NEW MEXICO OFFICE OF THE STATE AUDITOR REPORT REVIEW GUIDE SUPPLEMENT FOR TIER 6 AGREED-UPON PROCEDURES OF LOCAL PUBLIC BODIES FOR PERIODS ENDING ON OR AFTER JUNE 30, 2017

The report review guide for Tier 3, Tier 4 and Tier 5 AUP engagements should be completed for all local public bodies that were required by Section 12-6-3 NMSA 1978 (as amended) to procure independent public accountant services for a Tier 6 agreed-upon procedures engagement. In addition, this review guide supplement should also be used for local public bodies that were required to have a Tier 6 agreed-upon procedures engagement. Note that the Compilation standards were updated by AR-C Statements on Standards for Accounting and Review Services (Clarified) effective for engagements performed for periods ending on or after December 15, 2015.

THIS REPORT REVIEW GUIDE SUPPLEMENT IS FOR REVIEWS OF COMPLIANCE WITH AICPA PROFESSIONAL STANDARDS FOR COMBecause a compilation engagement is not an assurance engagement, a compila IPA to verify the accuracy or completeness of the information provided by ma	PILATION EN tion engageme	NGAGEME ent does no	ENTS: t require the			
to express an opinion or a conclusion on the financial statements.	nagement of o	uici wisc ga	tilier evidence			
COMPILATION PROCEDURES – AR-C Section 80.13						
The IPA should read the financial statements in light of the IPA's	YES	NO	N/A			
understanding of the applicable financial reporting framework and the	Comments:					
significant accounting policies adopted by management and consider						
whether such financial statements appear to be appropriate in form and free						
from obvious material misstatements.						
Do the financial statements appear to be appropriate in form (per the AUP						
requirements) and free from obvious material misstatements?	Page Ref:					
GASBS 68 PENSION PLAN REPORTING BY EMPLOYERS						
For agencies that participate in PERA, does the ending Net Pension Liability	YES	NO	N/A			
reported in the agency's statement of net position tie to the 2016 Net Pension	Comments:					
Liability reported in the "Schedule of Pension Amounts (In Summation) by						
Employers Participating in PERA" included in the PERA Schedule of						
Employer Allocations and Pension Amounts June 30, 2016?						
For agencies that participate in ERB, does the ending Net Pension Liability reported in the agency's statement of net position tie to the Net Pension						
Liability, June 30, 2016 reported in the "Schedule of Pension Amounts by						
Employer" included in the ERB Schedules of Employer Allocations and						
Pension Amounts by Employer June 30, 2016?	Page Ref:					
Does the GASBS 68 Disclosure follow the relevant example provided at	YES	NO	N/A			
GASBS 68 Appendix C, and was the disclosure modified appropriately (if	Comments:					
applicable)? For example, primary governments that participate in single						
employer plans like the Judicial, Magistrate and Volunteer Firefighter plans						
may need additional disclosure language.	Page Ref:					
Does the GASBS 68 Required Supplementary Information (RSI) follow the	YES	NO	N/A			
relevant example provided at GASBS 68 Appendix C?	Comments:					
	Page Ref:					
COMPILATION REPORT REQUIREMENTS – AR	-C Section 80	.17				
Is the IPA's compilation report written and does it include the following						
items required by AR-C Section 80.17:		37.0	3.7/.			
• A statement that management is responsible for the financial	YES	NO	N/A			
statements;	Comments:					
T1 ('C' (' C) C) C (1 (C' ') 1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (Page Ref:	NO	NT/A			
• Identification of the financial statements that have been subjected to	YES	NO	N/A			

the compilation engagement;	Comments:		
	Page Ref:		
• Identification of the entity whose financial statements have been	YES	NO	_ N/A
subjected to the compilation engagement;	Comments:		
	Page Ref:		
• The date or period covered by the financial statements;	YES	NO	N/A
The date of period covered by the financial statements,	Comments:	110	_ 1071
	Page Ref:		
• A statement that the IPA performed the compilation engagement in	YES	NO	_ N/A
accordance with SSARSs promulgated by the Accounting and Review	Comments:		
Services Committee of the AICPA;	Page Ref:		
• A statement that the IPA did not audit or review the financial	YES	NO	N/A
statements nor was the IPA required to perform any procedures to	Comments:		
	Comments.		
verify the accuracy or completeness of the information provided by			
management and, accordingly, does not express an opinion, a			
conclusion, nor provide any assurance on the financial statements;	Page Ref:		
• The signature of the IPA or the IPA firm;	YES	NO	N/A
	Comments:		
	Page Ref:		
. The site and state and see the IDA man disc. (This information and he	YES	NO	N/A
• The city and state where the IPA practices (This information can be		NO	_ IN/A
provided in the firm letterhead pursuant to AR-C 80.A26);	Comments:		
	Page Ref:		
• The date of the report, which should be the date that the IPA completed	YES	NO	_ N/A
the required compilation procedures?	Comments:		
	Page Ref:		
Since the financial statements are prepared in accordance with a special			
purpose framework (presenting only the fund financial statements and			
related notes) does the compilation report include the following disclosures			
required by AR-C Section 80.18, if applicable?			27/1
required by AR-C Section 80.18, if applicable? • Do the financial statement disclosures include:	YES	NO	N/A
required by AR-C Section 80.18, if applicable?	YESComments:	NO	_ N/A
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required by AR-C Section 80.18, if applicable? • Do the financial statement disclosures include: (1) a description of the special purpose framework; (2) a summary of significant accounting policies; (3) an adequate description about how the special purpose framework differs from GAAP; and (4) informative disclosures similar to those required by GAAP when		NO	_ N/A
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• If there was such a departure from the reporting framework, were the	YES	NO	_ N/A	
effects of the departure on the financial statements disclosed if known,	Comments:			
or did the IPA state in the report that such a determination was not				
made by management? (AR-C 80.30-31)	Page Ref:			
For the compilation of fund financial statements and related note disclosures	YES	NO	_ N/A	
required by the Tier 6 AUP (when the IPA has not noted a departure from	Comments:			
the required framework in the fund financial statements and notes) does the				
report format generally follow the report example shown below (compiled				
from AR-C 80 Exhibit B, and modified for a governmental entity)?				
Management is responsible for the accompanying financial statements of (the local public body name), which comprise the balance sheets-governmental funds, statements of net position- proprietary funds and statements of fiduciary net position- fiduciary funds, for each individual fund, as of XX/XX/XX and the related statements of revenues, expenditures and changes in fund balances— governmental funds, statements of revenues, expenses and changes in net position— proprietary funds and statements of changes in fiduciary net position—fiduciary funds, for each individual fund for the years then ended, and the related notes to the financial statements in accordance with the requirements of Section 2.2.2.16 New Mexico Administrative Code (NMAC). I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these				
financial statements.				
This is a second to the second				
In order to comply with the requirements of Section 12-6-3(B) NMSA 1978 and 2.2.2.16 NMAC, management has presented: (1) the governmental fund financial statements prepared using the modified accrual basis of accounting; (2) the proprietary fund financial statements and the fiduciary fund financial statements prepared using the accrual basis of accounting; and (3) only the notes related to those financial statements. However, in complying with these requirements, management has omitted the following financial statements and notes required by accounting principles generally accepted in the United States of America (GAAP): (a) the accompanying government-wide financial statements; (b) the statement of cash flows- proprietary funds; and (3) note disclosures related to items (a) and (b). These omissions result in the financial statements being presented on a basis of accounting other than GAAP*.				
Signature of IPA or IPA Firm City and state where the IPA practices Date of the report				
*(The bold wording above is required to be included in the compilation report by AR-C 80.21).	Page Ref:			