

NM Office of the State Auditor 2025 Approved Firm List (3/19/2025)

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 2025; 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

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

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

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

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

Baldwin Accounting & Consulting, LLC

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

Contact Dahlia Garcia
Address PO Box Drawer 550, Las Cruces, NM 88004
Phone 575-528-6700

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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

Burt & Company, CPAs, LLC

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

Carney Foy, CPA

Contact Carney Foy
Address PO Box 2331, Silver City, NM 88062
Phone 575-388-3111
Fax 575-388-2770
Email address carney@foycpa.com
Additional Address 212 N. Arizona St., Silver City, NM 88062

Carr, Riggs & Ingram, LLC

Contact Alan D. "A.J." Bowers, Jr.
Address 2424 Louisiana Blvd NE, Suite 300, Albuquerque, NM 87110
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

Cherry Bekaert Advisory LLC Consulting Services Only

Contact Christian Fuellgraf
Address 3800 Glenwood Ave., Suite 200, Raleigh, NC 27612
Phone 919-782-1040
Fax 919-783-0976
Email address christian.fuellgraf@cbh.com
Web page address www.cbh.com

Clifford, Ross & Cooper, LLC

Contact Denise S. Cooper
Address 1155 Commerce Suite E, Las Cruces, NM 88011

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Phone 575-524-1040
Fax 575-647-1136
Email address dscooper@cliffordcpa.com
Web page address www.cliffordandross.com

CliftonLarsonAllen, LLP

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

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

Dauby O'Connor & Zaleski, LLC

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

Dingus, Zarecor & Associates, PLLC

Contact Beth Darling
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

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

Contact Dominic Fierro
Address 527 Brown Road, Las Cruces, NM 88005-2948
Phone 575-525-0313
Fax 575-525-9708

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Email address ed@fierrocpa.com
Web page address www.fierrocpa.com

FORVIS, LLC

Contact Lindsey Oakley
Address 910 E. St. Louis Street, Ste 400, Springfield, Missouri 65806
Phone 417-831-7283
Email address lindsey.oakley@FORVIS.com
Web page address www.FORVIS.com

Fox, Garcia & Company LLC

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

Contact Antonio Baca
Address PO Box 36846, Albuquerque, NM 87176-6846
Phone 505-400-4788
Email address highdesertcpas@outlook.com

Hinkle + Landers, PC

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

James L. Hartogensis, CPA, LLC

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

Contact Audrey J. Jaramillo
Address 4700 Lincoln Rd NE, Albuquerque, NM 87109
Phone 505-323-2035
Email address reports@JAG.CPA
Web page address www.JAG.CPA

KPMG, LLC

Contact John Bunnell
Address 6565 Americas Parkway NE, Ste. 700, Albuquerque, NM 87110
Phone 505-884-3939

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Fax 505-212-5339
Email address jbunnell@kpmg.com
Web page address www.kpmg.com

Loftis & Lovato

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

Contact Vernon Moore
Address 2029 Century Park East, Suite 1500, Los Angeles, CA 90067
Phone 949-296-4326
Email qualitycontrol@mgocpa.com
Web page address www.mgocpa.com

Manning Accounting and Consulting Services, LLC

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

Morton Accounting Services, LLC

Contact Janet Pacheco-Morton
Address 4229 Rock Castle Lane, Santa Fe, NM 87507
Phone 505-660-0085
Email address jpmorton@Morton-Firm.com
Web page address www.mortonaccountingllc.com

Moss Adams, LLP

Contact Kory Hoggan
Address 6565 Americas Parkway, Suite 600, Albuquerque, NM 87110
Phone 505-878-7200
Fax 505-878-7282
Email address kory.hoggan@mossadams.com
Web page address www.mossadams.com

MP Group, Inc.

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

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Web page address www.mpgroup-cpa.com

Pattillo, Brown & Hill, LLP

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

Porch & Associates, LLC

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.

Contact Jake Dopson
Address 6753 Academy NE, Albuquerque, NM 87109
Phone 505-338-1500
Email address bsteward@pulakos.com

R. Shane Chance, CPA, PC

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

Contact Stephen Montoya
Address 7425 Jefferson St. NE, Albuquerque, NM 87109
Phone 505-998-3200
Fax 505-998-3333
Email address smontoya@redw.com
Web page address www.redw.com

Rice & Associates, CPA

Contact Pamela A. Rice
Address 11805 Menaul NE, Albuquerque, NM 87112
Phone 505-292-8275
Fax 505-294-8904
Email address riceandassociates@comcast.net

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Romero & Weiner, P.C.

Contact Jeremy F. Romero
Address 460 Saint Michaels Dr., Suite 1201, Santa Fe, NM 87505
Phone 505-424-7200
Fax 505-424-8500
Email address jromero@rawcpas.com
Web page address www.rawcpas.com

Scott Northam, CPA, PC

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

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

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

Stone, McGee and Co., CPAs

Contact Kelley Wyatt
Address PO Box 2828 Silver City, NM 88062
Phone 575-538-3795
Fax 575-388-5040
Email address kwyatt@stone-mcgee.com
Additional address 1311 N. Grant Street, Silver City, NM 88061

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

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

Contact Jack Reagan
Address 8601 Robert Fulton Dr., Ste. 210, Columbia, Maryland 21046

NM Office of the State Auditor 2025 Approved Firm List (3/19/2025)

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.

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

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

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.

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

Contact Richard Sandoval
Address 1 Calle Medico, Santa Fe, NM 87505
Phone 505-982-3894
Fax 505-982-3818
Email address rick@zlscca.com
Web page address www.zlscca.com