AN ACT

RELATING TO PUBLIC FINANCE; AMENDING SECTION 12-6-4 NMSA 1978 (BEING LAWS 1969, CHAPTER 68, SECTION 4) PROVIDING FOR THE COST OF ANNUAL STATE AGENCY AUDITS.

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

Section 1. Section 12-6-4 NMSA 1978 (being Laws 1969, Chapter 68, Section 4) is amended to read:

"12-6-4. AUDITING COSTS.--The reasonable cost of all audits shall be borne by the agency audited, except that the administrative office of the courts shall bear the cost of auditing the magistrate courts. A metropolitan court shall be treated as a single agency for the purpose of audit and shall be audited as a unit, and the cost of the audit shall be paid from the appropriation to the metropolitan court. The district courts of all counties within a judicial district shall be treated as a single agency for the purpose of audit and shall be audited as a unit, and the cost of the audit shall be paid from the appropriation to each judicial district. The court clerk trust account and the state treasurer account of each county's district court shall be included within the scope of the judicial district audit."

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2001.