

**NEW MEXICO LAW OFFICES OF THE PUBLIC DEFENDER  
FISCAL YEAR 2017-2019 AUDIT  
REQUEST FOR QUOTES**

**PURPOSE**

The New Mexico Law Offices of the Public Defender is requesting written quotes from Independent Public Accountants licensed to do business in New Mexico to perform its annual audit for the fiscal year ending June 30, 2017, June 30, 2018, and June 30, 2019.

**DEPARTMENT OVERVIEW**

The New Mexico Law Offices of the Public Defender's mandate is to fulfill New Mexico's constitutional and statutory guarantees of providing criminal defense legal services for indigent adults and juveniles charged with criminal/delinquent acts in New Mexico's trial and appellate courts. The New Mexico Public Defender Act, Sections 31-15-1 through 31-15-12, NMSA 1978, requires the department to provide indigent criminal defense representation that complies with constitutional standards of effective representation under the V and VI Amendments of the United States Constitution and Article II, Sections 14, 15 and 18 of the New Mexico State Constitution.

The Chief Public Defender, an attorney who is directly appointed by the Public Defender Commission, oversees a statewide agency which is New Mexico's largest law firm. The department provides legal services in every county and every judicial district in New Mexico.

**DEPARTMENT OVERVIEW – FINANCIAL**

The department's adjusted budget for fiscal year 2017 is \$47,639,900 and is comprised of:

\$47,389,900	General Fund
\$250,000	Department Automation Special Revenue Fund

The department has the following governmental fund types:

**Governmental**

General Fund – The general operating fund of the department used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – Used to account for application fee revenues. This is a non-reverting fund with legal restrictions on allowable expenditures.

Automation Special Revenue Fund – Client Application fees collected to supplement agency Information Technology expenditures.

**Fiduciary**

Agency Fund – Used to account for the reimbursement from clients who receive legal representation after a determination is made that the person was not indigent and the client chooses to pay for services. Any amounts recovered revert, less collection agent fees, to the state general fund.

**ELIGIBLE ENTITIES**

Interested firms must be licensed to do business in the State of New Mexico as a Certified Public Accountant AND be an approved IPA by the State Auditor through the submittal and approval of a "Firm Profile". All eligible entities must appear on the State Auditors list of approved firms.

WORK REQUESTED

The New Mexico Law Offices of the Public Defender is seeking a contractor to provide professional auditing services to include:

1. Financial Statement Audit
2. Financial Statement Preparation
  - a. Government Wide and Fund Financial Statements, to include by not limited to; Statement of Net Position, Statement of Activities, Balance Sheet, Changes in Net Position, Statements of Revenue and Expenditures, and changes in Fund Balance. Preparation of draft financial statements based on management’s chart of accounts and trial balance and any adjusting, correcting, and closing entries that have been approved by management; preparing draft notes to the financial statements based on information determined and approved by management;
  - b. Preparing a trial balance based on management’s chart of accounts;
  - c. Proposing adjusting and correcting entries that are identified during the audit so long as management makes the decision on accepting the entries;
  - d. Technical support in preparation of the Management Discussion and Analysis (MD&A).
3. Non-routine services.
  - a. Provide expertise and guidance in solving prior year audit findings and the qualified audit.

The audit shall be conducted in accordance with generally accepted auditing standards, government auditing standards, the provision of OMB Circular A-133, Single Audit Act and the State Auditor’s Rules and Regulations.

FORMAT FOR PROPOSAL

Proposal will be evaluated based on the following criteria: Therefore, proposals/quotes must contain sufficient information to be evaluated on these criteria.

Capability of Firm		Possible Points
	The firm has the resources to perform the type and size of audit required	10
	The firm meets independence standards to perform audit	10
	Organization and completeness of proposal	10
Work Requirement & Audit Approach		
	Proposal contains a sound technical plan and realistic estimate of time to complete major segments of audit: planning, interim fieldwork, fieldwork, and reporting	10
	Plans for using agency staff	5
	If the proposal or bid is for a multi-year contract, approach for planning and conducting the work efforts of subsequent years	10
Technical Experience		
	Governmental audit experience of the on-site manager	15
	Audit team experience – specialization in state agency audits	10
Cost		
	Total cost of Audit Service Outline in the Request for Quote for three year proposal	20
		Total Possible 100

Compensation must be broken down by the following elements:

	1 <sup>st</sup> Year		2 <sup>nd</sup> Year		3 <sup>rd</sup> Year	
	Fiscal Year Ended 6/30/2017		Fiscal Year Ended 6/30/2018		Fiscal Year Ended 6/30/2019	
SERVICES	Hours	Cost	Hours	Cost	Hours	Cost
1. Financial statement audit						
2. Financial statement preparation						
3. Other allowed non-routine services						
Subtotal						
Gross Receipts Tax						
Total Compensation						

A Federal Single Audit is not applicable.

Interested IPA's shall submit the written quote for review by close-of-business, Monday, May 1, 2017 to:

Shelley Espinoza, Chief Financial Officer  
 NM Law Offices of the Public Defender  
 301 N. Guadalupe St, Suite 101  
 Santa Fe, N.M. 87501  
 (505) 395-2869 (Office)  
[shelley.espinoza@lopdm.us](mailto:shelley.espinoza@lopdm.us)

Or

Janelle Gonzales, Senior Accountant/Auditor  
 NM Law Offices of the Public Defender  
 301 N. Guadalupe St, Suite 101  
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