



State of New Mexico
Office of the State Auditor

SUMMARY OF AUDIT RESULTS

Purpose: To provide summarized information in a consistent location for the results of an audit in reports that are not inclusive of a single audit.

Statutory Authority: The Summary of Audit Results is a new requirement for all fiscal year 2019 audits. The Audit Rule reference is Section 2.2.2.10 (L) (1) (f) NMAC.

Guidelines: The attached template is for convenience and consistency. If an IPA chooses to use their own template it must be named the "Summary of Audit Results." The Summary of Audit Results should proceed audit findings (if any) in the report and must contain the information required by Section 2.2.2.10 (L) (1) (f) NMAC.

Important Notes:

1. It is not necessary to include an additional Summary of Audit Results if the audit contains a Schedule of Findings and Questioned Costs.
2. The Summary of Audit Results is not required for AUP engagements, as the information is not applicable.