



TAOS COUNTY
REQUEST FOR PROPOSALS (RFP)

Audit Services

RFP 2026-5

**RESPONSES MUST BE ELECTRONICALLY
SUBMITTED:**

<https://procurement.opengov.com/portal/taoscounty>

Issue Date: Thursday, April 2, 2026

Taos County Chief Procurement Officer: Elsa Vigil

E-mail: elsa.vigil@taoscountynm.gov

Web Address: www.taoscounty.org

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1. 1. Introduction

1.1. 1.1. Summary

Taos County (hereinafter referred to as "Agency") is soliciting proposals from qualified, independent certified public accounting firms to provide professional audit services for the Agency's financial governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the General Fund and major special revenue fund of Taos County.

The purpose of this solicitation is to establish a contract for comprehensive annual financial audits, compliance audits, and related professional services in accordance with generally accepted auditing standards (GAAS), generally accepted government auditing standards (GAGAS) as set forth by the Comptroller General of the United States (the "Yellow Book"), and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Pursuant to the Audit Act, Section 12-6-3 (A) NMSA 1978:

The financial affairs of every agency should be thoroughly examined and audited each year by the State Auditor, personnel of his office designated by him, or by independent auditors approved by him.

The audits shall be conducted in accordance with government auditing standards including compliance with pertinent State Statutes, Rules and Regulations, and the provisions of Audit Rule 2026 – Requirements for Contracting and Conducting Audits of Agencies (2.2.2 NMAC), and other applicable pronouncements as listed in 2.2.2 NMAC.

The contract term shall commence upon execution by all parties and written approval by the New Mexico State Auditor and shall remain in effect for one (1) year from the State Auditor's Signature approval date. In accordance with Section 13-1-150, NMSA 1978 (Multi-term Contracts), Taos County is requesting a multi-year proposal to provide services for a total of four (4) years. However, each renewal term of one (1) year must be by the mutual written agreement of the parties and must have the written approval of the state auditor.

The firm selected will be expected to provide objective analysis, recommendations, and professional opinions regarding the Agency's financial statements, internal controls, compliance with applicable laws and regulations, and overall financial management practices.

1.2. 1.2. Background

Proposal Information

Copies of the Request for Proposal may be obtained via the County's eProcurement Portal. The proposal opening time shall be according to our clock. **No proposals will be accepted after the time and date established herein, except by written addenda.**

Only **electronic proposals** received via the County's eProcurement Portal will be accepted by the Purchasing Department; The County assumes no responsibility for proposals being improperly routed.

The proposer is required to signify whether the proposal complies with the specifications listed above. Please identify any items which your firm would not be able to accomplish from the tasks listed above.

Proposals must include complete information covering all of the above items to enable the evaluators to make accurate determinations regarding the experience and qualifications. Respondents are encouraged to include samples and any other information that will highlight qualifications of the organization. The highest ranked organization/may be invited to participate in an interview session at Taos County's discretion.

Every effort will be made to adhere to the proposed timeline. You will be contacted if there are any addendums issued for this RFP. Please remember to subscribe to follow this bid so that we are able to contact you during this process.

Procurement Officer:

The County of Taos has designated a Chief Procurement Officer who is responsible for this procurement and whose name, address, and telephone number are listed within this RFP. Any inquiries or requests regarding this procurement should be submitted to the Chief Procurement Officer in writing. Offerors may contact **ONLY** the Chief Procurement Officer regarding the procurement. Other County employees do not have the authority to respond on behalf of the County of Taos.

Elsa Vigil

1.3. 1.3. Contact Information

Elsa Vigil

Chief Procurement Officer

105 Albright Street Ste I

Taos, NM 87571

Email: elsa.vigil@taoscountynm.gov

Phone: [\(575\) 737-6319](tel:(575)737-6319)

Department:

Purchasing

Department Head:

Elsa Vigil

Purchasing Officer

1.4. 1.4. Timeline

Release Project Date	April 2, 2026
Question Submission Deadline	April 7, 2026, 9:00am
Proposal Submission Deadline	April 13, 2026, 11:00am
Proposal Ratings/Interviews/Committee Summary Report	April 14, 2026
Staff Recommendation to Commission	April 21, 2026
Award to Board of County Commissioners	April 21, 2026

2. 2. Legal Notice

Legal Publication

RFP 2026-5

Notice is hereby given that the County of Taos, New Mexico calls for sealed responses for:

Audit Services

Interested parties may Solicitation Packages from the County's e-Procurement Portal at:

<https://procurement.opengov.com/portal/taoscounty/projects/252592>

The sealed responses must be electronically submitted to County's e-Procurement Portal by **11:00 am** Monday, April 13, 2026. Timely submission electronically means that the proposal must be submitted by **11:00 am** Monday, April 13, 2026. Proposal(s) received after 11:00 am will be considered unresponsive.

Taos County reserves the right to reject any or all proposals and waive all formalities.

By Order of the Governing Body Taos County Commission

Elsa Vigil, Chief Procurement Officer

Thursday, April 2, 2026

Publish

04/09/2026- Taos News

04/06/2026 - Albq. Journal

04/07/2026 - Santa Fe New Mexican

P.O. # 50592 The Santa Fe New Mexican

P.O. # 50591 Taos News P.O. # 50593 Albq. Journal

3. 3. Notification of Intent

If you will be responding to this RFP please register and click on "Follow" as a bidder to follow this RFP solicitation via the County's eProcurement Portal at: <https://procurement.opengov.com/portal/taoscounty/projects/252592>. By doing so you are authorizing the Taos County Purchasing Department to send further email correspondence that it deems to be of an urgent nature.

If you will not be responding to this RFP please enter NO BID on the County's eProcurement Portal at: <https://procurement.opengov.com/portal/taoscounty/projects/252592>. By doing so you understand that if you do not submit a proposal, this will not affect your company's status as a potential proponent to Taos County in the future. Also, by entering NO BID your company will not receive any further notices with regard to this RFP.

4. 4. General Conditions

4.1. 4.1. Protest Deadline

Any protest by an Offeror must be timely and in conformance with Section 13-1-172 NMSA 1978 and applicable procurement regulations. The protest shall be submitted in writing within (15) calendar days after knowledge of the facts or occurrences giving rise to the protest. Protests must be written and must include the name and address of the protestor and the request for proposal number. It must also contain a statement of the grounds for protest including appropriate supporting exhibits and it must specify the ruling requested from the Central Purchasing Office. The protest must be delivered to:

Elsa Vigil, Taos County Chief Procurement Officer
105 Albright Street Suite I
Taos, NM 87571

4.2. 4.2. Proposal Forms and Delivery

ALL ORIGINAL PAGES INCLUDED IN THIS REQUEST FOR PROPOSALS MUST BE COMPLETED AND RETURNED AS PART OF THE PROPOSAL DOCUMENT VIA THE [COUNTY'S E-PROCUREMENT PORTAL'S Proposal and Certification](#) SECTION BELOW. Offerors who submit more than one proposal are instructed to complete a separate form for each proposal. Forms may be submitted together, or individually, at the discretion of the Offeror. The forms must be submitted electronically through the County's e-Procurement Portal.

4.3. 4.3. Applicable Law

This contract shall be governed by the Laws of the State of New Mexico, including the New Mexico Procurement Code (NMSA 1978, § 13-1-28 et seq. (as amended) and the ordinances, resolutions, rules and regulations of the County.

4.4. 4.4. Application of Preferences:

This procurement is subject to the application of preferences, pursuant to §13-1-21, NMSA 1978. Offerors are not eligible to receive both a Resident Business Preference and a Resident Veteran Business preference. You can view more information in regards to the application of preferences at the following link:

<http://www.tax.newmexico.gov/Businesses/in-state-veteran-preference-certification.aspx>

4.5. 4.5. Acceptance of Conditions Governing the Procurement:

Submission of a proposal constitutes acceptance of all conditions, terms, and evaluation factors within this RFP.

4.6. 4.6. Amended Proposal

An Offeror may submit an amended proposal before 11:00 am on Monday, April 13, 2026 via the County's eProcurement Portal. Offerors must acknowledge receipt of any addenda via the County's eProcurement Portal. The contents of the latest Offeror submittal will supersede in part or whole the prior submission.

4.7. 4.7. No Obligation

This procurement, nor its award to a vendor, does not obligate Taos County in any way until a valid written contract is executed.

4.8. 4.8. Right to Reject Proposal

The County reserves the right to reject a proposal from any Offeror who has previously failed to perform properly, has caused the County to incur unreasonable costs or expense, failed to complete on time an agreement of a similar nature, or who is not in a position to perform the work governed by this RFP.

4.9. 4.9. Offeror's Right to Withdraw Proposal

The Offeror may request to withdraw a proposal at any time up to the receipt's deadline. The request must be in writing and signed by the Offeror or a duly authorized agent. A proposal which was not withdrawn before the deadline may be binding on the offeror. Approval or denial of such request after the deadline shall be at the sole discretion of Taos County.

4.10. 4.10. Cancellation

This RFP may be canceled at any time and any and all proposals may be rejected in a whole or in part when the Chief Procurement Officer determines such action to be in the best interest of the County.

4.11. 4.11. Ownership of Proposals

All materials submitted in connection with this RFP shall become the property of Taos County.

4.12. 4.12. Responsible Offeror

Taos County shall review the Offeror's qualifications, references, and history, and the County shall be the sole determinant of the acceptability of the offeror to provide the needed goods and/or services.

4.13. 4.13. Interviews

The County reserves the right pursuant to NMSA 13-1-115 to interview and engage in discussions and negotiations with the responsible offerors who submit proposals that the County has determined to be reasonably likely to be selected for award. County further reserves the right to allow revisions in proposals as allowed pursuant to NMSA 13-1-115 in order to obtain the best and final offers and to determine pursuant to NMSA 13-1-117 the proposal that is most advantageous to the County. County may re-evaluate the interviewed offerors as a result of interviews according to the evaluation criteria.

4.14. 4.14. Costs Incurred in Responding

This solicitation does not commit the County to pay any costs incurred in the preparation and submission of proposals or in making necessary studies or designs for the preparation thereof, nor to procure or contract services.

4.15. 4.15. Disclosure of Proposal Contents

A public log will be kept of the names of all Offerors which submitted proposals. The proposals and documents pertaining to the proposals will be kept confidential throughout the duration of the procurement process and until a contract is awarded. At that time, all proposals will be open to the public, except for the material, which has been previously noted and deemed as proprietary or confidential.

4.16. 4.16. Release of Information

Only the County is authorized to release information covered by this RFP. The Offerors must refer to the County any requests to release any information that pertains to the work or activities covered by any action or award related to this RFP.

4.17. 4.17. Proposal Binding for 90 days

Unless otherwise specified, all formal proposals submitted shall be binding for ninety (90) calendar days following bid opening date, unless the bidder, upon request of the Chief Procurement Officer, agrees to an extension.

4.18. 4.18. Authority of Agent

The Contractor represents that the person executing documents on behalf of the Contractor has been duly authorized to do so.

4.19. 4.19. Compensation and Taxes

Taos County is required to pay taxes on services, labor, and/or personal property leases. However, the county is exempt from Gross Receipts Tax (GRT) for the purchase of tangible personal property. Prices shown on the bid proposal shall be exclusive of GRT. Applicable GRTs for items other than tangible personal property shall be shown as a separate amount on each billing made under the contract. A properly issued Type 9 Non-Taxable Transaction Certificate may be obtained from the County that will document the exemption from the GRT.

4.20. 4.20. Additional Costs

The County shall not be responsible to pay for any costs associated with proposal submission, nor for payment of any add-on, addition, or optional equipment or service that has not been authorized in writing by the County.

4.21. 4.21. W-9 Information

Pursuant to Federal Tax Law (Internal Revenue Code, Section 6041), the County is required to obtain a Taxpayer Identification Number (TIN) and a completed W-9 from the successful Offeror; according to Federal Income Tax Law (Internal Revenue Code, Section 3406), failure to furnish this information promptly and correctly (within 30 days) may result in a \$50.00 penalty imposed by the Internal Revenue Service. In addition, the Internal Revenue Service may require the County to withhold 28% of payments made, if the information is not furnished by the successful Offeror. If the successful Offeror's business is classified as a corporation, Tax-exempt Corporation, government agency, or other exempt payee, the County will not file an Annual Information Return (Form 1088 Misc.) on your behalf. However, the law requires your TIN in addition to informing the County of payee type. If classified as an individual or sole proprietor, the TIN is your Social Security Number; otherwise, your Federal Employer Identification Number serves as your TIN.

4.22. 4.22. Proof of Licensing

The County reserves the right to request proof of licensing for which licensure by the State of New Mexico or another agency is required. (i.e. Professional Architect/Engineer, State Bar Member, etc.)

4.23. 4.23. Delivery

Delivery of goods or services, if applicable, shall be FOB-Destination, and shall be specified within the Specifications of this Request for Proposals.

4.24. 4.24. Proposal Irregularities and Formalities

The Taos County Board of Commissioners reserves the right to waive immaterial irregularities and formalities.

4.25. 4.25. Minimum Specifications

Specifications supplied are as minimum standards.

4.26. 4.26. Multiple Awards

The County reserves the right pursuant to NMSA 13-1-153 to make multiple source awards when based on the evaluation criteria, interviews, discussions and negotiations the determination is made that making a single award would sacrifice economy or service and therefore not be most advantageous to the County.

4.27. 4.27. Sample Standard Agreement

Attached is a sample contract. All of the terms and conditions of the sample contract may not be applicable and any award is contingent upon the negotiation of a contract acceptable to the county in its sole discretion. Any contract will include a scope of work based on Section of the RFP.

5. 5. Evaluation Phases

The Taos County Selection Committee (TCSC) will use the following criteria in its review and evaluation of the Proposals

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Firm Qualifications and Experience • Firm's experience in conducting governmental audits in accordance with GAAS, GAGAS, and Uniform Guidance • Number and types of governmental audits performed in the past five (5) years • Experience auditing governmental entities with annual budgets between \$50-150 million, serving populations of 20,000-50,000 residents, and managing federal awards exceeding \$750,000 annually. • Firm's reputation and standing in the professional community • Quality of peer review results • Firm's size, resources, and ability to meet deadlines	Points Based	25 (25% of Total)

2.	Qualifications and Experience of Assigned Personnel • Qualifications, education, and certifications of engagement partner, manager, and key staff • Years of experience in governmental auditing for each team member • Specific experience with audits of similar governmental entities • Continuity and stability of proposed audit team • Adequacy of staffing levels and allocation of hours among staff levels • Compliance with GAGAS continuing education requirements	Points Based	25 (25% of Total)
3.	Audit Approach and Methodology • Understanding of the Agency's operations, accounting systems, and audit requirements • Reliability and Suitability of proposed audit approach and methodology • Adequacy of proposed audit procedures and testing • Use of technology, data analytics, and audit software • Approach to risk assessment and identification of areas requiring special attention • Quality control procedures Approach to communication with Agency staff and management	Points Based	20 (20% of Total)

4.	Proposed Timeline and Availability • Feasibility of proposed timeline • Ability to meet Agency's deadlines and reporting requirements • Availability of firm and key personnel during critical periods • Flexibility and responsiveness to Agency needs	Points Based	10 (10% of Total)
5.	References • References from current and recent governmental audit clients • Feedback from references regarding firm's performance, professionalism, communication, and ability to meet deadlines • Longevity of relationships with reference clients	Points Based	10 (10% of Total)
6.	Cost Proposal • Competitiveness of proposed fees • Value provided relative to cost • Clarity and transparency of cost proposal • Proposed price increases for renewal years	Pass / Fail	10 (10% of Total)

6. Specifications

6.1. BACKGROUND INFORMATION

Taos County is a local government entity serving approximately 34,000 residents. The Agency operates with an annual budget of approximately \$101,000,000 and employs approximately 290 full-time employees equivalent across 26 departments. The Agency's fiscal year runs from July 1 to June 30.

The Agency receives and expends federal and state grant funds and is subject to various compliance requirements. The Agency maintains funds including general funds, special revenue funds, capital project funds, enterprise funds, and fiduciary funds as applicable. The Agency's financial operations include but are not limited to: general governmental operations, public safety, public works, debt service, and capital improvements.

6.2. SCOPE OF SERVICES

The successful proposer shall provide the following audit services for Taos County:

1.1 Financial Audit

The Contractor shall conduct an annual financial audit of Taos County in accordance with GAAS as promulgated by the American Institute of Certified Public Accountants (AICPA), GAGAS issued by the Comptroller General of the United States, and where applicable, the Single Audit requirements set forth in the Uniform Guidance. The audit shall include:

1.1.1 Examination of the Agency's financial statements including the government-wide financial statements, fund financial statements, and notes to the financial statements to express an opinion on whether the financial statements present fairly, in all material respects, the financial position of the Agency and the results of its operations and cash flows in conformity with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

1.1.2 Review and testing of the Agency's system of internal controls over financial reporting to identify any material weaknesses or significant deficiencies and to assess compliance with applicable laws, regulations, contracts, and grant agreements.

1.1.3 Evaluation of the Agency's compliance with budgetary requirements and applicable legal and contractual provisions.

1.1.4 Assessment of the Agency's accounting policies, procedures, and practices, including recommendations for improvements where appropriate.

1.1.5 Testing of account balances, transactions, and disclosures using appropriate audit sampling techniques and professional judgment to obtain sufficient appropriate audit evidence.

1.1.6 Confirmation of cash balances, investments, receivables, payables, and other material account balances with third parties as deemed necessary.

1.1.7 Physical observation and testing of capital assets, inventory, and other tangible assets as appropriate.

1.1.8 Analysis of debt obligations, lease agreements, pension liabilities, other post-employment benefits (OPEB), and other long-term obligations.

1.1.9 Review of subsequent events occurring after the fiscal year-end that may require disclosure or adjustment to the financial statements.

1.2 Single Audit (Federal Compliance Audit)

If Taos County expends \$750,000 or more in federal awards during the fiscal year, the Contractor shall perform a Single Audit in accordance with the Uniform Guidance, which shall include:

1.2.1 Identification and testing of major federal programs based on risk assessment procedures and the Type A/Type B program determination process outlined in the Uniform Guidance.

1.2.2 Testing of compliance requirements for each major federal program including activities allowed or unallowed, allowable costs/cost principles, cash management, eligibility, equipment and real property management, matching/level of effort/earmarking, period of performance, procurement, reporting, subrecipient monitoring, and special tests and provisions as applicable to each program.

1.2.3 Evaluation of internal controls over compliance for each major federal program.

1.2.4 Preparation of the Schedule of Expenditures of Federal Awards (SEFA) showing total federal awards expended for each individual federal program and the Catalog of Federal Domestic Assistance (CFDA) number or Assistance Listing number.

1.2.5 Issuance of the required Single Audit reports including the Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance, and the Schedule of Findings and Questioned Costs.

1.2.6 Preparation and submission of the Single Audit reporting package to the Federal Audit Clearinghouse as required by the Uniform Guidance.

1.3 State Compliance Audit

The Contractor shall perform any required state compliance audits in accordance with State of New Mexico statutes, regulations, and audit guides, including but not limited to:

1.3.1 Testing of compliance with state laws and regulations governing local government financial operations, including budget laws, tax levy limitations, debt limitations, and fund balance requirements.

1.3.2 Review of compliance with state grant programs and state-funded initiatives.

1.3.3 Examination of compliance with state-specific reporting requirements and filing deadlines.

1.3.4 Any additional procedures required by state audit guides or the state auditor's office.

1.4 Management Letter and Communications

1.4.1 The Contractor shall prepare a management letter or letter of recommendations identifying any deficiencies in internal controls, non-compliance issues, operational inefficiencies, or other matters that came to the auditor's attention during the audit, along with specific recommendations for corrective action.

1.4.2 The Contractor shall communicate all significant audit findings, including material weaknesses and significant deficiencies in internal control, to management and those charged with governance in accordance with professional auditing standards.

1.4.3 The Contractor shall issue a written communication describing the scope and timing of the audit, the auditor's responsibilities, and an overview of the planned scope and timing of the audit as required by professional standards.

1.4.4 The Contractor shall provide a written communication regarding independence, significant accounting policies, management judgments and estimates, audit adjustments, disagreements with management (if any), and other matters required to be communicated under GAAS and GAGAS.

1.5 Interim and Year-End Fieldwork

1.5.1 The Contractor shall perform year-end fieldwork beginning no later than six (6) weeks after the close of the fiscal year to ensure timely completion of the audit.

1.5.2 The Contractor shall coordinate all fieldwork schedules with the Agency's Finance Director to minimize disruption to Agency operations.

1.5.3 The Contractor shall provide the Agency with a detailed list of schedules, documents, and information required for the audit (the "PBC list" or Prepared by Client list) at least four (4) weeks prior to the commencement of fieldwork.

1.6 Entrance and Exit Conferences

1.6.1 The Contractor shall conduct an entrance conference with Agency management and key staff at the beginning of each audit to discuss the audit approach, timing, staffing, and any areas of concern or focus.

1.6.2 The Contractor shall conduct an exit conference with Agency management and key staff, and if requested, with the Board of Commissioners, to present audit findings, discuss the draft audit report, review recommendations, and answer questions.

1.7 Presentations and Meetings

1.7.1 The Contractor shall present the final audit report to Board of Commissioners at a public meeting, within thirty (30) days of the audit report issuance. The presentation shall include an executive summary of audit results, significant findings, management letter comments, and responses to questions from Board of Commissioners.

1.7.2 The Contractor shall be available to attend additional meetings with the Agency Management and key staff, if applicable, to discuss audit matters in greater detail.

1.7.3 The Contractor shall be available throughout the contract period to consult with Agency staff on accounting, financial reporting, and compliance matters as they arise and without additional cost to the Agency.

1.8 Deliverables and Reporting Requirements

The Contractor shall provide the following deliverables to Taos County:

1.8.1 Draft audit report including all financial statements, notes, required supplementary information, and supplementary information for Agency review and comment at least two (2) weeks prior to the required filing deadline.

1.8.2 Final audit report including:

- Independent Auditor's Report expressing an opinion on the financial statements
- Management's Discussion and Analysis (MD&A)
- Government-wide financial statements (Statement of Net Position and Statement of Activities)
- Fund financial statements (Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances for governmental funds; Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position for proprietary funds; Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position for fiduciary funds, if applicable)
- Notes to the financial statements
- Required Supplementary Information (RSI) including budgetary comparison schedules, pension schedules, OPEB schedules, and other required schedules
- Supplementary information including combining and individual fund statements and schedules

1.8.3 Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

1.8.4 If applicable, Single Audit reports including:

- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
- Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs

- Summary Schedule of Prior Audit Findings
- Corrective Action Plan (prepared by Agency with auditor assistance)

1.8.5 Management letter or letter of recommendation with detailed findings and recommendations for improvements.

1.8.6 Communication letter to those charged with governance regarding auditor independence, significant accounting policies, and other required communications.

1.8.7 Fourteen (14) bound copies of the final audit report and one (1) copy in PDF format on electronic media or via secure electronic transmission.

1.8.8 Electronic files suitable for submission to the Office of the State Auditor and other regulatory agencies as required.

1.8.9 Electronic files suitable for submission to the Federal Audit Clearinghouse for Single Audit reporting, if applicable.

1.8.10 All deliverables shall be provided by the deadline set by the Office of the State Auditor (December 1) to ensure compliance with statutory filing deadlines.

1.9 Assistance with Technical Accounting Matters

1.9.1 The Contractor shall provide technical assistance and consultation to Agency staff regarding the implementation of new GASB pronouncements and other changes in accounting standards that affect the Agency.

1.9.2 The Contractor shall provide guidance on complex accounting transactions, including but not limited to: debt issuances and re-fundings, capital asset acquisitions and disposals, lease accounting, pension and OPEB accounting, revenue recognition, and fund balance classifications.

1.9.3 The Contractor shall notify the Agency of upcoming changes in accounting standards and assist in assessing the impact of such changes on the Agency's financial statements.

1.10 Working Paper Documentation

1.10.1 The Contractor shall maintain detailed working papers documenting the audit procedures performed, evidence obtained, and conclusions reached in accordance with professional auditing standards.

1.10.2 The Contractor shall retain all working papers for the period required by professional standards and applicable laws and regulations, not less than three (3) years from the report release date.

1.10.3 The Contractor shall make working papers available for review by authorized representatives of federal and state agencies, cognizant or oversight agencies for audit, and the Agency upon reasonable notice and in accordance with applicable laws and professional standards.

1.11 Follow-up on Prior Audit Findings

1.11.1 The Contractor shall review the status of all findings and recommendations from prior year audits and assess whether corrective action has been implemented.

1.11.2 The Contractor shall prepare a summary schedule of prior audit findings showing the status of each finding (corrected, partially corrected, or not corrected) for inclusion in the current year audit report.

6.3. 6.3. TERM OF CONTRACT

The initial contract term shall be for a period of one (1) year(s) commencing on July 1 with the option for the Agency to renew the contract for up to three (3) additional one-year periods at the sole discretion of the Agency, subject to satisfactory performance, continued appropriation of funds, and mutual agreement on pricing. The total potential contract term, including all renewal options, shall not exceed four (4) years.

The contract term shall commence upon execution by all parties and written approval by the New Mexico State Auditor and shall remain in effect for one (1) year from the State Auditor's Signature approval date. In accordance with Section 13-1-150, NMSA 1978 (Multi-term Contracts), Taos County is requesting a multi-year proposal to provide services for a total of four (4) years. However, each renewal term of one (1) year must be by the mutual written agreement of the parties and must have the written approval of the state auditor.

6.4. 6.4. QUALIFICATIONS AND REQUIREMENTS

2.1 Minimum Qualifications

Proposers must meet the following minimum qualifications to be considered responsive:

2.1.1 The proposing firm must be an independent certified public accounting firm licensed to practice in the State of New Mexico.

2.1.2 The firm must have no conflict of interest with regard to any other work performed for Taos County.

2.1.3 The firm and all assigned professional staff must maintain independence from Taos County in accordance with Government Auditing Standards (GAGAS) and AICPA Code of Professional Conduct independence requirements.

2.1.4 The firm must have experience conducting governmental audits in accordance with GAAS, GAGAS, and the Uniform Guidance (if applicable).

2.1.5 The firm must have a current, valid peer review report with a rating of "pass" issued within the last three years. A copy of the most recent peer review report and letter of comments (if any) must be included with the proposal.

2.1.6 The engagement partner and all supervisory staff assigned to the audit must be currently licensed as Certified Public Accountants in the State of New Mexico or hold a valid reciprocal license.

2.1.7 The engagement partner and manager assigned to the audit must have a minimum of three (3) years of experience in governmental auditing.

2.1.8 The firm must have completed at least five (5) governmental audits of similar size and complexity within the past three (3) years. References from these engagements must be provided.

2.1.9 The firm must meet the continuing education requirements set forth in GAGAS, including completion of at least 24 hours of continuing professional education every two years in subjects related to the government environment and governmental auditing.

2.1.10 The firm must have adequate professional liability insurance coverage in the minimum amount of \$2,000,000 per occurrence and \$4,000,000 aggregate. Evidence of insurance must be provided upon contract award.

2.2 Staffing Requirements

2.2.1 The proposer shall identify the engagement partner, manager, and all key staff members who will be assigned to the audit, including their qualifications, relevant experience, and role in the engagement.

2.2.2 The proposer shall commit to maintaining continuity of staff throughout the contract term to the extent possible. Any changes in key personnel must be approved five (5) working days in advance by the Agency and replacement staff must have equivalent or surpassing qualifications.

2.2.3 The engagement partner shall be actively involved in the audit and shall be on-site during critical phases of the audit, including planning, interim fieldwork, year-end fieldwork, and the exit conference.

2.2.4 All staff assigned to the audit must meet the GAGAS continuing education requirements.

6.5. AGENCY RESPONSIBILITIES

Taos County shall:

3.1 Provide the Contractor with access to all records, documentation, and information necessary to complete the audit.

3.2 Provide adequate workspace, including desks, chairs, internet access, and access to photocopying equipment for the audit team during on-site fieldwork.

3.3 Designate a primary contact person, typically the Finance Director to coordinate with the Contractor and facilitate the audit process.

3.4 Prepare requested schedules, reconciliations, and other documents as outlined in the PBC list in a timely manner.

3.5 Provide responses to audit findings and recommendations as required for inclusion in the audit report.

3.6 Make Agency staff available to answer questions and provide information as needed during the audit.

3.7 Review draft audit reports and provide comments within the timeframe specified by the Contractor.

6.6. 6.6. COMPENSATION AND PAYMENT TERMS

4.1 Compensation for services shall be on a fixed-fee basis as proposed by the Contractor for each year of the contract term. The fee shall be all-inclusive and shall cover all costs associated with performing the audit services described in this scope of work, including but not limited to: professional fees, travel expenses, report preparation and printing, and any other costs.

4.2 The Contractor may request payment in installments based on completion of major phases of the audit (e.g., 25% upon completion of interim fieldwork, 50% upon completion of year-end fieldwork, 25% upon delivery of final audit report), or may invoice upon completion of the audit. Payment terms shall be specified in the proposal.

4.3 Any additional services not included in the original scope of work must be approved in advance by the Agency in writing. Additional services shall be billed at the hourly rates specified in the proposal or as otherwise agreed upon.

4.4 Price increases for renewal years, if any, must be specified in the proposal.

4.5 Invoices shall be submitted to: Taos County Attn: Finance Department, 105 Albright Street Ste I, Taos, NM 87571. Payment shall be made within thirty (30) days of receipt of a properly submitted invoice and acceptance of work.

6.7. 6.7. PROPOSAL REQUIREMENTS

Proposers shall submit a comprehensive proposal that includes the following:

5.1 A cover letter signed by an authorized representative of the firm expressing the firm's interest in providing audit services to Taos County.

5.2 A description of the firm's background, history, size, office locations, and organizational structure.

5.3 A description of the firm's experience in governmental auditing, including the number and types of governmental audits performed in the past three (3) years, with emphasis on audits of similar size and complexity to Taos County.

5.4 A list of at least three (3) references from current or recent governmental audit clients of similar size and complexity, including contact names, titles, phone numbers, and email addresses.

5.5 Resumes of the engagement partner, manager, and all key staff members who will be assigned to the audit, including their education, professional certifications, years of experience, relevant training, and specific experience with governmental audits. Offerors must meet the continuing professional education requirements contained in Section 2.2.2.14 of the Audit Rule 2026 and be approved by the Office of the State Auditor.

5.6 A copy of the firm's most recent peer review report and letter of comments (if any).

5.7 A detailed audit approach and methodology, including the planned scope of work, audit procedures to be performed, sampling techniques, use of technology and data analytics, and approach to identifying and assessing risks.

5.8 A proposed timeline showing key milestones and deadlines for the audit, including dates for planning, interim fieldwork, year-end fieldwork, draft report delivery, and final report delivery.

5.9 A detailed cost proposal showing the all-inclusive fixed fee for each year of the contract term, including any optional renewal years. The cost proposal should also include hourly rates for partners, managers, seniors, and staff for any additional services that may be required outside the scope of the base audit.

5.10 A statement confirming that the firm and all assigned staff are independent of Taos County and have no conflicts of interest.

5.11 Evidence of professional liability insurance coverage or a commitment to obtain such coverage upon contract award.

5.12 Any other information the proposer believes is relevant to the Agency's evaluation.

7. 7. Proposal and Certification

7.1. 1. Proposer Information *
Please enter the following information:

Full Name and Title of Authorized Agent submitting proposal

Organization Name

Full Mailing Address:

Telephone Number:

Email address:

*Response required

7.2. 2. NM CRS # *

If you are an in-state firm, you must enter your New Mexico CRS # .

If you are not located in-state, please enter : N/A

*Response required

7.3. 3. Organization Federal Tax I.D. #*
enter your organization's Federal Tax ID No.

*Response required

7.4. 4. Proposer Confirmation, having read the proposal*
Having read the proposal conditions and examined the specifications for RFP 2026-5, Proposer hereby submits an amount for a funding request. *Amounts shall be in both words and numbers, and includes all miscellaneous costs and taxes. In the event of a discrepancy, the amount in words shall govern.

Proposer also hereby confirms that he/she has the authority to submit this proposal on behalf of the organization.

☐ Please confirm

*Response required

7.5. 5. Technical Proposal (NOT including Cost Proposal)*
*Response required

7.6. 6. Cost Proposal*
*Response required

7.7. 7. Proposal Valid for 90 calendar days*
Unless otherwise specified, all formal proposals submitted shall be binding for ninety (90) calendar days following bid opening date, unless the bidder, upon request of the Chief Procurement Officer, agrees to an extension.

☐ Please confirm

*Response required

7.8. 8. Additional Information
Please provide any additional relevant information you would like for the County to consider

7.9. 9. Confirmation of RFP requirements*
Any proposal that does not adhere to the requirements of this RFP such as proposed timeline and required documentation may be deemed non-responsive and rejected on that basis.

☐ Please confirm

*Response required

7.10. 10. Have you read all requirements and agree to all terms and conditions of this RFP?*

☐ Yes

☐ No

*Response required

7.11. 11. Acceptance of Conditions Governing the Procurement:*

Submission of a proposal constitutes acceptance of all conditions, terms, and evaluation factors within this RFP.

☐ Please confirm

*Response required

7.12. 12. No Obligation: *

Do you understand and confirm that this procurement, nor its award to a vendor, does not obligate Taos County in any way until a valid written contract is executed.

☐ Please confirm

*Response required

7.13. 13. Right to Reject Proposal*

The County reserves the right to reject a proposal from any Offeror who has previously failed to perform properly, has caused the County to incur unreasonable costs or expense, failed to complete on time an agreement of a similar nature, or who is not in a position to perform the work governed by this RFP.

☐ Please confirm

*Response required

7.14. 14. Proposal Certifications *

Having read the proposal conditions and examined the specifications for RFP 2026-5, Proposer hereby submits an amount for a funding request. *Amounts shall be in both words and numbers, and includes all miscellaneous costs and taxes. In the event of a discrepancy, the amount in words shall govern.

Proposer understands that we must return the completed Proposal document to be considered a responsive and it is understood and agreed by the proposer that: 1) any funds awarded are a result of this request are to be expended for the purposes set forth herein and in accordance with all applicable Federal, State, and Taos County regulations and restrictions; and 2) the proposer hereby gives assurances that this proposal has been prepared according to the policies and procedures of the above named organization obtained all necessary approval(s) by its governing body prior to submission, the material

presented is factual and accurate to the best of her/his knowledge, and that she/he has been duly authorized by action of the governing body to bind the Corporation.

☐ Please confirm

*Response required

7.15. 15. Campaign Contribution Disclosure Form*

Please download the below documents, complete, and upload.

- [CAMPAIGN CONTRIBUTION DISCL...](#)

*Response required

7.16. 16. Resident Veteran Contractor Certification Form, if applicable

Please download the below documents, complete, and upload.

- [Veteran Business Certificat...](#)

7.17. 17. Evidence of Resident Business/Veteran Contractor Preference

Please upload copy of certificate if applicable

7.18. 18. Resident Business or Contractor Preference Certificate Number, if applicable

