



April 2, 2025

Jo Ann M. Chavez
Chief Financial Officer
State of New Mexico Department of Workforce Solutions
401 Broadway NE
Albuquerque, NM 87102

Subject: Quality Control Review for the Single Audit of the State of New Mexico Department of Workforce Solutions for the Fiscal Year Ended June 30, 2024
Report Number: 24-25-002-50-598

Dear Ms. Chavez:

The purpose of this letter is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor’s (DOL) Office of Inspector General conducted on the above-referenced single audit.

Jaramillo Accounting Group LLC was contracted to perform the single audit under the requirements of the Office of Management and Budget’s (OMB) Title 2 C.F.R. Part 200 (Uniform Guidance), including the compliance supplement; generally accepted government auditing standards; and generally accepted auditing standards.

Our objective for this QCR was to determine if Jaramillo Accounting Group LLC conducted the single audit per those standards. The scope of our QCR included \$236,881,828 of the \$269,438,851 in total federal funds expended. See Table 1 for additional details on the scope of our QCR.

Table 1: Scope of the Office of Inspector General’s QCR		
DOL Major Programs Reviewed	Catalog of Federal Domestic Assistance Listing Numbers	DOL Major Funds Reported as Expended
Unemployment Insurance	17.225	\$202,529,758
Workforce Innovation and Opportunity Act Cluster	17.258, 17.259 and 17.278	\$34,352,070
Total DOL Major Funds Reported as Expended		\$236,881,828

Source: State of New Mexico Department of Workforce Solutions’ Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2024

Based on our review of the audit documentation related to the programs above, we determined the audit work performed by Jaramillo Accounting Group LLC was acceptable and met the requirements

of applicable standards, including OMB's Uniform Guidance, generally accepted government auditing standards, and generally accepted auditing standards.

We appreciate the cooperation and courtesies Jaramillo Accounting Group LLC extended to us during the review.

Sincerely,



Laura B. Nicolosi
Assistant Inspector General
for Audit

cc: Audrey J. Jaramillo
Managing Partner
Jaramillo Accounting Group LLC

Scott Eliason
Partner
Jaramillo Accounting Group LLC

Latonya Torrence
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