

# NM Office of the State Auditor 2020 Approved Firm List (3/25/2020)

Some firms on this list may be restricted. Contact the firm for details.

PLEASE NOTE: Certain audit firms on this list may be under State Auditor-imposed restrictions. The State Auditor has formally notified those firms of their restricted status. The restrictions may 1) limit the number of audits or tiered system agreed-upon procedures engagements (AUP) an audit firm may conduct in calendar year 2017; or 2) prohibit the audit firm from entering into a financial audit services or AUP contract with any agency until the OSA receives certain required documentation from the audit firm. Please be aware that the OSA will disapprove an agency's OSA-Connect draft audit contract for a firm that is under restriction if 1) the audit or AUP for which the firm is recommended will exceed the number of audits or AUPs that firm is allowed to conduct; or 2) the OSA has not received certain documentation required to approve the audit firm to conduct financial audits or AUPs. Therefore, government agencies should take appropriate steps to avoid this situation. Prior to submitting a draft contract in OSA-Connect, government agencies should communicate directly with prospective audit firms regarding whether they may be under restriction and how that may impact the agency's financial audit or AUP process.

## Accounting & Auditing Services, LLC

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