

1 SENATE BILL 268

2 **55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021**

3 INTRODUCED BY

4 Harold Pope, Jr.

5
6
7
8
9
10 AN ACT

11 RELATING TO THE STATE AUDITOR; CHANGING CERTAIN AUDIT REPORTING
12 REQUIREMENTS.

13
14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

15 SECTION 1. Section 12-6-5 NMSA 1978 (being Laws 1969,
16 Chapter 68, Section 5, as amended) is amended to read:

17 "12-6-5. REPORTS OF AUDITS.--

18 A. The state auditor shall cause a complete written
19 report to be made of each annual or special audit and
20 examination made. Each report shall set out in detail, in a
21 separate section, any violation of law or good accounting
22 practices found by the audit or examination. Each report of a
23 state agency shall include a list of individual deposit
24 accounts and investment accounts held by each state agency
25 audited. A copy of the report shall be ~~sent~~ made available

.219374.1

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 to the agency audited or examined; five days later, or earlier
2 if the agency waives the five-day period, the report shall
3 become a public record, at which time copies shall be ~~[sent]~~
4 made available to:

5 (1) the secretary of finance and
6 administration; and

7 (2) the legislative finance committee.

8 B. Confidential audit documentation, including
9 working papers, are not public records of the state and shall
10 not be subject to the provisions of the Inspection of Public
11 Records Act.

12 ~~[B.]~~ C. The state auditor shall ~~[send a copy of]~~
13 make available reports of state agencies to the department of
14 finance and administration.

15 ~~[C. Within thirty days after receipt of the report,~~
16 ~~the agency audited may notify the state auditor of any errors~~
17 ~~in the report.]~~

18 D. If the state auditor is satisfied from data or
19 documents at hand, or by an additional investigation, that the
20 report is erroneous, the state auditor ~~[shall]~~ may correct the
21 report and furnish copies of the corrected report to all
22 parties receiving the original report. Any revision of a
23 report that is a public record shall comply with regulations
24 promulgated by the state auditor pursuant to Section 12-6-12
25 NMSA 1978 and other applicable professional standards."

.219374.1