

Step 1: Locate the Contract

Go to the “View Contract Forms” page and find the contract you want to amend.

✓ The contract must have a status of **Executed** — only executed contracts can be amended.

⚠ If the contract is in any other status, the Amend option will not be available.

Step 2: Click Amend in the Action column

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

Agency Dashboard >
Agency Profile >
View Contract Forms 1 >
FAQs >

View Contract Forms

Before you generate a new contract, please check the table below to see if one has already been created. [Generate Form](#)

Search: Show 10 entries

Last Updated	Fiscal Year	Last Updated By	Status	Audit Report Letter	Action
07/16/2025	2026	Kateri Agency	Executed		Contract Approval Letter Amend

< Previous 1 Next >

Showing 1 to 1 of 1 entries

2 Click here to create an amendment

Step 3: Confirm Compensation Changes

A pop-up will appear asking: “Is there a change in compensation?”

- Select Yes if the cost or level of effort is changing - for example, if you're adding a federal single audit or increasing hours.
- Select No if your amendment is for a different reason, such as extending the contract or updating the firm name.

Then click **Create** to continue with the amendment or **Cancel** to go back the View Contract Forms page

Casey Rivera | Logout

View Contract Forms

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Last Updated	Fiscal Year	Last Updated By	Status	Audit Report Letter	Action
07/16/2025	2026	Kateri Agency	Executed		Contract Approval Letter Amend

< Previous 1 Next >

Showing 1 to 1 of 1 entries

2 Click here to create an amendment

Create Contract Amendment

Is there a change in compensation?

☒ Yes ☐ No

[Create](#) [Cancel](#)

Step 4: Make changes to the Fee and Hour Breakdown Table

The next page will display the contract form where you can make your changes.

- Change in Compensation: Use the Fee and Hour Breakdown section to update revised hours, cost, or scope (e.g., adding a federal single audit).

Before

VI Fee and Hour Breakdown

Do not use commas - numbers only

Category	[Year 1] Hours	[Year 1] Cost
Financial Statement Audit	50	\$5,190.00
Financial Statement Preparation	20	\$2,060.00
Federal Single Audit		\$0.00
Other allowed non-audit services		\$0.00
Component Units		\$0.00
Other		\$0.00
SUBTOTAL		\$7,250.00
Gross Receipts Tax		\$571.00
TOTAL	70	\$7,821.00



After

VI Fee and Hour Breakdown

Do not use commas - numbers only

Category	[Year 1] Hours	[Year 1] Cost
Financial Statement Audit	55	\$5,900.00
Financial Statement Preparation	20	\$2,060.00
Federal Single Audit	80	\$4,000.00
Other allowed non-audit services		\$0.00
Component Units		\$0.00
Other		\$0.00
SUBTOTAL		\$11,960.00
Gross Receipts Tax		\$871.00
TOTAL	155	\$12,831.00

Step 5: Complete Contract Amendment Section

In this section, you'll provide the details of the amendment:

Contract Amendment

Is there a change in compensation?

☒ Yes ☐ No

Verify "Yes" is selected

Original Contract Date: 07/24/2025

This will be prefilled for you

Section that is to be Deleted in its Entirety:

3.C

Enter 3.C

Changes to Scope of Work:

C. Total compensation will consist of the following: Services Amounts (1) Financial statement audit \$5,900 (2) Federal Single Audit \$4000(3) Financial statement preparation \$2060 (4) other non-audit services, such as depreciation schedule updates \$0 (5) Other (i.e. component units, specifically identified \$0 Gross receipts tax \$871

Paste Section C. and fill in your corresponding amounts from the Fee and Hour Breakdown table

And/Or Upload File:

Choose File No file chosen

No files found

Save Information >

Preview ✓

VI Fee and Hour Breakdown

Do not use commas - numbers only

Category	[Year 1] Hours	[Year 1] Cost
Financial Statement Audit	55	\$5,900.00
Financial Statement Preparation	20	\$2,060.00
Federal Single Audit	80	\$4,000.00
Other allowed non-audit services		\$0.00
Component Units		\$0.00
Other		\$0.00
SUBTOTAL		\$11,960.00
Gross Receipts Tax		\$871.00
TOTAL	155	\$12,831.00

C. Total compensation will consist of the following: Services Amounts (1) Financial statement audit \$ (2) Federal Single Audit \$ (3) Financial statement preparation \$ (4) other non-audit services, such as depreciation schedule updates (5) Other (i.e. component units, specifically identified \$ Gross receipts tax \$ Total Compensation \$, including applicable gross receipts tax.

- If you are a **State Agency or other ACFR Components** that require a federal Single Audit, follow the instructions in Step 6a.
- If you are a **non-ACFR agency** that requires a federal Single Audit and are choosing to submit Single Audit reports under a separate cover, follow the instructions in Step 6b.

Step 6a: Add contract language for State Agencies and other ACFR Components with single audits

Once the compensation change paragraph has been inserted, add the amendment language for **State Agencies and other ACFR Components with single audits** directly below it in the “Changes to Scope of Work” section.

Contract Amendment

Is there a change in compensation?

☒ Yes ☐ No

Original Contract Date: 07/24/2025

Once the compensation change paragraph has been inserted, paste the amendment language for State Agencies and other ACFR components directly below it in the "Changes to Scope of Work" section

Section that is to be Deleted in its Entirety:

3.C

Changes to Scope of Work:

C. Total compensation will consist of the following: Services Amounts (1) Financial statement audit \$7900 (2) Federal Single Audit \$4000 (3) Financial statement preparation \$2060 (4) other non-audit services, such as depreciation schedule updates \$0 (5) Other (i.e. component units, specifically identified \$0 Gross receipts tax \$871.

This contract is being amended pursuant to guidance issued by the Office of the State Auditor due to the Federal Government delay in issuing a Final Version of the 2025 Uniform Guidance. All affected state agencies and ACFR components are granted an exception to the “one cover” requirement prescribed at 2.2.2.10(T)(4) NMAC and are required to submit separate financial and single audit reports.

- a) The Financial Audit report is due to the OSA no later than (insert due date, either December 1, 2025 or December 15, 2025, applicable to type of agency).
- b) The Single Audit report due date will be determined by the OSA once the Final Uniform Guidance Compliance Supplement has been released.
- c) To ensure compliance with NMSA 1978 12-6-14(B) “Contract Audits” and 2.2.2.8(M) NMAC “Progress Payments” Financial Audits and Single Audits shall be treated separately because two reports will be submitted to the OSA. Progress payment for up to 70% of either the Financial Audit or Single Audit may be made without OSA approval.
 - 1. Up to 85% of the Financial Audit contract cost may be paid, without OSA approval, upon the submission of the Financial Audit Report. The remaining 15% of the Financial Audit contract cost may be paid according to 2.2.2.8(M)(3) NMAC.
 - 2. Up to 85% of the Single Audit contract cost may be paid, without OSA approval, upon the submission of the Single Audit Report. The remaining 15% of the Single Audit contract cost may be paid according to 2.2.2.8(M)(3) NMAC.

All provisions of the Contract not expressly amended in this Amendment remain unchanged.

And/Or Upload File:

Choose File No file chosen

No files found

Save Information >

Preview ✓

Step 7: Preview

Click ‘Save Information’ to save and return at a later time

Click ‘Preview’ to preview the Amendment and submit to the OSA

Step 8: Submit

On the preview page, review the amendment to verify that all entered information is correct. Then click **Save & Notify OSA** to submit the contract for review and approval.

Save & Print ⌵

Save & Notify OSA ⌵

Cancel ✕

Click here to download a copy for your records.

Click here to submit to the OSA for review and approval.

Contract No.

STATE OF NEW MEXICO

Demo State Agency

AUDIT CONTRACT AMENDMENT

Demo State Agency, hereinafter referred to as the "Agency," and

Real Time Solutions Testing Firm, hereinafter referred to as the "Contractor," agree:

1. RECITALS.

Agency and Contractor are parties to that certain Audit Contract dated 07-24-2025 (the "Contract"), which they wish to amend pursuant to this Audit Contract Amendment (the "Amendment")

2. AMENDMENTS.

The parties wish to amend the Contract, as follows:

A. Section Fee and Hour Breakdown is deleted in its entirety and the following is substituted in its place:

Additional hours

Step 6b: Add contract language for other agencies that choose to submit Single Audit reports under separate cover

Once the compensation change paragraph has been inserted, add the amendment language for **State Agencies and other ACFR Components with single audits** directly below it in the “Changes to Scope of Work” section.

Contract Amendment

Is there a change in compensation?

☐ Yes

☒ No

Original Contract Date:

07/24/2025

Section that is to be Deleted in its Entirety:

3.C

Changes to Scope of Work:

C. Total compensation will consist of the following: Services Amounts (1) Financial statement audit \$5900 (2) Federal Single Audit \$4000 (3) Financial statement preparation \$2060 (4) other non-audit services, such as depreciation schedule updates \$0 (5) Other (i.e. component units, specifically identified \$0 Gross receipts tax \$871.

This contract is being amended pursuant to guidance issued by the Office of the State Auditor due to the Federal Government delay in issuing a Final Version of the 2025 Uniform Guidance. (Agency Name) has chosen to accept the exception to the “one cover” requirement prescribed at 2.2.2.10(T)(4) NMAC and will submit separate financial and single audit reports.

a) The Financial Audit report is due to the OSA no later than January 20, 2026.

b) The Single Audit report due date will be determined by the OSA once the Final Uniform Guidance has been released.

c) To ensure compliance with NMSA 1978 12-6-14(B) “Contract Audits” and 2.2.2.8(M) NMAC “Progress Payments” Financial Audits and Single Audits shall be treated separately because two reports will be submitted to the OSA. Progress payment for up to 70% of either the Financial Audit or Single Audit may be made without OSA approval.

1. Up to 85% of the Financial Audit contract cost may be paid, without OSA approval, upon the submission of the Financial Audit Report. The remaining 15% of the Financial Audit contract cost may be paid according to 2.2.2.8(M)(3) NMAC.

2. Up to 85% of the Single Audit contract cost may be paid, without OSA approval, upon the submission of the Single Audit Report. The remaining 15% of the Single Audit contract cost may be paid according to 2.2.2.8(M)(3) NMAC.

3. Miscellaneous

All provisions of the Contract not expressly amended in this Amendment remain unchanged.

And/Or Upload File:

Choose File

No file chosen

No files found

Once the compensation change paragraph has been inserted, add the amendment language for other agencies that chose to submit Single Audit reports under separate cover, directly below it in the "Changes to Scope of Work" section.

Replace "(Agency Name)" with your agency name

Step 7: Preview

Click ‘Preview’ to preview the Amendment and submit to the OSA

Click ‘Save Information’ to save and return at a later time

Step 8: Submit

On the preview page, review the amendment to verify that all entered information is correct. Then click **Save & Notify OSA** to submit the contract for review and approval.

Save & Print 

Save & Notify OSA 

Cancel 

Click here to download a copy for your records.

Click here to submit to the OSA for review and approval.

Contract No.

STATE OF NEW MEXICO

Demo State Agency

AUDIT CONTRACT AMENDMENT

Demo State Agency, hereinafter referred to as the "Agency," and

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1. RECITALS.

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2. AMENDMENTS.

The parties wish to amend the Contract, as follows:

A. Section **Fee and Hour Breakdown** is deleted in its entirety and the following is substituted in its place:

Additional hours



You're Done!

You've successfully created and submitted an amendment.

Need help? Contact agencyhelp@osa.nm.gov

For technical support helpdesk@osa.nm.gov