

Dear Stakeholders,

The Office of the State Auditor (OSA) is continually evaluating processes to provide improved service to our stakeholders. As a result, OSA recently upgraded OSA-Connect to automate processes related to report review. Draft reports and related required documentation should now be submitted in OSA-Connect. Please follow the steps below to submit an electronic draft report, copy of the management representation letter and completed state auditor report review guide (draft report submission) through OSA-Connect. Please note the Audit Rule requires the IPA to deliver the draft report submission **by 5:00 p.m.** on the day the report is due for timely submission. Please allow time to upload multiple documents for the submission and refer to 2.2.2.9(B)(3)(a)-(j) and (l) NMAC for electronic file requirements. The draft report submission may only be submitted in OSA-Connect through a Firm Profile, entities do not have access to submit.

Draft Report Submission Process:

Login to OSA-Connect:

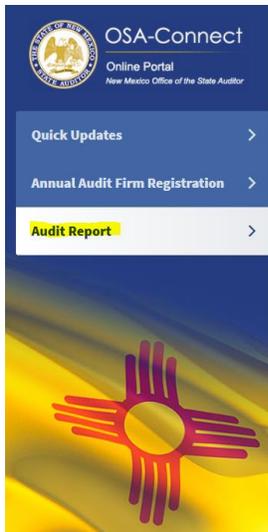


Go to Audit Report Tab:



In the Audit Report Tab, you will find a Draft Report dropdown menu and Final Report dropdown menu, in this step use the Draft Report drop down menu.

Select an entity that has a fully executed contract with the Firm in the draft report dropdown menu. Please note, a contract that has not been fully executed will not be listed. If the entity does not appear in the listing, contact the entity to upload the executed contract.



Audit Report

Step 1: Select executed contract from Agency

Please select the contract from the list:

Draft Report
Office of the State Auditor - 2025 - Create Draft Report

Final Report
-- select

Next upload the Draft Report, completed state auditor report review guide (Report Review Guide) and copy of the Management Representation Letter. You may also upload other applicable files (Other File) and include relevant comments.

- **When uploading the draft report, please ensure the draft report has a name that starts with the OSA agency number, followed by the agency name, the fiscal year and "Draft." For example, "308 Office of the State Auditor FY21 Draft"**
- **Comments may be added to request report release timelines or to include additional individuals as recipients of the OK to Print Communication. OSA-Connect automatically sends the OK to Print Communication to the Agency Contact and IPA On-Site Manager as listed in the contract details in OSA-Connect in the Agency Profile.**



Audit Report

Pending

Draft Report
 No file chosen

IPA Report Review Guide
 No file chosen

IPA Management Representation Letter
 No file chosen

Other File
 No file chosen

Comments

If the wrong file is uploaded, the firm can delete the uploaded document prior to submitting to the OSA.

OSA-Connect
Online Portal
New Mexico Office of the State Auditor

Quick Updates >
Annual Audit Firm Registration >
Audit Report >

Audit Report

Pending

Draft Report

Choose File No file chosen

Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf Delete

IPA Report Review Guide

Choose File No file chosen

Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf Delete

IPA Management Representation Letter

Choose File No file chosen

Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf Delete

Other File

Choose File No file chosen

Comments

Save > Submit >

Click on the save button to save your information and return later to submit to the OSA.

Click on the Submit button to complete submission of the draft report to the OSA.

After submission is complete, the report status will be listed as submitted.

OSA-Connect
Online Portal
New Mexico Office of the State Auditor

Quick Updates >
Annual Audit Firm Registration >
Audit Report >

Audit Report

Submitted

Draft Report Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

IPA Report Review Guide Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

IPA Management Representation Letter Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

Other File

Comments

Save > Submit >

The firm can login to OSA-Connect and view the status of a draft report submission. To view the information, go to the Audit Report tab, Draft Reports drop down menu and select a report.

- Once the OSA completes the first review, the report status is listed as Reviewer 1 approved.



Audit Report

Reviewer 1 Approved

Draft Report Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

IPA Report Review Guide Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

IPA Management Representation Letter Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

Other File

Comments

Please add Frank to OK To Print

- Once the OSA completes the second review, the report status is listed as Reviewer 2 approved.



Audit Report

Reviewer 2 Approved

Draft Report Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

IPA Report Review Guide Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

IPA Management Representation Letter Useful Run Commands Every Windows User Should Know - Make Tech Easier.pdf

Other File

Comments

Please add Frank to OK To Print

After the OSA completes two reviews the draft report submission, the OK to Print Communication will be e-mailed to the Agency Contact, IPA On-Site Manager and other individuals upon request. After the OK to Print Communication is e-mailed, the report will no longer be listed in the Draft Report drop down list. The report will be listed in the Final Report drop down list to begin the final report submission process.

Final Report Submission Process:

Login to OSA-Connect:



Go to Audit Report Tab:



Step 1: Select the entity that has a completed OK to Print Communication.



Step 2: Complete the required information and upload the final report, written notification of all changes made and relevant page numbers (including those changes made in response to OSA comments), excel version of the summary of findings report and any other required information.

- **When uploading the final report, please ensure the final report has a name that starts with the OSA agency number, followed by the agency name, the fiscal year and “Final.” For example, “308 Office of the State Auditor FY21 Final”**

Audit Report

Step 2: Fill out form for contract

Agency
Office of the State Auditor - 308

Audit Fiscal Year
2030

Report Type
Financial Audit/Agreed-Upon Procedures

Financial Statement Opinions
--Select an option

Total Number of Findings

Number of material weakness findings

Number of significant deficiency findings

Number of material noncompliance findings

Number of other noncompliance findings

Number of other matter findings

Number of Repeated or repeated and modified findings.

Opinion for Major Federal Programs

–Select an option

Additional Files *Optional*

No file chosen

Final Report

No file chosen

Is this a component unit of another report?

Yes No

Does this report include separately issued component unit reports?

Yes No

Click on the save button to save your information and return later to submit to the OSA.

Click on the Submit button to complete submission of the final report to the OSA.

Once the final report has been received and reviewed, a release letter will be e-mailed to the Agency Contact and IPA On-Site Manager as listed in the contract details in OSA-Connect in the Agency Profile and other recipients upon request.

We hope this OSA-Connect upgrade will facilitate the electronic report submission process and better serve our stakeholders. If you have any questions, please feel free to contact Joe Cruz via e-mail by [clicking here](#) or Lynette Kennard via e-mail by [clicking here](#).

Thank you,



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