

NM Office of the State Auditor 2026 Approved Firm List (7/7/2026)

PLEASE NOTE: In accordance with 2.2.2.8(D) NMAC, certain audit firms on this list may be under State Auditor-imposed restrictions. The State Auditor has formally notified those firms of their restricted status. The restrictions may 1) limit the number of audits or tiered system agreed-upon procedures engagements (AUP) an audit firm may conduct in calendar year 2026; or 2) prohibit the audit firm from entering into a financial audit services or AUP contract with any agency until the OSA receives certain required documentation from the audit firm. Please be aware that the OSA will disapprove an agency's OSA-Connect draft audit contract for a firm that is under restriction if 1) the audit or AUP for which the firm is recommended will exceed the number of audits or AUPs that firm is allowed to conduct; or 2) the OSA has not received certain documentation required to approve the audit firm to conduct financial audits or AUPs.

Accounting & Auditing Services, LLC

Type	AUP's
Contact	Steve Archibeque
Address	PO Box 24164, Santa Fe, NM 87502
Phone	505-920-4024
Email address	nmauditors@gmail.com
Additional address	817 Camino Vistas Encantada, Santa Fe, NM 87507

Accounting & Financial Solutions, LLC

Type	Audits, AUP's & Performance Audits
Contact	Terry Ogle
Address	4801 N Butler, Ste. 8101, Farmington, NM 87401
Phone	505-566-1900
Fax	505-566-1911
Email address	afs@afsolutions-cpa.com

Alvan E. Romero, LLC

Type	AUP's
Contact	Alvan E. Romero
Address	2319 Rozinante Dr., NW, Albuquerque, NM 87104
Phone	505-350-1933
Email address	aromero8@comcast.net

Audit & Compliance Services, LLC

Type	Audits and AUP's
Contact	Carlos Lobato
Address	116 S Silver Ave., Deming, NM 88030
Phone	575-936-4183
Email address	carlos@acs-rsl.com
Web page address	www.acs-rsl.com

Baker Tilly US, LLP

Type	Audits, AUP's & SOC
Contact	Kory Hoggan
Address	6565 Americas Parkway NE, Suite 600, NW, Albuquerque, NM 87110
Phone	575-878-7200
Email address	kory.hoggan@bakertilly.com
Web page address	www.bakertilly.com

NM Office of the State Auditor 2026 Approved Firm List (7/7/2026)

Baldwin Accounting & Consulting, LLC

Type Audits and AUP's
 Contact Lee Baldwin
 Address PO Box 91781 Albuquerque, NM 87109
 Phone 505-225-2246 ext.1001
 Email address lbaldwin@baldwin-cpa.com
 Web page address baldwin-cpa.com
 Additional address 5801 Osuna Rd. NE, Suite A-107,
 Albuquerque, NM 87109

Beasley, Mitchell & Co., LLC

Type Audits, AUP's & Performance Audits
 Contact Dahlia Garcia
 Address PO Box Drawer 550, Las Cruces, NM 88004
 Phone 575-528-6700
 Fax 575-528-6775
 Email address garciadp@bmc-cpa.com
 Web page address www.bmc-cpa.com
 Additional address 509 South Main, Ste. A, Las Cruces, NM 88004

BDO USA, P.C.

Type Audits, AUP's, Performance Audits & SOC
 Contact Blake Wilson
 Address 600 North Pearl, Suite 1700, Dallas, TX 75201
 Phone 214-259-1497
 Email address bwilson@bdo.com
 Web page address www.bdo.com

Burt & Company, CPAs, LLC

Type AUP's
 Contact Tammy S. Jaramillo
 Address 4101 Indian School Road, NE, Suite 440, Albuquerque, NM 87110
 Phone 505-265-6604
 Fax 505-268-9931
 Email address tjaramillo@burtcpa.com
 Web page address www.burtcpa.com
 Additional address 630 Paseo del Pueblo Sur, Suite 175, Taos, NM 87571

Carmen S. Anaya, LLC

Type AUP's
 Contact Carmen S. Anaya
 Address 1228 Walsh St., SE, Rio Rancho, NM 87124-2959
 Phone 505-933-3057
 Email address carmensanaya@outlook.com

Carr, Riggs & Ingram, LLC

Type Audits, AUP's, Performance Audits & SOC
 Contact Alan D. "A.J." Bowers, Jr.
 Address 2424 Louisiana Blvd NE, Suite 300, Albuquerque, NM 87110

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Phone 505-883-2727
 Fax 505-884-6719
 Email address abowers@CRLcpa.com
 Web page address www.CRLcpa.com
 Additional address 810 E. Yandell Dr., El Paso, TX 79902
 Additional address 115 South Florida Ave., Suite E, Alamogordo, NM 88310
 Additional address 2403 82nd Street, Lubbock, TX 79423
 Additional address 201 S. Halagueno St., Carlsbad, NM 88220
 Additional address 400 N. Pennsylvania, Suite 800, Roswell, NM 88201
 Additional address 1801 N. Del Paso, Hobbs, NM 88240
 Additional address 1227 S. St. Francis Dr., Suite B, Santa Fe, NM 87505
 Additional address 910 Colonial Parkway, Clovis, NM 88101

Clifford, Ross & Cooper, LLC

Type Audits, AUP's, & Performance Audits
 Contact Denise S. Cooper
 Address 1155 Commerce Suite E, Las Cruces, NM 88011
 Phone 575-524-1040
 Fax 575-647-1136
 Email address dscooper@cliffordcpa.com
 Web page address www.cliffordandross.com

CliftonLarsonAllen, LLP

Type Audits, AUP's & Performance Audits
 Contact Matt Bone or Laura Beltran-Schmitz
 Address 6501 Americas Parkway NE, Suite 500, Albuquerque, NM 87110
 Phone 505-842-8290
 Fax 505-842-1568
 Email address matthew.bone@claconnect.com; laura.beltran-schmitz@claconnect.com
 Web page address www.CLAconnect.com

Cordova CPAs, LLC

Type Audits, AUP's & Performance Audits
 Contact Bobby Cordova
 Address PO Box 10800, Albuquerque, NM 87184-0800
 Phone 505-264-9794
 Email address bobby@cordovacpas.com
 Web page address www.cordovacpas.com

Crowe LLP

Type Audits, AUP's, Performance Audits & SOC
 Contact Kevin W. Smith
 Address 225 West Wacker Dr., Suite 2600, Chicago, Illinois 60606
 Phone 630-586-5321
 Email address kevin.w.smith@crowe.com
 Web page address www.crowe.com

NM Office of the State Auditor 2026 Approved Firm List (7/7/2026)

Dan Austin, CPA, PC

Type	Audits & AUP's
Contact	Dan Austin
Address	700 Mechem Drive, Ste. 15, Ruidoso, NM 88345
Phone	575-257-0081
Fax	575-257-1395
Email Address	dan@dacpanm.com
Web page address	www.dacpanm.com

Dauby O'Connor & Zaleski, LLC

Type	Audits, AUP's & Performance Audits
Contact	Greg Wasiak
Address	501 Congressional Blvd., Carmel, IN 46032
Phone	317-848-5700
Email Address	gwasiak@dozllc.com
Web page address	www.dozllc.com
Additional address	9430 Research Blvd., Ste. 310, Austin, TX 78759

DZA (Dingus, Zarecor & Associates, PLLC)

Type	Audits & AUP's
Contact	Kami Matzek
Address	12015 E Main Street, Spokane Valley, Washington 99206
Phone	509-242-0874
Fax	509-242-0877
Email address	dzafirmacct@dzacpa.com
Web page address	www.dzacpa.com

Eide Bailly, LLP

Type	Audits, AUP's, Performance Audits & SOC
Contact	Lealan Miller
Address	877 W Main St., Ste 800, Boise ID 83702
Phone	208-383-4756
Fax	208-344-7435
Email address	lmiller@eidebailly.com
Web page address	www.eidebailly.com

Fierro & Fierro, PA

Type	Audits, AUP's, Performance Audits
Contact	Dominic Fierro
Address	527 Brown Road, Las Cruces, NM 88005-2948
Phone	575-525-0313
Fax	575-525-9708
Email address	ed@fierrocpa.com
Web page address	www.fierrocpa.com

Forvis Mazars, LLP

Type	Audits, AUP's, Performance Audits & SOC
Contact	Lindsey Oakley
Address	910 E. St. Louis Street, Ste 400, Springfield, Missouri 65806

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Phone 417-831-7283
 Email address lindsey.oakley@FORVIS.com
 Web page address www.FORVIS.com

Fox, Garcia & Company LLC

Type Audits, AUP's & Performance Audits
 Contact Diane Fox
 Address 18 Riva Ridge, Big Springs, TX 79720
 Phone 432-816-6342
 Email address diane@foxgarcia.cpa

High Desert CPA's, LLC

Type Audits & AUP's
 Contact Antonio Baca
 Address PO Box 36846, Albuquerque, NM 87176-6846
 Phone 505-219-1620
 Email address admin@hdcpanm.com

Hinkle + Landers, PC

Type Audits & AUP's
 Contact Farley Vener
 Address 2500 9th Street NW, Albuquerque, NM 87102
 Phone 505-883-8788
 Fax 505-883-8797
 Email address fvener@HL-cpas.com
 Web page address www.HL-cpas.com
 Additional address 404 Brunn School Rd., Bldg B, Santa Fe, NM 87505

HMS, a Gainwell Technologies Company

Type Medicaid overpayment audits
 Contact Melissa Rhoades
 Address 5615 High Point Drive, Irving, TX 75038
 Phone 531-600-0643
 Email address melissa.rhoades@gainwelltechnologies.com
 Web page address <https://hms.com/>

James L. Hartogensis, CPA, LLC

Type Audits & AUP's
 Contact James Hartogensis
 Address PO Box 67315, Albuquerque, NM 87193-7315
 Phone 505-280-9081
 Email address jhartocpa@msn.com
 Web page address www.jhartoCPA.com

Jaramillo Accounting Group, LLC

Type Audits, AUP's & Performance Audits
 Contact Audrey J. Jaramillo
 Address 4700 Lincoln Rd NE, Albuquerque, NM 87109
 Phone 505-323-2035

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Email addresses audrey@jag.cpa reports@jag.cpa
 Web page address www.JAG.CPA

KPMG, LLC

Type Audits, AUP's & SOC
 Contact John Bunnell
 Address 6565 Americas Parkway NE, Ste. 700, Albuquerque, NM 87110
 Phone 505-884-3939
 Fax 505-212-5339
 Email address jbunnell@kpmg.com
 Web page address www.kpmg.com

Loftis & Lovato

Type Audits & AUP's
 Contact Frank Lovato
 Address 5501 Eagle Rock Ave., Suite C-5, Albuquerque, NM 87113
 Phone 505-293-5009
 Fax 505-293-3597
 Email address flovato@loftiscpas.com
 Web page address www.loftiscpas.com

Macias, Gini & O'Connell LLP

Type Audits, AUP's & Performance Audits
 Contact Vernon Moore
 Address 2029 Century Park East, Suite 1500, Los Angeles, CA 90067
 Phone 949-296-4326
 Email alouie@mgocpa.com
 Web page address www.mgocpa.com

Manning Accounting and Consulting Services, LLC

Type Audits & AUP's
 Contact Bye Manning
 Address PO Box 736, Kirtland, NM 87417
 Phone 505-598-3135
 Fax 505-589-3136
 Email address bmanning@manningacs.com
 Web page address www.manningacs.com
 Additional address 21 Road 6298, Kirtland, NM 87417

Mauldin & Jenkins

Type Audits, AUP's, Performance Audits & SOC
 Contact David Irwin
 Address 200 Galleria Parkway, Suite 1700, Atlanta, GA 30339
 Phone 800-277-0050
 Email address dirwin@mjcpcpa.com
 Web page address www.mjcpcpa.com
 Fax 478-464-8051

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Mehnert Accounting Services, LLC

Type Audits & AUP's
 Contact Justin Mehnert
 Address 107 Padilla Rd., Belen, NM 87002
 Phone 505-492-7787
 Email address justin@masnm.com
 Web page address <https://masnm.com/>

MP Group, Inc.

Type Audits & AUP's
 Contact Donna Peace
 Address 8500 Menaul NE, A-130, Albuquerque, NM 87112
 Phone 505-340-2020
 Fax 505-275-5968
 Email address dpeace@mpgroup-cpa.com
 Web page address www.mpgroup-cpa.com

Myers and Stauffer LC

Type Audits, AUP's & Medicaid
 Contact Robert Hicks
 Address 4906 Alameda Blvd NE #B, Albuquerque, NM 87113
 Phone 800-374-6858
 Email address bhicks@mslc.com
 Web Page address www.myersandstauffer.com

Novogradac & Company, LLP

Type Audits, AUP's & Performance Audits
 Contact John Sciarretti
 Address 1160 Battery Park Street, East Building, Suite 225, San Francisco, CA 94111-1216
 Phone 415-356-8000
 Fax 415-356-8001
 Email address compliance@novoco.com
 Web page address www.novoco.com

Pattillo, Brown & Hill, LLP

Type Audits, AUP's & Performance Audits
 Contact Chris Garner
 Address 5310 Homestead Rd. NE, Ste.100 B, Albuquerque, NM 87110
 Phone 505-266-5904
 Fax 505-268-6444
 Email address chris.garner@pbhcpa.com
 Web page address www.pbhcpa.com

Plante & Moran, PLLC

Type Audits, AUP's & SOC
 Contact Jean Young
 Address 1111 Michigan Avenue, Columbus, Ohio 43215
 Phone 517-332-6200
 Email address jean.young@plantemoran

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Web page address www.plantemoran.com

Porch & Associates, LLC

Type Audits & AUP's
 Contact Thad Porch
 Address 10612 Royal Birkdale NE, Albuquerque, NM 87111
 Phone 505-934-2452
 Fax 888-874-9330
 Email address porch.contracting@porchcpa.com
 Web page address www.porchcpa.com

Pulakos CPA, P.C.

Type Audits & AUP's
 Contact Jake Dopson
 Address 6753 Academy NE, Albuquerque, NM 87109
 Phone 505-338-1500
 Email address jdopson@pulakos.com

R. Shane Chance, CPA, PC

Type AUP's
 Contact R. Shane Chance
 Address PO Box 341, Aztec, NM 87410
 Phone 505-334-4375
 Fax 505-334-1850
 Email address shane@chancecpa.com
 Web page address www.chancecpa.com
 Additional address 1000 W Aztec Blvd., Aztec, NM 87410

REDW, LLC

Type Audits, AUP's & Performance Audits
 Contact Stephen Montoya
 Address 8801 Horizon Blvd NE, Suite 401, Albuquerque, NM 87113
 Phone 505-998-3200
 Fax 505-998-3333
 Email address smontoya@redw.com
 Web page address www.redw.com

Rice & Associates, CPA

Type Audits, AUP's & Performance Audits
 Contact Pamela A. Rice
 Address 11805 Menaul NE, Albuquerque, NM 87112
 Phone 505-292-8275
 Fax 505-294-8904
 Email address riceandassociates@comcast.net

Romero & Weiner, P.C.

Type Audits & AUP's
 Contact Jeremy F. Romero
 Address 460 Saint Michaels Dr., Suite 1201, Santa Fe, NM 87505

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Phone 505-424-7200
 Fax 505-424-8500
 Email address jromero@rawcpas.com
 Web page address www.rawcpas.com

Scott Northam, CPA, PC

Type Audits & AUP's
 Contact Scott Northam
 Address 1035 Mechem Drive, Ruidoso, NM 88345
 Phone 575-258-5559
 Fax 575-258-5570
 Email address scott@scottnorthamcpa.com
 Web page address www.scottnorthamcpa.com

SJT Group, LLC

Type Audits & AUP's
 Contact Joshua Trujillo
 Address 4811 Hardware Dr. NE, Suite E-4, Albuquerque, NM 87109
 Phone 505-312-8702
 Email address jtrujillo@sjtgroupcpa.com
 Web page address www.sjtgroupcpa.com

Southwest Accounting Solutions

Type Audits & AUP's
 Contact Robert Peixotto
 Address 6000 Uptown Blvd, Suite 490, Albuquerque, NM 87110
 Phone 505-610-4455
 Email address rp@swascpa.com

The Adams Group, LLC

Type Audits & AUP's
 Contact Ryan Graham
 Address 6000 Greenwood Plaza Blvd., Ste 115, Greenwood Village, CO 80111
 Phone 710-398-6285
 Email ryan@tagcpaco.com
 Web page address www.tagcpaco.com

TKM, LLC (Formerly Kubiak Melton & Assoc., LLC)

Type Audits, AUP's & Performance Audits
 Contact Daniel Trujillo
 Address 6747 Academy Rd. NE, Suite A, Albuquerque, NM 87109
 Phone 505-822-5100
 Fax 505-822-5106
 Email address dtrujillo@tkm.cpa
 Web page address www.tkm.cpa

UHY LLP

Type Audits, AUP's, Performance Audits & SOC

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Contact	Jack Reagan
Address	8601 Robert Fulton Dr., Ste. 210, Columbia, Maryland 21046
Phone	410-423-4800
Fax	410-381-5538
Email address	jreagan@uhy-us.com
Web page address	www.uhy-us.com

Watts CPA, P.C.

Type	Audits & AUP's
Contact	Brad Watts
Address	911 Wyoming Avenue, El Paso, TX 79902
Phone	915-799-0994
Fax	877-622-0959
Email address	brad@wattscpapc.com
Web page address	www.wattscpapc.com

Weaver and Tidwell, LLP

Type	Audits, AUP's, Performance Audits & SOC
Contact	Dana Burris
Address	4400 Post Oak Parkway, Ste.1100, Houston, TX 77027
Phone	817-332-7905
Email address	dana.burris@weaver.com
Web page address	www.weaver.com
Additional address	2300 N. Field St., Ste 1000, Dallas, Texas 75201

Willoughby & Willoughby CPAs, PC

Type	Audits, AUP's & Performance Audits
Contact	De'Aun Willoughby
Address	225 Innsdale Terrace, Clovis, NM 88101
Phone	855-253-4313
Fax	855-253-4343
Email address	deaun@wwcpa.tax
Web age address	www.wwcpa.tax

Woodard, Cowen & Co.

Type	Audits & AUP's
Contact	D. Brent Woodard
Address	PO Box 445, Portales, NM, 88130
Phone	575-356-8564
Fax	575-356-2453
Email	woodardcowen@yucca.net
Additional address	118 West 2nd Street, Portales, NM 88130
Additional address	116 East Grand Ave., Clovis, NM 88101

Zlotnick & Sandoval, PC

Type	Audits & AUP's
Contact	Richard Sandoval
Address	1 Calle Medico, Santa Fe, NM 87505

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Phone 505-982-3894
Fax 505-982-3818
Email address rick@zlscpa.com
Web page address www.zlscpa.com