Kubiak Melton & Associates, LLC

Proposal for Tier 4 Services

Regional Coalition of LANL Communities

For the Years Ended June 30, 2013 – June 30, 2018

Prepared by:

Kubiak Melton & Associates, LLC
6747 Academy Road NE, Suite A
Albuquerque, NM 87109

Daniel O. Trujillo, CPA, CFE, CGFM, CGMA, Member – Director of Audit
dtrujillo@kubiakcpa.com
Office: 505-217-9979 | Cell: 505-670-9597
LETTER OF TRANSMITTAL

December 19, 2018

Eric Vasquez, RCLC Executive Director
Regional Coalition of LANL Communities
112 W. San Francisco Street Suite 306
Santa Fe, New Mexico 87501
505-336-4247

RE: Request for Tier 4 Services

Dear Mr. Vasquez:

Kubiak Melton & Associates, LLC (KMA) is pleased to present our proposal to Regional Coalition of LANL Communities for the years ended June 30, 2013 through June 30, 2018 in response to your request for bids for Tier 4 Services. We look forward to the opportunity of working with you. KMA is a highly qualified, Local, Veteran Owned Small Business, headquartered in Albuquerque, New Mexico.

The name and title of the person authorized to contractually obligate the firm as well as the person authorized to negotiate the contract on behalf of the firm is Daniel O. Trujillo, CPA, CFE, CGFM, CGMA, Partner in charge of Audits. Daniel can be reached at (505) 670-9597.

We appreciate the opportunity to earn your business. KMA has been around since the 1970s with a commitment to work with New Mexico state agencies in a manner that is non-adversarial in an effort to not only report on compliance requirements but also to provide recommendations to the agencies on what areas they can improve upon. We are available year-round to answer questions and supply guidance if necessary.

If you have any additional questions regarding our proposal, please call me at 505-670-9597.

Sincerely,

Daniel O. Trujillo, CPA, CFE, CGFM, CGMA
Member – Director of Audit
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  • Resident Business Certificate
  • CPA Firm Permit
**Executive Summary**

**Why Choose KMA?**

The Regional Coalition of LANL Communities (RCLC) will be selecting the firm that will conduct your Tier 4 Procedures (as defined by the New Mexico State Audit Rule) as well as provide valuable advice. The firm that is the best fit for RCLC will be the one that not only meets your criteria, but also provides the greatest value for the investment of your time and resources. We believe that firm is KMA. As identified on December 18, 2018, we believe that RCLC qualified for a Tier 4 Agreed Upon Procedure Engagement. Our proposal is based on that assumption.

When you select KMA, there will be no transition issues. We have a proven track record of serving the state and local governments of New Mexico for the past decade.

As announced during the 2018 New Mexico State Audit Rule Training, KMA was one of eight firms that made the State Auditor’s Honor Roll. The criteria defined by the State Auditor’s office was stringent but speaks to the diligence and commitment that KMA has made to offering great service to our clients.

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**We Are in the People Business**

We consider the audits, reviews and other services we provide to be a true business relationship with all parties involved essential to the end product. Clear communication and effective collaboration generate a positive outcome in the product and the service. An important aspect of our role is how we communicate with your team as well as the frequency of our interactions.
Tier 4 engagements are more than just financial exercises. These engagements are also important opportunities for positive change and improvement. In addition to performing the required Tier 4 procedures, we will provide valuable feedback on your internal financial operations, enabling you to identify and rectify inefficiencies in certain operations. In the long run, this will save the RCLC time and money.

In addition, we will do everything in our power to keep you fully informed on issues that are of particular importance to the RCLC. We constantly monitor the New Mexico government environment and the housing authority environment to learn about new and developing issues that might affect your agency. Using cutting-edge technology, such as web-based presentations, teleconferences, news updates and in-person seminars, KMA will communicate with you regularly about the issues that you need to know about. We frequently provide our clients in-depth analysis and expert commentary. We devote a high level of our time and energy to RCLC our clients compete and excel in the 21st century.

**Responsive Service**

As a client of KMA, you benefit directly from our high standards of client service. Our goal is to provide a strikingly top-quality product based on our superior performance and the idea that excellent compliance work is best achieved through a high level of direct attention and involvement by KMA partners and managers, dedicated to serving you. Unlike other firms, our partners and managers provide 80-85% of our work effort. You can depend on Daniel Trujillo and our staff to be on site at your office working with you throughout the entire process.

**KMA Delivers**

You will never have to wait on us. We move directly from fieldwork to the completion of the final report. We have consistently delivered our clients’ reports well before deadline.

**Your Data is Confidential**

KMA has strong controls in place to safeguard your confidential information. We use secure encryption protocols to transmit information, and all of our software and hardware is strictly secured.
1. Eligibility as Determined by the State Auditor

KMA is on the list of approved audit firms per the Office of the State Auditor. Please see: https://www.saonm.org/media/uploads/2018_Firm_List_12-12-18.pdf

2. Experience of KMA

KMA is pleased to submit our bid for audit services to the RCLC. We understand that the services to be performed consist of Tier 4 Agreed Upon Procedures as defined by the New Mexico State Auditor’s Office for the years ended June 30, 2013 through June 30, 2018. KMA has considerable experience with performing Tier System Agreed Upon Procedures (AUP), many of them comparable in size to RCLC. We have audited and prepared financial statements for many New Mexico State Agencies and Local Governments in the past.

For all audits completed, we present and help interpret the information your Board of Directors. Our experience will allow us to perform these services for RCLC efficiently, in a way that will be cost effective. KMA has been in business since 1974. We have been able to thrive as a business because our attention to our clients and our quality of work.

Partner, Manager and In-Charge Accountant

Below is a list of each person that will be involved with RCLC if we are awarded the contract. Note: these are the key personnel to be assigned for direct work on the engagements.

All KMA staff that will be assigned to this audit are CPAs and in many cases have other certificates and advanced degrees that add value to the audit. Our staffing assignment is expected to be as follows:

- Daniel O. Trujillo, CPA, CFE, CGFM, CGMA
- Don Wittman, CPA, MBA
- Richard (Shi) Lu, CPA

KMA is licensed to practice public accounting in New Mexico. Note: all staff working on these AUPs are CPAs.
2. Experience of KMA (continued)

Daniel O. Trujillo, CPA, CFE, CGFM is the partner in charge of audits and will oversee the completion of your engagement including daily AUP team oversight, coordination and communication with your management. Prior to becoming partner, Daniel served as audit manager for audits of many New Mexico state agencies, local governments and districts organizations over the past eight years and has had many interactions with local government bodies.

At KMA, we are committed to working with New Mexico small local governments. The values of our Firm align well with the values and needs of New Mexico local governments and districts. We strive to work with our clients year round so that we can help improve their financial reporting through sound advisement and consultation.

We are committed to explaining RCLC’s financial information thoroughly when presenting it to the governing body. This is critical as your Board of Directors may have comments and questions after reviewing the financial statements and audit reports. We will place the pertinent information in perspective for the members.

3. Similar Entities Served by KMA

KMA has audit, AUP and other professional experience with the following New Mexico entities. Please contact any of them if you wish.

**Algodones Mutual Domestic Water Association**
- Project Description – Performed their Tier 4 Agreed Upon Procedures.
- Project Dates: June 30, 2013 through current.
- Technical Environment: Performed and submitted report on a timely basis.
- Contact Name: John Arango
- Contact Information: 505-867-3159

**Bluewater Acres Domestic Water Users Association**
- Project Description – Performed Tier 4 Agreed Upon Procedures
- Project Dates: June 30, 2015 and 2015.
- Technical Environment: Performed and submitted reports on a timely basis.
- Contact Name: Jesse Gomez, Board President
- Contact Information: 505-870-4289
3. Similar Entities Served by KMA (continued)

New Mexico Office of the Attorney General
- Project Description – Performed their Financial Statement Audit and Federal Single Audit.
- Project Dates: June 30, 2018 to present.
- Technical Environment: Performed and submitted audit on a timely basis.
- Contact Name: Natalie Cordova, CFO
- Number: 505-490-4049

Town of Bernalillo
- Project Description – Performed their Financial Statement Audit under the New Mexico State Audit Rule as applied through the New Mexico State Auditor’s Office.
- Project Dates: June 30, 2015 through current.
- Technical Environment: Performed and submitted audit on a timely basis.
- Contact Name: Lupita de Herrera, Finance Director
- Number: 505-771-7138

Town of Red River
- Project Description – Performed their Financial Statement Audit under the New Mexico State Audit Rule as applied through the New Mexico State Auditor’s Office.
- Project Dates: June 30, 2016 through present.
- Technical Environment: Performed external audits of the City.
- Contact Name: Kim Leach, Finance Manager.

Lincoln County
- Project Description – Performed their Financial Statement Audit under the New Mexico State Audit Rule as applied through the New Mexico State Auditor’s Office.
- Project Dates: June 30, 2017 through current.
- Technical Environment: Performed and submitted audit on a timely basis.
- Contact Name: Charlene “Punkin” Schlarb, Finance Director
- Number: 575-648-2385 x 103

Guadalupe County
- Project Description – Performed their Financial Statement Audit under the New Mexico State Audit Rule as applied through the New Mexico State Auditor’s Office.
- Project Dates: June 30, 2017
- Technical Environment: Audit performed in accordance with Yellow Book including GASB 68 entries
- Contact Name: Rose Fernandez
- Number: 575-472-3306
4. Staff Assignments

A. Team Members

KMA has several team members including an on-site manager. We have performed many audits and agreed upon procedures of state agencies and local governments with this staff. Total hours available for the Tier 4 Procedures of the RCLC is estimated at 28 per year.

At KMA, we pride ourselves on the quality of our professional personnel and our management support. We are always available for consultation. Below is a list of each person that will be involved with RCLC’s Tier 4 Procedures if we are awarded the contract. Note: these are the key personnel to be assigned for direct work on the engagements.

**Our staffing assignment is expected to be as follows:**

- Daniel O. Trujillo, CPA, CFE, CGFM, CGMA - Partner In-Charge
- Don Wittman, CPA Technical Reviewer
- Shi (Richard) Lu, CPA Audit Senior

*Full resumes of team members are included in the Attachments.*

KMA has experience and cultural competency in working with New Mexico State and Local Governments. We understand the uniqueness surrounding tribal financial management and are here to help.

As part of our relevant past experience, it is important to note that the past four (4) peer reviews we have had, which are scheduled every three (3) years, have reviewed at least one state government audit and we have received Pass ratings from our peer reviewer as well as acceptance by the State Society’s Peer Review Committee.

Please review the extended list of clients below and feel free to contact them. They would be the best individuals to speak with as colleagues to outline their experience with working with KMA. Also note the time periods that we have provided services and take it as an indication that we work well with our clients and treat them fairly.
5. KMA’s Staff Stability History

Staff Continuity

The KMA staff that serves you will be consistent and long-term. Our turnover rate is significantly lower than the national average for CPA firms. You certainly do not have to train KMA staff as they are already working at the highest level.

We assign engagements in a way that the Audit Partner is always a large part of the work and therefore, minimized any turnover of staff during the engagement. We do not see this as a risk from RCLC’s perspective.

6. KMA’s Capability to Audit Computer Accounting Systems

KMA will work closely with Los Alamos County, RCLC’s Fiscal Agent in order to get all accounting records needed to be audited. We do not foresee any challenges with respect to performing procedures on computer accounting systems.

7. Procedures Used to Transmit Accounting Adjustments

All proposed adjustments will be explained and discussed with your professional staff. Upon determination by management to implement recommendations, KMA will proceed with the engagement accordingly.

8. Detail Tier 4 Agreed Upon Procedures Plan

KMA has been extremely effective working with clients to schedule their engagements in an effort to meet all deadlines. We would like to say that we have effectively done this, so much so that we have not submitted a late report for reasons in our control.

KMA is well-versed in the area of Tier Agree Upon Procedures, as defined by the New Mexico State Auditor. We have done many such procedures over the past several years. In all instances of providing audits and assurance services, we present to the Board of Directors in an effort to assist in their understanding of what the work entails, what are the results are, and if there were any findings that need corrective action.

We will prepare a Management Letter to the Board with recommendations on processes that may come up in the normal scope of our work. We will report to the Board of Directors all the required communications during our work.

Kubiak Melton & Associates, LLC

Exceeding All Expectations
8. Detail Tier 4 Agreed Upon Procedures Plan (continued)

Work Approach

Our approach to RCLC’s Tier 4 Procedures is broken down into the following four milestones:

- **Engagement Acceptance**
- **Planning**
- **Audit Plan Implementation**
- **Evaluation and Completion**

As the RCLC’s reviewers, our job will be gaining an in-depth understanding of the RCLC’s functions and accounting systems. This requires up-front investment in the client.

Fieldwork

We will plan the work by assigning experienced staff to the project. KMA prides ourselves on past performance and our ability to deliver reports to the client on time. We will plan and perform the RCLC’s Tier 4 engagement in a manner which will allow for timely completeness. With our experienced staff assigned to this project, we will plan and perform the work effectively and efficiently. We will accomplish this through planning, collaboration, and communication with our clients throughout the entire process.

As your auditor we provide you with a list of documents we will need from you so we can complete your Tier 4 procedures. We call this a “Provided By Client”, or PBC list. We then communicate with your staff regarding areas that they may need additional assistance and training on so the needed documentation can be produced. Our goal in this process is to transfer knowledge to your staff so that the internal control structure of the RCLC becomes stronger within. We will then conduct planning by having a meeting with your staff so we may gain an understanding of the RCLC’s internal control processes and procedures, and develop our risk assessment. Once we have obtained the needed documentation we will conduct fieldwork and draft your report.

The first year with any new client is partly a learning experience for the CPA firm. What we have learned in the first year will enable us to streamline our timeline for following years. In subsequent years, we will update our understanding for changes that may have occurred through policies the RCLC’s management have approved and charged management with implementation. In all cases, our full commitment is to complete the procedures and submit it to the State Auditor by the time it is due.

The assistance we will need from the RCLC’s staff or Fiscal Agent will be limited to the production of client documentation to support financial statement line items, inquiry of processes and procedures, and for you to provide adequate space for our staff to conduct fieldwork, with an internet connection.

Kubiak Melton & Associates, LLC

*Exceeding All Expectations*
8. Detail Tier 4 Agreed Upon Procedures Plan (continued)

We would also like your staff to let us know the areas they feel they could use additional training and assistance so we may transfer knowledge and strengthen your organization from within. When issues or accounting adjustments arise KMA will immediately communicate the matter to the appropriate level of management. Once your financials are complete we will give you sufficient time to review and discuss any concerns. We will then present the financial statements to your management and RCLC Board.

Our methodology focuses on understanding and analyzing your organization and special nuances specific to your operations. This understanding is used primarily to identify the target processes and risks, and aid us in making recommendations and providing guidance. We understand that for an entity such as yours, internal controls are fundamental to your operations. And we know that in this fast-paced world, management must take ownership of ensuring the effectiveness of the controls that are vital to the functioning of the organization.

KMA will keep confidential all information related to all accounting information, contracts and all information obtained in the course of our work. We will sign a confidentiality agreement to this effect if required.

GASB Experience

KMA has been at the forefront of working with clients and helping them understand critical issues related to new GASB Statements, especially in the discernment of the differences between modified accrual and full accrual accounting. In fact, we serve as a resource for our clients when questions of financial statement presentation arise. In any given year, we guide and assist client with implementation of the newest Standards such as GASB No. 68, 75, 77 and many more.

Staff attendance at continuing professional education seminars and meetings on auditing, accounting and regulations related directly to government audits and other related procedures. All our staff’s continuing professional education requirements related to governmental accounting have been met. Our CPE records are available for your review upon request.

KMA is licensed to practice Public Accounting in the State of New Mexico.
8. Detail Tier 4 Agreed Upon Procedures Plan (continued)

Scheduling Approach

Our approach to scheduling lies largely in working with our clients to schedule fieldwork. This includes sending an open schedule to each client and allowing them to request fieldwork dates. We work on a first-come-first-serve basis. This means that we will prioritize based on the clients that answer first.

We will commit to work with the RCLC in scheduling our fieldwork in a manner that fits your needs.

Estimated Timeline

We will work with management of the RCLC to plan and perform the engagements to complete them by:

1. Regional Coalition of LANL Communities audit will be completed by May 31, 2019. Our goal is to work with the RCLC to complete the work as soon as possible so that they are completed well before their deadlines. We will be able to schedule the work for all years once we are chosen as the Independent Public Accountant.
9. KMA’s Fee Proposal

As instructed in your Request for Proposal, we have provided below an hourly composite rate and a breakdown of hours and costs for each of the years we are bidding on:

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<td>920</td>
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- The firm’s discounted billing rate is $115 per hour for all services. The hourly rate includes personnel services, fringe benefits, overhead costs and travel and lodging expenses where applicable.

- Our fees are payable upon the rendering of services.

10. Estimated Hours to Complete the Project

Estimated hours to complete each year of the project is 28 hours per year. All engagements are reviewed by the Partner in Charge prior to issuance.

11. Detail of Expenses to be Incurred

There are no additional expenses applicable to this proposal. All expenses are captured and detailed in Section 8 of this proposal.
12. KMA’s Commitment to Complete the Project

We perform in excess of 20 engagements for the State of New Mexico annually. All audits and agreed upon procedure engagements are submitted on time.

Furthermore, we will present the reports to the governing body and management and produce final bound reports for your records.

KMA is a small, client-centered firm. We have an extensive history working with tribal governments and tribal enterprises in New Mexico. We provide maximum service coupled with the utmost in customer service. With KMA, you can be assured that you are important to us. We are available year-round to answer questions and assist RCLC to perform at its highest level.

KMA is unique in that we promote a non-adversarial relationship with our clients. We strive to make the clients better at financial reporting and at identifying internal control weaknesses. Working together adds tremendous value for your dollars spent without risking our independence. When weaknesses are identified, they are brought to the attention of management and governance. We also make recommendations on ways to improve client processes. KMA has a great amount of experience with entities similar to the RCLC since our clients include entities similar in size and nature to the RCLC.

Over the past five years, the KMA team has completed around 20 audits and additional procedures of New Mexico state and local governments. Last year, KMA has had a peer review by an independent CPA. This peer review resulted in a Pass peer review report.

KMA specializes in state and local governments. Our entire professional staff are licensed CPAs. Our firm has three partners, four managers, four seniors and two professional staff (all on full-time basis). We do not use subcontractors; when needed, we hire qualified staff as required by our workload. KMA is unique because we have many years of experience with New Mexico entities. Furthermore, we complete around twenty plus attest engagements for the State of New Mexico annually which include state agencies, Counties, Cities, Local Public Bodies and School Districts.
Daniel O. Trujillo, CPA, CFE, CGFM, CGMA
Member – Director of Audit

Daniel is the Partner in-charge of audits. He is from Northern New Mexico. He will be the on-site manager in charge of this engagement. Daniel has been doing state and local government audits for various entities since he graduated with his undergraduate degree. Daniel has experience planning, performing and evaluating and reviewing audits.

RELEVANT EXPERIENCE

- Partner in-charge of the Audit and Assurance Department
- Over a decade of public accounting experience
- Various Tribal clients

AREAS OF SPECIALIZATION

- State Agencies
- Municipalities
- Tribal Housing Authorities
- County Governments

EDUCATION

- Bachelors of Business Administration – Accounting, University of New Mexico
- Master of Accounting, University of New Mexico

PROFESSIONAL CERTIFICATIONS

- Certified Public Accountant (licensed in New Mexico)
- Certified Fraud Examiner
- Certified Governmental Financial Manager
- Chartered Global Management Accountant

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Association of Governmental Accountants
- New Mexico Society of Certified Public Accountants

BOARD SERVICE

- New Mexico Society of Certified Public Accountants
- University of New Mexico Alumni Association
- Accountability and Oversight Committee – City of Albuquerque
RELEVANT CLIENTS

- Office of the Attorney General
- Indian Affairs Department
- Algodones Mutual Domestic Water Association
- NM Public Schools Insurance Authority
- First Judicial District Attorney
- Town of Red River
- Village of Corona
- Town of Bernalillo

COPY OF MOST RECENT CPA LICENSE

New Mexico Public Accountancy Board
5500 San Antonio Dr., Ste. A
Albuquerque, NM 87109
(505) 222-9850

Certified Public Accountant

THIS IS TO CERTIFY THAT

Daniel O. Trujillo

having complied with the laws of the State of New Mexico regulating the practice of Public Accountancy, is hereby authorized to perform services as a Certified Public Accountant as prescribed in the 1999 Public Accountancy Act. This active certificate is in good standing.

License Number: 6436
First Issue Date: 02/15/2010
Expiration Date: 01/31/2019

Daniel O. Trujillo
311 Morningside Dr. SE,
Albuquerque, NM 87108

THIS LICENSE MUST BE CONSPICUOUSLY POSTED IN THE HOLDER’S PRINCIPAL PLACE OF BUSINESS
Don Wittman, CPA, MBA
Technical Reviewer/Audit Manager

Don is an audit manager. He lives in Santa Fe, New Mexico. Don has performed professional consultation services for many government and business entities over his 30 year career. Don has experience planning, performing and evaluating and reviewing processes and provided recommendations for improvement.

RELEVANT EXPERIENCE

- Twenty years’ experience in New Mexico state government
- Over a decade of public accounting experience
- Professional consulting experience

AREAS OF SPECIALIZATION

- State Agencies
- Counties
- Housing Authorities
- Municipalities

EDUCATION

- Bachelors of Arts, University of Buffalo
- Master of Business Administration, Eastern New Mexico University

PROFESSIONAL CERTIFICATIONS

- Certified Public Accountant (licensed in New Mexico)

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
- Past President, Association of Governmental Accountants, New Mexico Chapter

RELEVANT CLIENTS

- Office of the Attorney General
- Indian Affairs Department
- Algodones Mutual Domestic Water Association
- NM Public Schools Insurance Authority
- First Judicial District Attorney
- Town of Red River
- Village of Corona
- Town of Bernalillo
New Mexico Public Accountancy Board
5500 San Antonio Dr., Ste. A
Albuquerque, NM 87109
(505) 222-9850

Certified Public Accountant

THIS IS TO CERTIFY THAT

Donald F. Wittman

having complied with the laws of the State of New Mexico regulating the practice of Public Accountancy, is hereby authorized to perform services as a Certified Public Accountant as prescribed in the 1999 Public Accountancy Act. This active certificate is in good standing.

License Number: 3434
First Issue Date: 09/12/1989
Expiration Date: 01/31/2019

Donald F. Wittman
1079 Calle Don Roberto,
Santa Fe, NM 87507

This license must be conspicuously posted in the holder's principal place of business.
Shi Lu is an audit associate for Kubiak Melton & Associates, LLC (KMA). Born in China, he moved to America to attend UNM and now calls New Mexico home. He will be on-site for this engagement. Shi Lu has been doing state and local government audits for various entities with KMA for approximately two years. Shi Lu has experience planning and performing audits.

**RELEVENT EXPERIENCE**

- Audit Associate of the Audit and Assurance Department at KMA
- Various state and local governmental clients

**AREAS OF SPECIALIZATION**

- State Agencies
- Tribal Enterprises
- Tribal Housing Authorities
- New Mexico Governments

**EDUCATION**

- Bachelors of Business Administration – Accounting, University of New Mexico

**PROFESSIONAL CERTIFICATIONS**

- Certified Public Accountant (licensed in Michigan, awaiting reciprocity to New Mexico).

**RELEVANT CLIENTS**

- Office of the Attorney General
- Indian Affairs Department
- Algodones Mutual Domestic Water Association
- NM Public Schools Insurance Authority
- First Judicial District Attorney
- Town of Red River
- Village of Corona
- Town of Bernalillo
Latest Peer Review in which we received a PASS:

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Kubiak, Melton & Associates, LLC for the year ended April 30, 2017, has been suitably designed and implemented to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Kubiak, Melton & Associates, LLC has received a peer review rating of pass.

Kubiak Melton & Associates, LLC
Exceeding All Expectations
Latest Peer Review in which we received a PASS:

August 07, 2018

John Kubiak
Kubiak & Melton, LLC
6747 Academy Rd Ne Ste A
Albuquerque, NM 87109-3374

Dear John Kubiak:

It is my pleasure to notify you that on August 03, 2018, the Colorado Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Jill Turner
Peer Review Coordinator
jill@cocpa.org 303-741-8605
Colorado Society of CPAs

CC: James Stone, Donald Wittman
Firm Number: 900010147928 Review Number: 548860
Professional Liability Insurance:

CAMICO MUTUAL INSURANCE COMPANY
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY
Policy Number: NMI-01259-15

Effective Date: 09/01/2017 at 12:01 A.M. Standard time at the address shown below
Expiry Date: 09/01/2018 at 12:01 A.M. Standard time at the address shown below
Restorative Date: 03/31/1997

Item 1 - Named Insured: Kubiak Melton & Associates, LLC
Item 2 - Business Address: 6407 Academy Road, NE, Suite A
Albuquerque, NM 87110

Item 3 - Limits of Liability: $1,000,000 Per Claim
$1,000,000 Policy Aggregate

Item 4 - Deductibles: $10,000 Per Claim Deductible

Item 5 - Total Premium: $10,763

Item 6 - The policy contains the following endorsements:
PL-100-A 07/14 Accountants Professional Liability Insurance Policy
PL-225-A (NM) 07/14 State Endorsement - New Mexico
PL-242-A (NM) 07/14 Disability Notice
PL-100-A 07/14 Equal Employment Rights Act (EEOC) Defense
PL-100-A 07/14 Exclusions - Claims Following Insured's Suit for Fees
PL-100-A 07/14 Special Claims Endorsement - CPA/Securities Broker or Dealer
PL-100-A 07/14 Privacy and Client Network Damage Endorsement
PL-100-A 07/14 IRRC CyberCoverage Endorsement
PL-100-A 07/14 Multiple Claims and Mixed Acts, Omissions and Omissions

Please read these declarations, the policy and endorsements carefully.

CAMICO Mutual Insurance Company

Authorized Representative
Resident Business Certificate:

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT

RESIDENT BUSINESS CERTIFICATE

Issued to: KUBIAK MELTON & ASSOCIATES, LLC
DBA: KUBIAK MELTON & ASSOCIATES, LLC
6747 ACADEMY RD NE STE A
ALBUQUERQUE, NM 87109-3374

Expires: 07-Mar-2021

Certificate Number:
L0275384112

John Montforte, Acting Cabinet Secretary

THIS CERTIFICATE IS NOT TRANSFERABLE
ATTACHMENTS (continued)

CPA Firm Permit:

New Mexico Public Accountancy Board
5500 San Antonio Dr., Suite A
Albuquerque, NM 87109
(505) 222-9850

FIRM PERMIT
THIS IS TO CERTIFY THAT

Kubiak Melton & Associates, LLC

Having complied with the laws of the state of New Mexico and the 1999 Public Accountancy Act, which regulates the practice of Public Accountancy, is hereby authorized to perform public accounting services. This CPA firm permit is in good standing.

License Number: 9232
First Issue Date: 04/04/1995
Expiration Date: 06/30/2019

Kubiak Melton & Associates, LLC
6747 Academy Road, NE, Suite A
Albuquerque NM 87109

THIS LICENSE MUST BE CONSPICUOUSLY POSTED IN THE HOLDER'S PRINCIPAL PLACE OF BUSINESS