

NEW MEXICO OFFICE OF THE STATE AUDITOR  
 REPORT REVIEW GUIDE  
 FOR AGREED-UPON PROCEDURES OF LOCAL PUBLIC BODIES  
 ENGAGEMENTS PERFORMED

**FOR REPORTS DATED ON OR AFTER JULY 15, 2021**

This review guide should be used for local public bodies that are required by Section 12-6-3 NMSA 1978, to procure independent public accountant (IPA) services for agreed-upon procedures (AUP) engagements. This review guide should be used by IPAs and Office of the State Auditor (OSA) reviewers to review the AUP reports of qualifying mutual domestic water consumer associations, land grants, special districts, and incorporated municipalities that obtained IPA services for AUP engagements (including Compilations for Tier 6) in accordance with applicable AICPA standards. The standards and authority used to create this agreed-upon procedures report review guide are AT-C 215 and SSAE 19 which are effective for agreed-upon procedures reports dated on or after July 15, 2021, and 2.2.2 NMAC (Audit Rule) effective date of March 23, 2021.

LOCAL PUBLIC BODY (LPB) NAME:	LPB NO./FISCAL YEAR:
NAME OF IPA FIRM:	NAME OF IPA FIRM MANAGER/IN-CHARGE:
DATE REPORT SUBMITTED TO STATE AUDITOR [2.2.2.16(G) NMAC] If FYE is June 30 <sup>th</sup> the report due date is December 15 <sup>th</sup> IF FYE is other than June 30 <sup>th</sup> the report due date is five months after the fiscal year end. IF LATE (not the current reporting period) the report due date is not more than six months after the date the contract was executed.	Yes <input type="checkbox"/> No <input type="checkbox"/> Was the audit report submitted by the due date?
If the report was submitted after the report due date did the IPA submit the late report notification letter required by 2.2.2.16(H)(2) NMAC? _____ (yes, no or N/A) If the answer is yes, what date was the letter submitted? _____	
CONCLUSION ABOUT THE SUBJECT MATTER (BRIEFLY STATED):	REPORT DATE:
Please describe any special circumstances that the IPA is aware of relating to this report (ex. deadline for submission of the report to external parties, etc.):	NUMBER OF FINDINGS:
<b>FOR USE BY OSA REVIEWERS:</b>	

NAME OF OSA INITIAL REVIEWER:	NAME OF SECOND REVIEWER:
<p>If the report includes any findings related to fraud, waste or abuse scan and email the affected findings to the OSA Financial Audit Director. If the content of the report or communications received from the IPA or agency lead the reviewer to believe the entity being reviewed is in a situation in which fraud can easily be perpetrated, or has been perpetrated, scan the affected pages and email them to the Financial Audit Director.</p> <p><input type="checkbox"/>Yes <input type="checkbox"/> No <input type="checkbox"/>N/A</p>	

**Objectives:**

The objectives of the review are to: (1) make a high-level, substantive appraisal of the report; (2) ensure that the agreed-upon procedures report includes the information for the correct tier of agreed-upon procedures per Section 12-6-3 NMSA 1978 and Section 2.2.2.16 NMAC; and (3) determine if the report meets applicable AICPA standards. (GAGAS standards do not apply to OSA AUP engagements.) This review guide does not contain every agreed-upon procedure engagement standard or requirement applicable to an agreed-upon procedures engagement.

**Instructions:**

Read and answer all of the questions in the review guide. Provide page number references for all “yes” answers. Provide explanations for all “No” answers. As you are conducting the review keep the big picture in mind. For example, as you are reading through the report consider whether the information in the report makes sense.

**Abbreviations:**

- AT Statements on Standards for Attestation Engagements (SSAE)
- AT-C Statements on Standards for Attestation Engagements (Clarified)
- AR-C Statements on Standards for Accounting and Review Services (Clarified)
- AUP Agreed-Upon Procedures Engagement
- IPA Independent Public Accountant
- NMAC New Mexico Administrative Code
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Agencies (the Audit Rule)
- OSA Office of the New Mexico State Auditor

<b>DETERMINATION OF THE CORRECT AGREED-UPON PROCEDURES TIER</b>	
Reference the 2021 procedures for each Tier posted on the OSA website at <a href="https://www.saonm.org/tiered-system-reporting">https://www.saonm.org/tiered-system-reporting</a>	
If this is a <b>Tier 3</b> AUP Engagement, did the IPA submit a report consistent with AUP for financial reporting that meet the requirements of Section 12-6-3(B)(3) NMSA 1978?	YES____ NO____ N/A____ Comments:
If this is a <b>Tier 3</b> AUP Engagement, did the report include a statement documenting the reason for the Tier 3 engagement: (a) A capital outlay appropriation was received and expended in full during the fiscal year; (b) A capital outlay appropriation was received and has expended 50% or more of the appropriation; or (c) A capital outlay appropriation was received, and the remainder of the appropriation was expended, as required by the <b>Tier 3</b> agreed-upon procedures.	YES____ NO____ N/A____ Comments:  Page Ref:
If this is a <b>Tier 4</b> AUP Engagement, did the report include a schedule of cash basis comparison (i.e. budgetary comparison schedule) as required by Section 12-6-3(B)(4) NMSA 1978?	YES____ NO____ N/A____ Comments: Page Ref:
If this is a <b>Tier 5</b> AUP Engagement, did the report include a schedule of cash basis comparison (i.e. budgetary comparison schedule) and the procedures and the results of tests on a sample of expended capital outlay funds as required by Section 12-6-3(B)(5) NMSA 1978?	YES____ NO____ N/A____ Comments:  Page Ref:
If this is a <b>Tier 5</b> AUP Engagement, did the report include a statement documenting the reason for the Tier 5 engagement related to capital	YES____ NO____ N/A____

outlay: (a) A capital outlay appropriation was received and expended in full during the fiscal year; (b) A capital outlay appropriation was received and has expended 50% or more of the appropriation; or (c) A capital outlay appropriation was received, and the remainder of the appropriation was expended, as required by the <b>Tier 5</b> procedures.	Comments:  Page Ref:
If this is a <b>Tier 6</b> Agreed Upon Procedures Engagement, did the report include a compilation of the local public body's financial statements as required by Section 12-6-3(B)(6) NMSA 1978?	YES _____ NO _____ N/A _____ Comments: Page Ref:
If the reviewer determines that the local public body's annual revenue (on a cash basis, excluding capital outlay funds, federal grants and private grants) is \$500,000 or more, the local public body was required to procure an audit pursuant to Section 12-6-3(B)(7) NMSA 1978. <b>If an OSA reviewer believes that the entity required an audit they must bring the matter to the attention of the Financial Audit Director.</b>	YES _____ NO _____ N/A _____ Comments:
<b>GENERAL</b>	
Were all 2021 procedures for the applicable Tier performed and reported on? Does the report include all the required elements listed in the 2021 procedures for the applicable Tier?	YES _____ NO _____ N/A _____ Comments:
Did the IPA submit a completed copy of this report review guide with the draft report as required by 2.2.2.16(F)(4) NMAC?	YES _____ NO _____ N/A _____ Comments:
Did the IPA conduct an exit conference in a forum agreed to by the local public body and the IPA to include virtual or telephonic options as required by 2.2.2.16(F)(3) NMAC?	YES _____ NO _____ N/A _____ Comments:  IPAs PROVIDE DATE OF EXIT CONFERENCE HERE:  Page Ref:
Did the IPA obtain written representations from the responsible party in the form of a letter addressed to the IPA, and do the representations meet the requirements of AT-C 215.27-29? Was the signed, dated representation letter submitted to the OSA with the draft report as required by 2.2.2.16(H)(1) NMAC?	YES _____ NO _____ N/A _____ Comments:
<b>FINDINGS FOR AGREED UPON PROCEDURES ENGAGEMENTS – AT-C 215.24-215.26</b>	
FINDINGS in the AUP report – The IPA should present the results of applying agreed-upon procedures in the form of findings. The IPA should report all findings from application of the procedures including no exceptions noted, if applicable. (See AT-C 215 Exhibits - Illustrative Reports for examples). The IPA's report should not express an opinion or conclusion on the subject matter or about whether the subject matter is in accordance with (or based on) the criteria. The IPA should not use vague or ambiguous language in reporting findings, nor should it include terms of uncertain meaning. The IPA must report all findings from the application of the agreed-upon procedures, pursuant to Section 12-6-5 NMSA 1978 and AT-C 215.25. The concept of materiality does not apply to findings to be reported.	YES _____ NO _____ N/A _____ Comments:
Do the findings in the AUP report meet these requirements?	Page Ref:
Do the findings in the AUP report meet the requirements of Sections 2.2.2.16(I) NMAC by including all of the following elements: condition, criteria, effect, cause, recommendation, and agency response?	YES _____ NO _____ N/A _____ Comments:  Page Ref:

For repeat findings, does the condition include management's progress or lack of progress towards implementing the prior year planned corrective actions? 2.2.2.16(I) NMAC)	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the agency response to each finding include specific planned corrective actions with a timeline and designation of what employee position(s) are responsible for meeting the deadlines in the timeline? 2.2.2.16(I) NMAC)	YES _____ NO _____ N/A _____ Comments: Page Ref:
<b>REPORT ON AGREED UPON PROCEDURES ENGAGEMENT</b> The report should be in writing, and contain the elements listed in <b>AT-C 215.32-36</b> as detailed below	
Is the report in the form of procedures and findings? AT-C 215.32	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report title include the word <i>independent</i> ? AT-C 215.34.a	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include an appropriate addressee? This should be the agency and the Office of the State Auditor, at minimum. AT-C 215.34.b	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report identify the engaging party? AT-C 215.34.c	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report identify the subject matter and the nature of an agreed-upon procedures engagement? AT-C 215.34.d	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report identify the responsible party and its responsibility for the subject matter? If the engaging party is not the responsible party for the subject matter does the report include a statement to that effect? AT-C 215.34.e	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a statement that the engaging party acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement? AT-C 215.34.f	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include an identification of the intended purpose of the engagement in sufficient detail to enable the user to understand the nature of the work performed? AT-C 215.34.g	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a statement that the practitioner's report may not be suitable for any other purpose? AT-C 215.34.h	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a statement that the procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes? AT-C 215.34.i	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a statement that an agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed? AT-C 215.34.j	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a description of the procedures performed (or a reference to the description of procedures) detailing the nature and extent of each procedure? AT-C 215.34.k	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a description of the findings from each procedure performed, including sufficient details on exceptions found? AT-C 215.34.l	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a statement that the agreed-upon procedures	YES _____ NO _____ N/A _____

engagement was conducted in accordance with attestation standards established by the AICPA? AT-C 215.34.n	Comments: Page Ref:
Does the report include a statement that the IPA was not engaged to and did not conduct an <u>examination or review</u> , the objective of which would be the expression of an <u>opinion or conclusion</u> , respectively, on the subject matter? AT-C 215.34.o	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a disclaimer of opinion on the subject matter (i.e. a statement that the IPA does not express an opinion or conclusion), and a statement that if the IPA performed additional procedures, other matters might have come to the IPA's attention that would have been reported? AT-C 215.34.p-q	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include a statement that the practitioner is independent of the responsible party and meets other ethical responsibilities, in accordance with the relevant ethical requirements relating to the agreed-upon procedures engagement? AT-C 215.34.r	YES _____ NO _____ N/A _____ Comments: Page Ref:
If applicable, does the report include a description of the nature of the assistance provided by an IPA's external specialist? AT-C 215.34.s	YES _____ NO _____ N/A _____ Comments: Page Ref:
If applicable, does the report include reservations or restrictions concerning procedures or findings? AT-C 215.34.t For example, a report may contain: Separate paragraphs about matters such as: AT-C 215.A60 <ul style="list-style-type: none"> <li>o Disclosure of stipulated facts, assumptions, or interpretations (including the source thereof) used in the application of the agreed-upon procedures;</li> <li>o A description of the condition of records, controls, or data to which the procedures were applied;</li> <li>o An explanation that the IPA has no responsibility to update the IPA's report;</li> <li>o An explanation that the sample may not be representative of the population;</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include the manual or printed signature of the IPA firm and the city and state where the IPA practices? AT-C 215.34.u-v	YES _____ NO _____ N/A _____ Comments: Page Ref:
Does the report include the date of the report? AT-C 215.34.w The report should be dated no earlier than the date on which the IPA completed the procedures and determined the findings, including that the attestation documentation has been reviewed, and the written presentation of the subject matter has been prepared, 34.w (i-ii)	YES _____ NO _____ N/A _____ Comments: Page Ref:
If the IPA included an alert, did they identify the reason for the restriction in a separate paragraph, that restricts the use of the practitioner's agreed-upon procedures report, taking into account the understanding with the engaging party regarding the nature of the engagement pursuant to paragraph .12a?. AT-C 215.35  If an alert was included, did it:	YES _____ NO _____ N/A _____ Comments: Page Ref:
state that the practitioner's report is intended solely for the information and use of the specified parties. AT-C 215.35 a	YES _____ NO _____ N/A _____ Comments: Page Ref:
identify the specified parties for whom use is intended. ( Ref: par .. A70) AT-C 215.35 b	Comments: Page Ref:
state that the report is not intended to be, and should not be, used by anyone other than the specified parties. AT-C 215.35 c	Comments: Page Ref:

<ul style="list-style-type: none"> <li>See also, AT-C 215.35 .A65-69 for examples of when an alert might be included.</li> </ul>	
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THE REMAINDER OF THE GUIDE IS FOR REVIEWS OF **TIER 6 ONLY** AND RELATES TO COMPLIANCE WITH AICPA PROFESSIONAL STANDARDS FOR COMPILATION ENGAGEMENTS:

Because a compilation engagement is not an assurance engagement, a compilation engagement does not require the IPA to verify the accuracy or completeness of the information provided by management or otherwise gather evidence to express an opinion or a conclusion on the financial statements.

**COMPILATION PROCEDURES – AR-C Section 80.13**

<p>The IPA should read the financial statements in light of the IPA’s understanding of the applicable financial reporting framework and the significant accounting policies adopted by management and consider whether such financial statements appear to be appropriate in form and free from obvious material misstatements.</p> <p>Do the financial statements appear to be appropriate in form (per the AUP requirements) and free from obvious material misstatements?</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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**GASBS 75 PENSION PLAN REPORTING BY EMPLOYERS**

<p>For agencies that participate in RHCA, does the ending Net OPEB Liability reported in the agency’s statement of net position tie to the 2020 Net OPEB Liability reported in the “Schedule of OPEB Amounts by Employer” included in the <i>RHCA Schedules of Employer Allocations and OPEB Amounts by Employer June 30, 2020</i>?</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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<p>Does the GASBS 75 Disclosure follow the relevant example provided at GASBS 75 Appendix C, and was the disclosure modified appropriately (if applicable)?</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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<p>Does the GASBS 75 Required Supplementary Information (RSI) follow the relevant example provided at GASBS 75 Appendix C?</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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**GASBS 68 PENSION PLAN REPORTING BY EMPLOYERS**

<p>For agencies that participate in PERA, does the ending Net Pension Liability reported in the agency’s statement of net position tie to the 2020 Net Pension Liability reported in the “Schedule of Pension Amounts (in summation) by Employers included in the PERA” included in the <i>PERA Schedule of Employer Allocations and Pension Amounts June 30, 2020</i>?</p> <p>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, 2020 reported in the “Schedule of Pension Amounts by Employer” included in the <i>ERB Schedule of Employer Allocations and Pension Amounts by Employer June 30, 2020</i>?</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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<p>Does the GASBS 68 Disclosure follow the relevant example provided at GASBS 68 Appendix C, and was the disclosure modified appropriately (if applicable)? For example, primary governments that participate in single employer plans like the Judicial, Magistrate and Volunteer Firefighter plans may need additional disclosure language.</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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<p>Does the GASBS 68 Required Supplementary Information (RSI) follow the relevant example provided at GASBS 68 Appendix C?</p>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p> <p>Page Ref:</p>
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**COMPILATION REPORT REQUIREMENTS – AR-C Section 80.17**

<p>Is the IPA’s compilation report written and does it include the following items required by AR-C Section 80.17:</p> <ul style="list-style-type: none"> <li>A statement that management is responsible for the financial statements;</li> </ul>	<p>YES _____ NO _____ N/A _____</p> <p>Comments:</p>
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	Page Ref:
<ul style="list-style-type: none"> <li>• Identification of the financial statements that have been subjected to the compilation engagement;</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
<ul style="list-style-type: none"> <li>• Identification of the entity whose financial statements have been subjected to the compilation engagement;</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
<ul style="list-style-type: none"> <li>• The date or period covered by the financial statements;</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
<ul style="list-style-type: none"> <li>• A statement that the IPA performed the compilation engagement in accordance with SSARSS promulgated by the Accounting and Review Services Committee of the AICPA;</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
<ul style="list-style-type: none"> <li>• A statement that the IPA did not audit or review the financial statements nor was the IPA required to perform any procedures to 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;</li> </ul>	YES _____ NO _____ N/A _____ Comments:  Page Ref:
<ul style="list-style-type: none"> <li>• The signature of the IPA or the IPA firm;</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
<ul style="list-style-type: none"> <li>• The city and state where the IPA practices (This information can be provided in the firm letterhead pursuant to AR-C 80.A26);</li> </ul>	YES _____ NO _____ N/A _____ Comments: Page Ref:
<ul style="list-style-type: none"> <li>• The date of the report, which should be the date that the IPA completed the required compilation procedures?</li> </ul>	YES _____ NO _____ N/A _____ 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?	YES _____ NO _____ N/A _____ Comments:  Page Ref:
<ul style="list-style-type: none"> <li>• Do the financial statement disclosures include:             <ol style="list-style-type: none"> <li>(1) a description of the special purpose framework;</li> <li>(2) a summary of significant accounting policies;</li> <li>(3) an adequate description about how the special purpose framework differs from GAAP; and</li> <li>(4) informative disclosures similar to those required by GAAP when the financial statements contain items that are the same as, or similar to, those in financial statements prepared in accordance with GAAP.</li> </ol> </li> </ul>	YES _____ NO _____ N/A _____ Comments:  Page Ref:
<ul style="list-style-type: none"> <li>• Pursuant to AR-C 80.21, does the IPA's compilation report on the financial statements prepared in accordance with a special purpose framework include a separate paragraph that:             <ol style="list-style-type: none"> <li>(1) says the financial statements are prepared in accordance with the applicable special purpose framework;</li> <li>(2) refers to the note disclosure that describes the framework; and</li> <li>(3) states that the special purpose framework is a basis of accounting other than GAAP?</li> </ol> </li> </ul>	YES _____ NO _____ N/A _____ Comments:  Page Ref:
If the financial statements omit substantially all disclosures required by the applicable reporting framework did the IPA should include a paragraph in the report that includes the following statements: AR-C 80.27 see also .A52 illustration 3 for an example.	
<ul style="list-style-type: none"> <li>• That management has elected to omit substantially all the disclosures required by the applicable financial reporting framework</li> </ul>	YES _____ NO _____ N/A _____ Comments:

<ul style="list-style-type: none"> <li>• That if the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's financial position, results of operations, and cash flows (or the equivalent for presentations other than GAAP)</li> </ul>	Page Ref: YES_____ NO_____ N/A _____ Comments:
<ul style="list-style-type: none"> <li>• That, accordingly, the financial statements are not designed for those who are not informed about such matters</li> </ul>	Page Ref: YES_____ NO_____ N/A _____ Comments:
<ul style="list-style-type: none"> <li>• Note that the IPA should not modify the compilation report to state that the financial statements were not in conformity with the applicable financial reporting framework (AR-C 80.33).</li> </ul>	Page Ref:
<ul style="list-style-type: none"> <li>• If there was such a departure from the reporting framework, were the effects of the departure on the financial statements disclosed if known, or did the IPA state in the report that such a determination was not made by management? (AR-C 80.30-31)</li> </ul>	YES_____ NO_____ N/A _____ Comments: Page Ref:
<p>For the compilation of fund financial statements and related note disclosures required by the Tier 6 AUP (when the IPA has not noted a departure from 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)?</p> <p>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 <i>New Mexico Administrative Code</i> (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.</p> <p>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). <b>These omissions result in the financial statements being presented on a basis of accounting</b></p>	YES_____ NO_____ N/A _____ Comments: Page Ref: YES_____ NO_____ N/A _____ Comments:



<p><b>other than GAAP*.</b></p> <p>Signature of IPA or IPA Firm  City and state where the IPA practices  Date of the report</p> <p>*(The bold wording above is required to be included in the compilation report by AR-C 80.21).</p>	<p>Page Ref:</p>
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Note: This review guide should be completed and signed by the Audit Manager or the IPA firm employee responsible for the firm's quality control system.

I hereby represent that the above referenced AUP report includes the information for the correct tier of agreed-upon procedures per Section 12-6-3 NMSA 1978 and Section 2.2.2.16 NMAC and meets applicable AICPA standards. I also represent that all of the questions noted above were answered accurately, page numbers were properly referenced for all "yes" answers, and all "no" answers were fully explained or corrected.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**FOR USE BY OSA REVIEWERS:**

I have reviewed the above referenced AUP report. I conducted my review in accordance with the objectives stated in this review guide, which are to: (1) make a high-level, substantive appraisal of the report; (2) ensure that the agreed-upon procedures report includes the information for the correct tier of agreed-upon procedures per Section 12-6-3 NMSA 1978 and Section 2.2.2.16 NMAC; and (3) determine whether the report meets applicable AICPA standards. Any issues identified during the review that require correction in the final report were communicated to the IPA and the agency on an OK to Print communication.

First Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

Second Reviewer: \_\_\_\_\_ Received: \_\_\_\_\_ Completed: \_\_\_\_\_

Rejection Review by Financial Audit Director: \_\_\_\_\_ Date: \_\_\_\_\_

I reviewed the above referenced **FINAL** AUP report. I recommend the release of the report(s).

Final Report Review: \_\_\_\_\_ Date: \_\_\_\_\_

Released By: \_\_\_\_\_ Date: \_\_\_\_\_