

New Mexico Office of the State Auditor**RFP 26-308-SWSLPB-01- Local Public Body Audit & Tier Certification Services****Submitted Questions & Agency Answers**

1. What were the fees for each of the prior year's services being requested?

The range of fees from the three awarded proposals are below.

- Evaluation per entity: \$100
 - Tier 1 Certification: \$100 - \$150
 - Tier 2 Certification: \$100 - \$1,000
 - Tier 3 Agreed Upon Procedures (AUP): \$1800 - \$4,300
 - Tier 4 AUP: \$3,200 - \$5,300
 - Tier 5 AUP: \$4,800 - \$6,300
 - Tier 6 AUP, including compilation of financial statements and preparation of a financial report consistent with agreed-upon procedures: \$9,500
 - Financial Statement Preparation \$3,500
2. What was the New Mexico Gross Receipts Tax (NMGR) percentage in the prior year?
 - a. GR was determined by the location within NM that the work was conducted. Please see the current New Mexico Gross Receipts Location Code and Tax Rate Schedules, including Out-of-State Business gross receipts tax rates at <https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>.
 3. Can information regarding the 300 non-compliant SLPBs be provided (such as name, address) to assist us to better identify potential travel costs etc.?
 - a. The non-compliant SLPBs are located across the state of New Mexico, primarily in rural areas. Unfortunately, there is not a comprehensive list of these entities available.
 4. Which SLPBs have used the program/service for their reporting needs?
 - a. The SLPBs who used the services were primarily Acequia, Mutal Domestic Water Consumer Associations/Wastewater, Land Grants, and SWCD with annual revenues under \$500,000. We recommend that all Offerors review information

on Small Local Bodies found on the OSA website at <https://www.osa.nm.gov/slpb/> and the Tiered System Reporting guidance found at <https://www.osa.nm.gov/tiered-system-reporting/>.

5. Is there anything specifically that you are looking for in a potential new professional services firm?
 - a. OSA is looking for contractors who are willing to work with diverse communities and people with various levels of accounting and finance experience. The majority of small local public bodies are run by volunteers with limited resources.
6. Are the services conducted remotely, using a hybrid model, or in-person full-time?
 - a. In FY25, the services were primarily provided remotely with only a few SLPBs needing onsite services. However, if a contract is awarded, the Awardee(s) will be expected to deliver the services in a manner that meets the needs of the SLPB and there are still some entities in the State of New Mexico that have limited access to the technology required for remote services.
7. Is the majority of supporting documentation maintained electronically (e.g. PDF), such as checks, vendor invoices, cash receipts, timecards, personnel files?
 - a. Primarily supporting documentation by SLPBs is maintained electronically, however, not all entities have access to the technology to scan and make electronic files and may only have hard copy documents.
8. Who were the IPAs for this year?
 - a. No contracts have been awarded yet this fiscal year (FY26). For information on the FY25 awardees, please see the Award Notification link under the FY25 RFP 001 – Local Public Body Audit & Tier Certification Services at <https://www.osa.nm.gov/rfps/>.

The OSA encourages all interested Offerors to take a look at the following link to view the questions asked in last year's RFP, which remain relevant to this year's RFP.

<https://www.osa.nm.gov/wp-content/uploads/2024/07/RFP-25-308-SWLPB-01-Submitted-Questions-Answers-7.26.24.pdf>