the Findings Summary form in this column
I	Classification of Finding	<p>Section 2.2.2.10(L)(1) NMAC requires each finding to be labeled with one of the following descriptions:</p> <ul style="list-style-type: none"> <input type="checkbox"/> material weakness; <input type="checkbox"/> significant deficiency; <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. <p>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 is more than one classification listed in the audit report, please select the more severe of those listed. If there were no findings reported select “no findings.”</p>
J	Category of Finding	<p>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.</p>
K	Summary of Finding	<p>Provide a brief description of the finding. Please check spelling. There is a maximum of 250 characters in this field.</p>
L	If the finding is attributable to a Component Unit, Name of Component Unit	<p>If a component unit received the finding, provide the full name of the component unit here.</p>



INSTRUCTIONS FOR COMPLETING AND SUBMITTING FUND BALANCE SCHEDULE

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 “Combined Nonmajor Funds,” “Other Governmental Funds” or similar blanket categorizations.
- Include **all** funds, regardless of ending balance.

Please note the following changes made to the instructions for completing and submitting fund balance schedules:

- Column G – Fund Number: Enter the SHARE or other fund number.
- Column K – Significant changes to the fund or fund balance: If there were any significant changes to the fund or fund balance within the fiscal year, (for example reclassification of fund type or material legislative fund sweeps) please provide a brief description of the reason for the change.

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	Enter the SHARE or other fund number.
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.

Column	Column Label	Instructions for completing the form in this column
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.
K	Significant changes to the fund or fund balance	If there were any significant changes to the fund or fund balance within the fiscal year, (for example, reclassification of fund type or material legislative fund sweeps) please provide a brief description of the reason for the change.