# Water and Natural Resources Committee Meeting Taos



**Small Local Public Body Coordinator** 

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## **How does OSA Help Small Local Public Bodies?**

#### Audit and compliance assistance:

The OSA helps acequias navigate financial reporting requirements under the Audit Act by guiding them through submitting Tier Certifications, completing Agreed-Upon Procedures (AUPs), and preparing audits—tasks that many small acequias struggle to complete on their own.

#### Small Local Public Body (sLPB) Assistance Program:

Through this program, the OSA provides dedicated support, training, and hands-on technical assistance to help small public bodies meet their audit and compliance obligations.

#### Education and training:

The OSA conducts workshops and offers resources tailored specifically for small entities like acequias to improve understanding of financial management, recordkeeping, and reporting requirements.

#### Connecting to approved auditors:

The OSA helps acequias secure services from Independent Public Accountants (IPAs) experienced with acequia operations and coordinates group engagements to reduce costs for smaller entities.

#### Protecting funding:

By helping acequias and other sLPBs complete required audits or AUPs, the OSA ensures they remain eligible for state and federal funding that could otherwise be withheld due to noncompliance.





### How the Small Local Public Body Assistance Program Helps Acequias

#### Focused compliance support:

Helps acequias complete required audits and Agreed-Upon Procedures (AUPs) to meet Audit Act requirements and remain eligible for state and federal funding.

#### Hands-on technical help:

Works directly with acequia officials to organize financial records, prepare Tier Certifications, and address audit findings.

#### Cost-saving strategies:

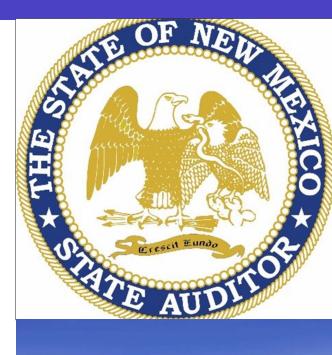
Group multiple acequias under shared audit contracts to lower costs and streamline the compliance process.

#### Tailored training and education:

Provides workshops and one-on-one guidance to build understanding of financial responsibilities, recordkeeping, and reporting requirements.

#### Protecting acequia infrastructure and funding:

Ensures acequias maintain access to critical funds for irrigation system upgrades, conservation projects, and long-term sustainability.





## Highlights of Direct Support for Acequias

- **Withheld Funding:** Helped acequias secure compliance with the Office of the State Auditor (OSA), resulting in the release of approximately **\$2.9 million** in previously withheld public funds.
- **Direct Financial Assistance:** Provided targeted support to **35 acequias** to complete Agreed-Upon Procedures (AUPs) and Tier Certifications, enabling them to meet statutory audit requirements and regain eligibility for funding.
- Modernized Reporting Systems: Provided targeted support to 35 acequias to complete Agreed-Upon Procedures (AUPs) and Tier Certifications, enabling them to meet statutory audit requirements and regain eligibility for funding.
- Policy & Advocacy Leadership: Through the Small Local Public Body Forum,
   established a work group to develop legislative proposals—such as streamlining the
   current tiered reporting system into fewer, clearer tiers to reduce administrative
   burden.
- **HB493:** While the long-term impact of **HB493** is still emerging, it is expected to provide grantees with **more flexibility to advance their projects** while maintaining compliance oversight..



# Thank You



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