



## State of New Mexico Office of the State Auditor

November 25, 2025

### RE: Award Notification RFP 26-308-SWSLPB-001

Proposals were received on October 10, 2025, for RFP 26-308-SWSLPB-001 Local Public Body Audit and Tier Certification Services. The New Mexico Office of the State Auditor (NM OSA) received seven (7) proposals.

The NM OSA's Evaluation Committee reviewed all proposals and made the recommendation to award contracts to the four highest scoring proposals, which was approved by the State Auditor. Awarded IPAs are Manning Accounting & Consulting Services, LLC, Accounting and Auditing Services, LLC, Baldwin Accounting & Consulting, LLC, and Beasley, Mitchell & Co., LLP. All awarded contracts have been fully executed as of November 25, 2025.

| Evaluation Criteria                                      | High Desert CPAs | Beasley, Mitchell & Co. | MGO - Macia Gini & O'Connell | Manning Accounting & Consulting Services | Baldwin Accounting and Consulting | Carmen S. Anaya | Accounting & Auditing Services |
|----------------------------------------------------------|------------------|-------------------------|------------------------------|------------------------------------------|-----------------------------------|-----------------|--------------------------------|
| Organization Experience - 500 pts avail                  | 413              | 500                     | 463                          | 494                                      | 475                               | 400             | 494                            |
| Organizational References - 200 pts avail                | 91               | 169                     | 200                          | 200                                      | 200                               | 200             | 200                            |
| Mandatory Specifications - Pass/Fail                     | Pass             | Pass                    | Pass                         | Pass                                     | Pass                              | Pass            | Pass                           |
| Letter of Transmittal - Pass/Fail                        | Pass             | Pass                    | Pass                         | Pass                                     | Pass                              | Pass            | Pass                           |
| Campaign Contribution Disclosure Form - Pass/Fail        | Pass             | Pass                    | Pass                         | Pass                                     | Pass                              | Pass            | Pass                           |
| Agency Certification Form - Pass/Fail                    | Pass             | Pass                    | Pass                         | Pass                                     | Pass                              | Pass            | Pass                           |
| Cost - 300 pts avail                                     | 242              | 201                     | 136                          | 216                                      | 300                               | 248             | 285                            |
| <b>Subtotal</b>                                          | <b>746</b>       | <b>870</b>              | <b>799</b>                   | <b>910</b>                               | <b>975</b>                        | <b>848</b>      | <b>979</b>                     |
| NM Resident/Native American Preference - 80 pts          | -                | 80                      | -                            | 80                                       | -                                 | -               | -                              |
| NM/Native American Resident Veteran Preference - 100 pts | -                | -                       | -                            | -                                        | -                                 | -               | -                              |
| <b>Total</b>                                             | <b>746</b>       | <b>950</b>              | <b>799</b>                   | <b>990</b>                               | <b>975</b>                        | <b>848</b>      | <b>979</b>                     |

On behalf of NM OSA, we would like to express our sincere appreciation to everyone who participated in this important procurement.

Thank you,

*Cheryl James*  
Cheryl James, CPO  
ASD Director