



INSTRUCTIONS FOR COMPLETING AND SUBMITTING THE SUMMARY OF FINDINGS

The Summary of Findings 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.

Important Notes:

- 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 Summary of Findings Report is not required to be submitted for Tier AUP engagements.

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"/> other matter. <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>