



February 10, 2025

Audrey J. Jaramillo  
Managing Partner  
Jaramillo Accounting Group LLC  
4700 Lincoln Road NE  
Albuquerque, NM 87109

Dear Ms. Jaramillo:

As required by Title 2 C.F.R. Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of the single audit report on the State of New Mexico Department of Workforce Solutions for the year ended June 30, 2024, issued by Jaramillo Accounting Group LLC. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9 a.m. mountain standard time on March 3, 2025, and will begin work immediately following this conference. Upon completion of our fieldwork, we will brief you regarding the results of the quality control review.

We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in blue ink that reads "Laura B. Nicolosi".

Laura B. Nicolosi  
Assistant Inspector General  
for Audit

cc: Jo Ann Chavez  
Chief Financial Officer  
State of New Mexico Department of Workforce Solutions

Scott Eliason  
Partner  
Jaramillo Accounting Group LLC

Latonya Torrence  
Chief, Division of Resolution and Closeout  
Office of Grants Management  
Employment and Training Administration

Gregory Hitchcock  
Audit Liaison  
Employment and Training Administration