

<h1>OK To Print Communication</h1>	<p>Date: November 14, 2019</p> <p>Number of pages including cover sheet: 2</p>
<p>Subject: Albuquerque Public Schools Foundation</p> <p>Agency #: 7002-LL</p> <p>Fiscal Year: June 30, 2019</p>	<p>From: Office of the State Auditor 2540 Camino Edward Ortiz, Ste #A Santa Fe, NM 87507</p>
<p>Attention: <u>IPA CONTACT LISTED IN OSA-CONNECT</u> Sheila Herrera</p> <p>Firm: Moss Adams LLP</p> <p>Telephone: 505-837-7626</p> <p>E-mail: sheila.herrera@mossadams.com</p>	<p>Attention: Anne Kelbley</p> <p>e-mail: reports@osa.state.nm.us</p> <p>Telephone: (505) 476-3800</p>
<p>Attention: <u>AGENCY CONTACT LISTED IN OSA-CONNECT:</u> Ben Lubkeman</p> <p>Telephone: 505-880-2590</p> <p>E-mail: Ben.Lubkeman@aps.edu</p>	

In accordance with the Audit Act, Section 12-6-1 et seq., NMSA 1978, and the 2019 Audit Rule, NMAC 2.2.2.1 et seq., the Office of the State Auditor (“OSA”) reviewed this financial and compliance audit report or agreed-upon procedures report (“Report”). In accordance with Audit Act, the OSA has determined that the Report has been made in accordance with the provisions of the contract and applicable rules promulgated by the OSA. **Therefore this Report is “OK to Print”**. One SEARCHABLE electronic copy labeled “Final” per 2.2.2.9(B)(3) NMAC) should be submitted to the OSA **within five business days** of receipt of this communication. You do not need to submit a hard-copy final Report to the OSA.

The following items, prepared using the most current templates posted on the OSA website in accordance with the instructions provided, must be submitted with the Final Report for financial and compliance audit Reports (**these items are not required for agreed-upon procedures Reports**):

- The electronic Excel version of the Findings Summary Report,
- The electronic Excel version of the GASBS 77 Disclosure template, if applicable, and
- The electronic Excel version of the Indigent Care Cost and Funding Report and Calculations of Cost of Providing Indigent Care Worksheet, if applicable (Hospitals only)
- The electronic Excel version of the schedules of asset management costs, if applicable (STO, PERA, ERB and SIC).

Except for any comments contained in this OK to Print communication, all of which should be addressed before resubmission, the Report should not be changed from what was previously submitted. Please provide **written notification** to the OSA of all changes made and relevant page numbers, including those changes made in response to OSA comments, with the requisite final copies of the Report submitted to the OSA. The written notification must be signed by the audit manager and attached as a PDF file to the email submission of the Final PDF Report. Written notifications submitted in the body of emails will not be considered received. **Please note that any changes that do not result from OSA comments may require an additional review of the report and could potentially change the report’s current “OK to Print” status.**

Final reports, any required electronic schedules and any associated documentation should be emailed to reports@osa.state.nm.us

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This communication does **not** authorize the IPA or the agency to release the Report to the public. Per Section 12-6-5, NMSA 1978, the Report and the information contained in it cannot be released to the public until five calendar days **after** the OSA has officially released the Report. The OSA will send the release letter to the agency after the OSA approves the final copies and the Report will be made public after the required five-day wait period has passed or is waived.

The audited agency can waive the five-day waiting period required by Section 12-6-5, NMSA 1978. To do so, the agency's governing authority or the governing authority's designee must provide written notification to the OSA of the waiver in the form of a letter. The letter must be signed by the agency's governing authority or the governing authority's designee and be sent via letter or email to the attention of State Auditor Brain S. Colón, Esq. The OSA encourages agencies wishing to waive the 5 day waiting period to provide the written notification **prior** to the submission of the final Report to the OSA.

Please call us if you have any questions. Thank you for your prompt attention regarding this matter.

Comments That Must Be Corrected or Addressed:

None.

Reminder: Please submit all electronic documents, such as the findings summary report, etc. with the final Report.